

The rules for financial accounting are described in the official Texas Education Agency (TEA) publication Financial Accountability System Resource Guide, Version 19, which is adopted by this reference as the agency's official rule. A copy is available on the TEA website with information related to financial compliance.

*Statutory Authority: The provisions of this §109.5001 issued under Texas Education Code, §§7.055(b)(32), 44.001(a) and (b), 44.007(a)-(d), and 44.008(b).*

*Source: The provisions of this §109.5001 adopted to be effective June 29, 2021, 46 TexReg 3879; amended to be effective August 29, 2022, 47 TexReg 5112; amended to be effective March 31, 2024, 49 TexReg 1925.*