

**ATTACHMENT I**  
**Text of Proposed Amendment to 19 TAC**

**Chapter 109. Budgeting, Accounting, and Auditing**

**Subchapter C. Adoptions By Reference**

**§109.41. Financial Accountability System Resource Guide.**

The rules for financial accounting are described in the official Texas Education Agency (TEA) publication Financial Accountability System Resource Guide, dated ~~June 2021~~ [July 2019], which is adopted by this reference as the agency's official rule. A copy is available for examination on the TEA website with information related to financial compliance [during regular office hours, 8:00 a.m. to 5:00 p.m., except holidays, Saturdays, and Sundays, at the Texas Education Agency, 1701 North Congress Avenue, Austin, Texas 78701].