

DATE:	October 13, 2022
SUBJECT:	Notification of the Release of Adopted <i>FASRG</i> Version 18
CATEGORY:	Informational Update
NEXT STEPS:	Share with business and program staff

This letter is to inform local educational agencies (LEAs) that the Texas Education Agency has published the adopted version 18 of the [Financial Accountability System Resource Guide \(FASRG\)](#), which has an effective date of September 13, 2022. Adopted by reference in 19 Texas Administrative Code §§109.41 and 109.5001, the *FASRG* describes the rules of financial accounting for school districts, charter schools, and education service centers.

Updates for *FASRG* version 18, include but are not limited to, the addition and removal of certain accounting codes. Therefore, there are changes to the Texas Education Data Standards (TEDS) PEIMS code tables for program intent codes (PICs) and object codes (C147 Program Intent Code and C159 Object Code), which are effective with the:

- 2022-2023 Fall submission for 2022-2023 budgeted financial data
- 2023-2024 Mid Year submission for 2022-2023 actual financial data

Some updates included in *FASRG* version 18 are disclosed below.

Module/Section	Type of Update	Description of Update
Module 1 – FAR Appendices and Module 3	Deletion	Removal of PIC 32 (Prekindergarten (Pre-K))
Module 1 – FAR Appendices and Module 3	Deletion	Removal of PIC 34 (Services to Pre-K Students – State Compensatory Education)
Module 1 – FAR Appendices and Module 3	Deletion	Removal of PIC 35 (Services to Pre-K Students – Bilingual Education)
Module 1 – FAR Appendices and Module 3	Amended	Added more eligible costs to the description for PIC 38 (College, Career, and Military Readiness)
Module 1 – FAR Appendices	Addition	Added object code 1553 (Subscription Based Information Technology Arrangement (SBITA) Assets)
Module 1 – FAR Appendices	Addition	Added object code 1579 (Accumulated Depreciation – SBITA Assets)
Module 1 – FAR Appendices	Addition	Added object code 2131 (SBITA Liability)
Module 1 – FAR Appendices	Addition	Added object code 2144 (SBITA Interest Payable)
Module 1 – FAR Appendices	Addition	Added object code 2533 (SBITA Liability – Long-Term)
Module 1 – FAR Appendices	Addition	Added object code 6514 (SBITA – Principal)
Module 1 – FAR Appendices	Addition	Added object code 6526 (Interest on SBITA)
Module 1 – FAR Appendices	Addition	Added object code 6658 (SBITA Assets)

As a result of the removal of some Pre-K PICs, Pre-K costs that would have been previously coded to:

- PIC 32 should be coded to PIC 11 (Basic Educational Services)
- PIC 34 should be coded to PIC 24 (Accelerated Instruction—Supplemental Services) or PIC 30 (Title I, Part A School-Wide Activities Related to SCE) as appropriate
- PIC 35 should be coded to PIC 25 (Bilingual Education and Special Language Programs)

Please note that former Pre-K PICs 32, 34, and 35 will be available for 2021-2022 actual financial data that will be submitted in the 2022-2023 Mid Year submission. However, they will not be available for 2022-2023 Fall PEIMS submission of the annual budget.

For a complete list of changes made to the *FASRG*, please refer to the [FASRG Change Document](#).

Next Steps

LEAs must incorporate applicable changes adopted in *FASRG* version 18 into their daily financial accounting practices. All statutes, laws, rules, and authoritative guidance that LEAs must adhere to are not included in the *FASRG*; however, each LEA must ensure that it is knowledgeable and compliant with all applicable regulations and authoritative guidance.

Questions

For questions regarding the *FASRG*, please contact the Financial Compliance Division by phone at (512) 463-9095 or email at financialaccountability@tea.texas.gov.

Sincerely,

David Marx, CPA
Director, Financial Compliance Division