

The Texas Education Agency (TEA) adopts the review of 19 TAC Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, Commissioner's Rules Concerning Financial Accountability; Subchapter BB, Commissioner's Rules Concerning Financial Exigency; Subchapter CC, Commissioner's Rules Concerning Federal Fiscal Compliance and Reporting; Subchapter DD, Commissioner's Rules Concerning Fiscal Peer Groups; and Subchapter EE, Commissioner's Rules Concerning Financial Accounting Guidelines, pursuant to Texas Government Code, §2001.039. TEA proposed the review of 19 TAC Chapter 109, Subchapters AA-EE, in the February 28, 2025 issue of the *Texas Register* (50 TexReg 1704).

Relating to the review of 19 TAC Chapter 109, Subchapters AA, BB, DD and EE, TEA finds that the reasons for adopting these subchapters continue to exist and readopts the rules. No changes are necessary as a result of the review.

TEA finds that the reasons for adopting 19 TAC Chapter 109, Subchapter CC, do not continue to exist. TEA anticipates repealing §109.3001, Local Maintenance of Effort, and §109.3003, Indirect Cost Rates, since the provisions are addressed by federal statute and regulations.

TEA received no comments related to the review of Subchapters AA-EE.