



Department
for Education

Further education chart of accounts

Guidance for dry run, 2026 to 2027

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Overview

The Further Education (FE) Chart of Accounts (CoA) is the Department for Education's (DfE) standardised framework for recording and reporting financial data across the sector and applies for the 2026 to 2027 dry run only. For now, the Chart of Accounts is not being directly used for any other financial returns required by DfE, and we may make changes to this Chart of Accounts structure during the dry run and subsequent to the dry run depending on sector feedback and audit testing. Therefore, while colleges may wish to adopt this Chart of Accounts directly within their financial systems, you should do so with the knowledge this structure could change.

Its purpose is to ensure clarity, consistency, and comparability in how colleges classify and submit financial information for the 26-27 Dry Run. We need the data in this format in order to meet financial budgeting and reporting requirements now applicable to the FE sector that avoids a requirement for colleges to change their financial year end. For more detailed information of how the DfE uses the information see FAQ 10.

Benefits of using a mapped Chart of Accounts approach

To support greater consistency, transparency, and efficiency across the sector, the Chart of Accounts delivers a wide range of operational and reporting advantages for colleges. The following key benefits highlight how adopting a mapped CoA strengthens financial processes, reduces administrative burden, and enhances the accuracy and usefulness of the data submitted to the Department.

- **Provides the granular financial data required for consolidation:**
The Chart of Accounts (CoA) allows colleges to supply sufficiently detailed trial balance data that the existing collections cannot provide, ensuring the Department can meet the required legislative reporting requirements.
- **Reduces long term workload once initial mapping is complete:**
While initial setup requires effort, subsequent annual updates to the CoA mapping are minimal, leading to a more efficient process from year two onwards.
- **Eliminates repetitive manual data entry into templates:**
By using the trial balance directly rather than requiring colleges to manually key figures into individual fields, the CoA removes a major and time-consuming burden.
- **Improves data accuracy and validation processes:**
Because the Department receives colleges' source financial data, validation focuses on mapping rather than re-checking manually entered totals, reducing error risk and improving reliability.
- **Builds on existing college accounting processes:**
Colleges already produce trial balances as part of their normal financial practice, meaning the CoA fits naturally into their workflow without creating new reporting obligations.

- **Creates consistent data structures across all users:**

A common CoA ensures uniformity of financial data across the sector, simplifying communication, analysis, and reporting for colleges and the Department.

The Chart of Accounts (CoA) Structure

The FE chart of accounts contains 1363 codes.

The FE CoA is organised into multiple hierarchical levels, ranging from high-level categories down to detailed granular accounts. This tiered structure enables users to navigate easily and identify the appropriate level of detail required for reporting.

The structure allows colleges with varying internal accounting systems to map their data effectively, regardless of how granular (or not) their internal codes may be. **Colleges are not required to replicate the full granularity of the FE CoA (Except for specific areas discussed in section on fixed assets); rather, they should map their existing accounts to the most appropriate code within the standard framework.**

Each code within the chart of accounts is divided into 4 distinct levels to help direct users to the areas they require.

Figure 1 is an example of the different levels within the Chart of Accounts.

Figure 1: Three accounts codes broken down into 4 levels

Account Code	L0 Description	L1 Description	L2 Description	L3 Description	Code Description
16000000	Assets	Non-current Assets	Freehold Land	O/Bal	Non-current Assets: Freehold Land: O/Bal
16000010	Assets	Non-current Assets	Freehold Land	Additions DfE Capital Grant	Non-current Assets: Freehold Land: Additions DfE Capital Grant
16000020	Assets	Non-current Assets	Freehold Land	Additions other capital grant	Non-current Assets: Freehold Land: Additions other capital grant

Descriptions are provided in table 1 on what each level represents.

Table 1: Table showing Chart of Accounts levels

Level	Description
0	Lowest level of granularity. 5 categories exist at this level; Assets, Liabilities, Income, Expenditure and Taxpayers equity and other funds.
1	Increasing level of granularity. Splits assets into Current and Non-Current for example.
2	Increasing level of granularity. Splits assets into Freehold land, buildings, equipment etc.
3	Highest level of granularity.

