



Information Governance Team

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Dear Sir/Madam

**Freedom of Information Act 2000 (FOIA)
Request ID: FOI801455941**

Thank you for your request for information relating to Council Spending.

You have requested the following information:

Please provide figures for the last five financial years.

- **In pounds, how much money does the council spend on servicing debt each financial year?**
- **As a percentage of council tax revenue, how much money does the council spend on servicing debt each financial year?**
- **In pounds, how much money does the council spend on staff salaries each financial year?**
- **As a percentage of council tax revenue, how much money does the council spend on staff salaries each financial year?**
- **How much does the highest-paid employee earn per annum?**
- **How many council employees earn more than £100,000 per annum?**

The information you have requested is published within the Council's audited Statement of Accounts for each relevant year and is therefore reasonably accessible by other means under Section 21 of the Freedom of Information Act 2000.

The Council's Statements of Accounts are available on the Council's website at:
https://www.coventry.gov.uk/budgets_spending/statement_accounts

For ease of reference, the specific disclosures are set out below.

Servicing Debt

The term “servicing debt” is not specifically defined in accounting guidance. However, the revenue costs associated with borrowing are disclosed within the Statement of Accounts as follows:

- “Interest payable and similar charges” – reported within the Notes to the Comprehensive Income and Expenditure Statement (CIES).
- “Revenue Provision for Debt Repayment” (Minimum Revenue Provision) reported within the Capital Expenditure and Capital Financing note.

These disclosures provide the Council's annual revenue costs associated with borrowing.

Staff Salaries / Employee Expenditure

- “Employee benefits expenses” reported within the Income and Expenditure section.
- The number of employees earning over £100,000 per annum and the details of senior officer remuneration (which includes the highest paid member of staff) reported within the Officers' Remuneration note.

Percentage Calculations

The Statements of Accounts also disclose council tax income within the Comprehensive Income and Expenditure Statement. The percentages you have requested can be calculated directly from the published figures.

As all requested information is publicly available via the Council's website, the Council considers this request satisfied under Section 21 of the Freedom of Information Act 2000. If you require clarification on navigating the published documents, please let us know.

The supply of information in response to a FOI/EIR 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.

For information, we publish a variety of information such as: [FOI/EIR Disclosure Log](#), [Publication Scheme](#), [Facts about Coventry](#) and [Open Data](#) that you may find of useful if you are looking for information in the future.

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 icocasework@ico.org.uk.

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

Yours faithfully

Information Governance