



Information Governance
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Please contact Information Governance
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Dear

**Freedom of Information Act 2000 (FOIA)
Request ID: REQ07433**

Thank you for your request for information on losses and special payments.

Your request and our responses are outlined below:

In your financial accounts for the financial year 2019/20 do you have a section for “losses and special payments”?

1.If so how much money was accounted for in the 2019/2020 financial year as being "losses and special payments"? (Please note I am aware that the loss may have occurred many years earlier but I am interested in items which were accounted for in the last financial year, irrespective or when the loss took place.)

2.Please detail the three largest single amounts within this total, giving a cost for each loss and a detailed description of the claim and the reason for the loss.

If you do NOT have a losses and special payments section you use the explanation below for what should be included in losses and special payments. I hope this clarifies the issue.

Definition for what are Losses and Special Payments.

Categories of Loss:

- **Loss of cash – due to theft, fraud, arson, neglect of duty or gross careless, overpayment of salary, fees and allowances and other causes including accidents.**
- **Fruitless payments – a fruitless payment can't be avoided because the recipient is entitled to it, even though the public authority will get nothing in return. In assessing a fruitless payment, there will always be a degree of blame. For**

example, payment for travel tickets or accommodation that has been wrongly booked.

- **Bad debts** – an individual debtor is a case, not every single invoice.
- **Damage to buildings, fittings, furniture and equipment** – examples of losses under this category are: losses by fire (other than arson) and losses by weather damage, or accident beyond the control of any responsible person.

Categories of Special Payment

- **Compensation payments made under legal obligation** – clear liability under a Court Order or legally binding arbitration award. This includes compensation for injuries to persons, damage to property and unfair dismissal.
- **Extra contractual payments to contractors** – these are payments which are not legally due under the original contract but where there appears to be an obligation which the courts may uphold.
- **Ex-gratia payments** – these are payments the public authority is not obliged to make or for which there is no legal liability. Examples of ex-gratia payments are:
 - o **Loss of personal effects, clinical negligence/personal injury, and settlement on termination of employment, extra statutory or extra regulatory payments and maladministration cases.**
 - o **Special Severance Payments** – these are paid to employees, contractors and others outside of normal statutory or contractual requirements when leaving employment in public service whether they resign, are dismissed or reach an agreed termination of contract.

Please see the response to your enquiry below –

1. The total amount accounted for by Coventry City Council as 'losses and special payments' (meeting the criteria specified in the FOI request) in the 2019/20 financial year was £4.909m.
2. The three largest single amounts within this balance were all write offs of Business Rates. The values were £51k, £50k and £47k.

The supply of information in response to a freedom of information request does not confer an automatic right to re-use the information. You can use any information supplied for the purposes of private study and non-commercial research without requiring further permission. Similarly, information supplied can also be re-used for the purposes of news reporting. An exception to this is photographs. Please contact us if you wish to use the information for any other purpose.

Should you wish to make any further requests for information, you may find what you are looking for is already published on the Council's web site and in particular its FOI/EIR Disclosure log, Council's Publication Scheme, Open Data and Facts about Coventry.

If you are unhappy with the handling of your request, you can ask us to review our response. Requests for reviews should be submitted within 40 days of the date of receipt of our response to your original request – email: infogov@coventry.gov.uk

If you are unhappy with the outcome of our review, you can write to the Information Commissioner, who can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF or email casework@ico.org.uk.

Please remember to quote the reference number above in your response.

Yours faithfully

Information Governance