Taking an individual account code as an example, we can split the code down into 4 distinct levels.

Figure 2: An example of a code. Non-Current Assets: Freehold Land: O/Bal

<u>Code Description</u>
Non-current Assets: Freehold Land: O/Bal

Using the account code in figure 2, we can break it down into the following 4 levels

- Level 0: Assets
- Level 1: Non-Current Assets
- Level 2: Freehold Land
- Level 3: O/Bal

Any account within the CoA can be broken down into these 4 levels.

Online System for Central Accounting and Reporting (OSCAR)

The numbering convention of the chart of accounts has been designed around the guidance from HM Treasury. The Online system for central accounting and reporting (OSCAR) Tool is a cross-government tool maintained by HM Treasury (HMT).

OSCAR follows the following coding logic.

OSCAR / Common CoA Structure

Statement of financial position (SOFP):

10000000 Assets

20000000 Liabilities

30000000 Taxpayers equity and other reserves

Statement of comprehensive net expenditure (SOCNE)

4000000 Income

5000000 Expenditure

6000000 Finance costs and other income and expenses

The FE chart of accounts structure for accounts codes is laid out in the table 2.

Table 2: FE Chart of Accounts structure

Account code range	Account code range: description	Notes
1000000 to 1999999	Statement of Financial Position (SoFP): Assets	Colleges may find more fixed asset account codes than they are used to, these should be made use of, as appropriate, to meet the reporting requirements
2000000 to 2999999	Statement of Financial Position (SoFP): Liabilities	
3000000 to 3999999	Equity	
4000000 to 4999999	Statement of Comprehensive Income (SoCI): Income	Includes several generic 'other specific grants' accounts to accommodate any grant income that may not be captured within standard categories.
5000000 to 5999999	Statement of Comprehensive Income (SoCI): Expenditure	

Using and Mapping to the FE CoA

Most FE providers maintain accounting structures that differ in depth and format from the DfE standard. The FE CoA has been intentionally designed with a broad set of codes to ensure future-proofing and flexibility, acknowledging initial uncertainties around reporting requirements from HM Treasury and the National Audit Office.

The mapping exercise is intended to be a **onetime activity**. While the initial process may appear detailed and time consuming, it should only need to be completed once. To support this, all of your account code, including those not currently in use, should be mapped to the FE Chart of Accounts (CoA). Completing a full mapping at the outset ensures that, when submitting monthly values, no additional mapping will be required for

accounts that were inactive previously. You will only need to revisit the mapping exercise if you introduce new accounts into your financial system.

General Principles of mapping to the FE CoA

- **This mapping exercise is completed at the start and only once**
Map all your account codes, including unused ones, to the FE CoA so that future monthly submissions need no further mapping, unless you later create entirely new accounts.
- **Your internal structure does not need to match the FE CoA on one-to-one basis**
You may map multiple internal accounts to a single FE code where this is appropriate for reporting requirements.
- **Accounts should be mapped on a 'like-for-like' basis.**
When completing the mapping, ensure that the nature of each account is matched appropriately. For example, a code relating to commercial income should, as a minimum, be mapped to an income category within the FE Chart of Accounts.
- **Ensuring Resource and Capital Expenditure are not miss mapped**
If a college maps an account relating to resource expenditure to a code intended for capital expenditure, it will be reported under the wrong DfE spending category. Because resource and capital expenditure are treated differently within government reporting and spending controls, mis-mapping can lead to inaccurate sector level reporting, incorrect interpretation of spending pressures, and potential issues with meeting departmental requirements. This misclassification would result in resource based expenditure being incorrectly treated as capital, producing misleading returns and possible compliance concerns.
- **For grant income, you should map to the most specific grant-related account code wherever possible.**
As a minimum requirement, grant income accounts must be categorised into the following groups: **DfE**, **Local Authority (LA)**, **Non-government**, and **Other Central Government (Non-DfE)**. If your financial system does not currently provide this level of segmentation, please refer to 'FAQ 5' for guidance on how to implement the necessary distinctions.

