

**CHAPTER 24. SUBSTANTIVE RULES APPLICABLE TO WATER AND SEWER SERVICE PROVIDERS.**

**Subchapter D. RECORDS AND REPORTS.**

**§24.71. General Reports.**

- (a) **Who shall file.** The recordkeeping, reporting, and filing requirements listed in this section shall apply only to water and sewer utilities, unless otherwise noted in this subchapter.
- (b) **Report attestation.** All reports submitted to the commission shall be attested to by an officer or manager of the utility under whose direction the report is prepared, or if under trust or receivership, by the receiver or a duly authorized person, or if not incorporated, by the proprietor, manager, superintendent, or other official in responsible charge of the utility's operation.
- (c) **Due dates of reports.** All reports must be received by the commission on or before the dates specified.
- (d) **Information omitted from reports.** The commission may waive the reporting of any information required in this subchapter if it determines that it is either impractical or unduly burdensome on any utility to furnish the requested information. If any such information is omitted by permission of the commission, a written explanation of the omission must be stated in the report.
- (e) **Special and additional reports.** Each utility shall report on forms prescribed by the commission special and additional information as requested which relates to the operation of the business of the utility.
- (f) **Report amendments.** Corrections of reports resulting from new information or errors shall be filed on a form prescribed by the commission.
- (g) **Penalty for refusal to file on time.** In addition to penalties prescribed by law, the commission may disallow for rate making purposes the costs related to the activities for which information was requested and not timely filed.