



To the Administrator Addressed



DATE:	July 22, 2021
SUBJECT:	Notification of the Release of Adopted FASRG Version 17
CATEGORY:	Informational Update
NEXT STEPS:	Share with appropriate staff

The Texas Education Agency has published adopted version 17 of the [Financial Accountability System Resource Guide \(FASRG\)](#). This letter is to inform local education agencies (LEAs) of that adoption.

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.

Significant updates included in FASRG version 17 are disclosed in the table below.

FASRG Version 17 Adopted Updates Table

Module/Section	Type of Update	Description of Update
FAR Appendix A, A.2 Fund Codes	Added	New fund codes 266, 277, 278, 281, and 282 added to account for federal Elementary Secondary School Emergency Relief (ESSER) stimulus funds granted to LEAs.
Module 3, 3.2 Net Asset Account Codes		
FAR Appendix A, A.2 Fund Codes		
Module 3, 3.2 3		