The Chart of Accounts includes more than 65 income codes relating to grant funding. Where an exact match for a particular grant is not available, you should select the most appropriate option from the 'other specific grants' accounts listed in table 3 to ensure the income is recorded accurately and consistently.

Table 3: Account codes relating to grant funding

L1 Description	Code Description
Funding Body Grants:	ESFA / DfE 16-19 other programme funding (exc. Bursaries): ESFA / DfE - Other
Funding Body Grants:	Other funding including Local Authority and schools: Other Specific Grants - LA
Funding Body Grants:	Other funding including Local Authority and schools: Other Specific Grants – Non-government
Funding Body Grants:	Other funding including Local Authority and schools: Other Specific Grants - Other Central Government (Non DfE)

- **You must not map one internal account to multiple FE codes.**
Doing so causes data distortion during consolidation because the reporting workbook will only pull through one instance of the code, allocating all values incorrectly.
(Please refer to FAQ 7)
- **Use cost centres or activity codes where needed.**
For example, colleges that use cost centres to differentiate curriculum areas should concatenate these with account codes to create a unique mapped value when necessary
- **Provide your full list of nominal codes in the mapping worksheet.**
Colleges should provide their full list of nominal codes within the mapping worksheet to ensure that no account is missing, even if a number of accounts are unused initially. This will reduce validation errors and the effort required to maintain future mapping.
- **If new nominal codes are created during the dry run, they must be added to the mapping worksheet.**
Colleges must ensure that the mapping worksheet is up to date to ensure no accounts are missing which will subsequently lead to a non-balanced TB.
- **You must record all fixed asset movements in the appropriate movement accounts.**
Fixed asset movements **must not** be reported within a single asset account. Each type of movement – such as **additions, disposals, revaluations, or depreciation/amortisation** – must be recorded in its correct, designated movement account to ensure accurate reporting. Further detail on fixed assets is provided later in this workbook.

Data Collection workbook

To support the dry run exercise, we will be providing colleges with a data collection workbook designed to consolidate your financial information. This workbook is currently in development and will be made available in advance of the first collection going live.

Alongside the workbook, we will issue comprehensive guidance, including a detailed explanation of its structure and a step by step guide to completing each section.

In the meantime, we strongly recommend that users familiarise themselves with the Chart of Accounts workbook. This workbook will include a full Chart of Accounts (CoA) code list and a mapping worksheet, which you may use to begin mapping your local CoA ahead of receiving the complete Data Collection workbook. Completing this mapping in advance will help streamline the process and reduce the time required once the full workbook is released.

Mapping worksheet

Although the data collection workbook is still being finalised, the mapping worksheet is included within the CoA workbook. We are providing it to you at this stage to give early visibility of the structure and to support you in commencing the initial mapping process.

Users will map their own local account codes to the FE CoA within the 'mapping' worksheet. Figure 3: shows the worksheet before any data has been recorded by college with columns for College Account Code, Description and 2 other columns for DfE Account Code and Description.

Figure 3: Blank mapping worksheet

A	B	C	D	E
Mapping worksheet				
College Account Code	Description		DfE Account Code	Description

Colleges will provide their own local codes and description under the 'College Account Code' and 'Description' in column **A** and **B** respectively.

Figure 4: Mapping worksheet filled with their local codes

A	B	C	D	E
Mapping worksheet				
College Account Code	Description		DfE Account Code	Description
1000	Buildings opening balance		16001000	Non-current Assets: Freehold Buildings: O/Bal
1020	buildings additions		16001020	Non-current Assets: Freehold Buildings: Additions other capital grant
2999	Staff costs - salary		50000000	Staff Costs: Teaching staff: Wages and salaries
76000	Commercial income		40307040	Other Income: Other commercial income: Other Commercial Income

After posting your full and complete nominal codes in column A, alongside the descriptions in column B, colleges must then map each account to one from the FE CoA in column D.

Figure 4 shows this college has a code '1000 – Buildings opening balance' which they have mapped to '16001000: Non-Current Assets: Freehold Buildings: O/BAL' from the FE CoA.

Support and Further Guidance

If you cannot identify an appropriate FE CoA code for a particular account, you should contact the DfE team for support so they can advise and, where necessary, refine the structure in future iterations.

Contact us through the [customer help portal](#) and:

- select the query type 'DfE returns and data requests'
- select 'Financial returns' and 'Other'
- enter "FE data collection - dry run" in the 'Add a short title' field

We have included mappings from the CoA to both the CFFR and FR codes where these may be of help with mapping and filling out collections. The mappings are advisory rather than prescriptive, so do review if they are correct for your organisation if using them.

Webinars

To support colleges, we will be hosting a series of sector wide sessions on the Chart of Accounts. These sessions will provide guidance, share practical examples, and offer an opportunity for participants to ask questions and seek clarification.

Table 4: Webinar dates

Name of meeting	Date	Time
CoA Launch Call 1	21/04/2026	10am
CoA Launch Call 2	22/04/2026	2pm
CoA Launch Call 3	23/04/2026	10am
CoA Launch Call 4	28/04/2026	2pm
CoA Launch Call 5	29/04/2026	10am
CoA Launch Call 6	30/04/2026	2pm

Correctly reporting your fixed assets

Fixed assets – Colleges need to provide fixed-asset movement information at the required level of detail

A pilot data collection exercise was undertaken with colleges to gather both forecast and actual spend information at the Trial Balance (TB) level, however, we will only require your **actuals** for the 26-27 dry run.

Our review of the pilot colleges' submissions identified that the data provided did not align with the required reporting format for **Capital Departmental Expenditure Limits (CDEL)**.

Capital Departmental Expenditure Limits (CDEL) cover spending on capital activity, such as additions, disposals, revaluations, and depreciation of fixed assets. Accurate reporting of these movements is essential because the Department uses them to determine the FE sector's **CDEL net spend**, and misreporting can prevent the Department from identifying the underlying drivers of asset changes, and risks undermining the compromise approach to reporting that is currently agreed.

Specifically, several colleges recorded their fixed asset movements within the opening balance accounts of the relevant assets. This approach prevented us from reliably distinguishing the nature of these movements, such as additions, disposals, or depreciation/amortisation, within the opening balance figures.

As each type of fixed asset movement requires a different treatment for the purposes of determining whether it should be included in departmental budgetary categories under the agreed compromise approach, the lack of clarity meant that the submitted data could not be used to produce an accurate CDEL net spend outturn

Figure 5 shows an example of an incorrect way of providing fixed asset movements where all assets are recorded under one account description

Figure 5: Incorrect method of providing fixed asset movements

Account Code	Account Description	Mar-2026	Apr-2026	May-2026	Jun-2026	Jul-2026
16001000	Non-current Assets: Freehold Buildings: O/Bal	1,000,000	10,000	5,000	(-2,000)	15,000

Given that these movements have been recorded within the opening balance accounts, it is not possible to accurately determine the underlying drivers of the changes.

Figure 6 shows an example of the format in which we require these movements to be reported. All assets should be recorded separately to show the underlying drivers of the change.

Figure 6: Correct method of providing fixed asset movements

Account Code	Account Description	Mar-2026	Apr-2026	May-2026	Jun-2026	Jul-2026
16001000	Non-current Assets: Freehold Buildings: O/Bal	1,000,000	0	0	0	0
16001010	Non-current Assets: Freehold Buildings: Additions DfE Capital Grant	0	10,000	0	0	8,000
16001030	Non-current Assets: Freehold Buildings: Additions other	0	0	8,000	0	7,000
16001090	Non-current Assets: Freehold Buildings: Disposals	0	0	0	(-2,000)	0
16001130	Non-current Assets: Freehold Buildings: Depreciation charged	0	0	(-3,000)	0	0

The revised presentation of the data enables us to clearly identify the underlying fixed asset movements, allowing for accurate reporting of the FE sector's fixed assets.

To comply with DfE requirements:

- Record **each asset movement type separately** (e.g., additions, disposals, revaluations, depreciation / amortisation)
- **Do not combine all movements into a single net book value code.**
Submissions that use a single code for an entire asset category will be rejected.
- If your financial system does not naturally record this level of detail, **create temporary (dummy) codes (see FAQ 5 for a worked example)** to ensure data is reported correctly. Alternatively, you can lift the figures from your asset register and input into the respective separate codes to ensure correct split. The net book value being reported on your TB must reconcile to the Net book value of your asset register.

The required format clearly distinguishes the underlying drivers of change, enabling accurate reporting for the FE sector.

FAQs / Common Issues

1. Why are there so many codes?

To avoid introducing undue burden, government has agreed to exclude certain categories of FE spend from budgeting and reporting requirements. This ensures FE colleges do not have to obtain costly asset and pension valuations as at 31 March or require additional local auditor work. In order to take advantage of this, we need to collect information at a granular level to allow us to only report on the spend included in budgeting and reporting requirements, which necessitates a granular approach.

As part of the Pilot process, we reviewed the use of the CoA, and as a result have removed 10% of the coding to simplify as much as possible at this stage.

2. Our coding structure is nowhere near as granular

That is absolutely fine. The inclusion of a specific account code within the FE Chart of Accounts does not mean you are required to replicate that level of granularity in your own financial system. In most cases, you should simply map your existing accounts to the most appropriate FE CoA code.

However, there are important exceptions to this general principle. As outlined earlier in this guidance:

- Fixed asset movements must be separated into additions, disposals, revaluations, and depreciation/amortisation. These movements must not be combined within a single account, even if your internal structure uses only one code for fixed assets.
- Grant income must be categorised, at a minimum, into DfE, Local Authority, Non-government, and Other Central Government (Non-DfE). If your system does not currently distinguish between these income types, you will need to create temporary (dummy) codes to ensure the correct level of reporting.

If, in the unlikely event, you are unable to identify a suitable FE account code for mapping, or if further clarification is required, please contact us through the [customer help portal](#) so we can provide tailored guidance.

3. We only report net book value for our fixed assets

We require each asset movement to be categorised under the appropriate movement type (e.g., additions, disposals, depreciation, etc.). If your current accounting structure does not capture this level of detail, you may either update your system accordingly or create temporary (dummy) codes to provide the required information. **Please note that submissions using a single code for an entire asset category will be rejected.**

4. We have multiple accounts for just one of yours

It is likely that our reporting requirements do not require the same level of granularity that you maintain internally. You are therefore welcome to map multiple accounts from your own structure to a single corresponding account within DfE structure.

5. Where and how to create dummy codes

Dummy codes are only needed where your existing accounting structure doesn't have the level of granularity required for reporting purposes.

Using assets as an example, if your local Chart of Accounts contains a single code for buildings opening balance (e.g., **1000**), you may create additional dummy codes by adding a distinguishing character to provide the required level of detail. For instance:

- **Buildings – Opening Balance:** 1000
- **Buildings – Additions:** 1000a
- **Buildings – Disposals:** 1000b
- **Buildings – Depreciation:** 1000c

You can create these dummy codes outside of your financial system, however, it is crucial that when they are entered into the 'mapping' worksheet, each dummy code is unique. Figure 7 shows how you would input the dummy codes into the mapping worksheet. The dummy code is entered in the College Account Code column with the appropriate description alongside it in the Description column.

Figure 7: Inputting the dummy codes into the mapping worksheet

College Account Code	Description
1000	Buildings - Opening balance
1000a	Buildings - Additions
1000b	Buildings - Disposals
1000c	Buildings - Depreciation

Colleges may use any combination of letters or numbers when creating dummy codes, **provided that each code is unique.**

6. We use cost centres and activity codes to breakdown codes even further

We recognise that many colleges use cost centres to differentiate between curriculum areas, which is entirely appropriate. To accommodate this, please concatenate your existing account codes with the relevant cost centres to produce a unique code for your mapping.

7. One of our account codes maps to multiple FE codes

This creates a problem. Please **do not** map a single code from your structure to multiple DfE codes. If you do, the formulas used to pull through your TB values and consolidate them into the DfE accounting structure will duplicate amounts, resulting in a loss of accuracy and detail as shown in figure 8.

Figure 8: A college has incorrectly mapped a single college account to multiple DfE codes

College Account Code	Description	DfE Account Code	Description
1234	Land and buildings	16000000	Non-current Assets: Freehold Land: O/Bal
1234	Land and buildings	16000010	Non-current Assets: Freehold Land: Additions DfE Capital Grant
1234	Land and buildings	16001000	Non-current Assets: Freehold Buildings: O/Bal
1234	Land and buildings	16001090	Non-current Assets: Freehold Buildings: Disposals

This example shows this college has 1 single account mapped to 4 DfE codes. This creates a fundamental issue when you enter your TB values into the workbook as there is no way to determine how the balance should be apportioned across the 4 codes as shown in figure 8.

Figure 9: The issue with mapping a single code to multiple DfE codes

College Account Code	Description	Mar-2026	Apr-2026	May-2026	DfE Account Code	DfE Account Code Description
1234	Land and Buildings	100,000	700	12,000	16000000	Non-current Assets: Freehold Land: O/Bal

The issue with mapping a single account to DfE multiple codes is that the mapping formula within the 'College TB' sheet will only return the first matching account it finds in the 'Mapping' worksheet. As a result, all of the TB values for that account are allocated to only one DfE account code, rather than being split across the four codes you intended. This can be resolved by creating dummy accounts to split up your account codes. Please refer to FAQ 5 for details on how to do this.

8. FR / CFFR Coding

Once you have mapped your local account codes to the FE Chart of Accounts, you can use the suggested mappings to the FR and CFFR as a supporting tool when completing your FR and CFFR returns. These suggested mappings are provided solely as a reference to help you understand how CoA codes align with the FR and CFFR structures; they are not intended to replace your own judgement or organisational requirements

9. What is meant by CDEL and RDEL

CDEL (Capital Departmental Expenditure Limits) refers to expenditure related to capital activity — for example, spending on fixed assets such as buildings, equipment, and other capital additions. In the guidance, CDEL is referenced in the section explaining why colleges must report fixed asset movements separately, as this information is required to determine **accurate CDEL net spend** for the FE sector

RDEL (Resource Departmental Expenditure Limits) refers to day to day operational expenditure, such as staffing, utilities, consumables, and other costs that are not capital in nature. While this document does not explicitly define RDEL, it is the counterpart to CDEL and represents the majority of colleges' revenue based spending.

It is important that colleges do not map accounts incorrectly between RDEL and CDEL, as these two categories are treated differently within government spending controls. Mapping a revenue (RDEL) account to a capital (CDEL) code would result in inaccurate reporting of departmental spending limits and could distort both sector wide consolidation and the Department's ability to manage DEL budgets appropriately. (This principle aligns with the guidance that mapping errors, such as misclassifying fixed asset movements, lead to incorrect reporting outcomes.)

For a more detailed explanation, please refer to the following documents

1. [Consolidated budgeting guidance: 2025-26 - GOV.UK](#)
2. [Main Supply Estimates 2025 to 2026 - GOV.UK](#)

10. What does the DfE do with the information we are submitting?

A new requirement under the FE Compromise approach will involve Parliament voting on a budget for FE colleges' net expenditure for each government financial year (1 April to 31 March). For the dry run, this budget will be set using the CFFR. However, we will need to collect outturn data to monitor actual expenditure against the budget, enabling us to assess and manage the risk of overspends or underspends at a sector level.

We are required to present the full financial outturn for the government financial year within the DfE Group Accounts, which are subject to audit by the National Audit Office. This process supports robust Parliamentary accountability and transparency regarding how FE colleges utilise public funds, including whether sector-wide expenditure aligns with the budgets presented to and approved by Parliament.

To deliver this effectively, it is essential that we collect financial data consistently and in a format that meets central government financial reporting requirements. During the pilot, we tested a standard Chart of Accounts (CoA) structure for colleges to map their financial data to. Feedback on this approach was positive, and we have since worked closely with pilot colleges to refine the CoA structure, associated processes, and supporting guidance ahead of the dry run.



Department
for Education

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