



Metropolitan Police Fund Account 1991–92

Presented to Parliament by the Secretary of State for the
Home Department by Command of Her Majesty
October 1993

Foreword

History and Statutory Background

1. This Account is prepared pursuant to section 11 of the Metropolitan Police Act 1829. In addition to the receipts and payments of the Metropolitan Police, the account includes receipts and payments in respect of the Inner London Magistrates' Courts Service and the Inner London Probation Service. The Fund is financed mainly by Government grants and by precepts levied on local authorities wholly or partly within the Metropolitan Police District.

2. The Metropolitan Police was established under the Metropolitan Police Act 1829 to introduce a more efficient system of policing in the Metropolis. Section 76 of the London Government Act 1963 specifies the area covered by the Metropolitan Police District.

3. The Secretary of State for the Home Department, as police authority for the Metropolis, determines the resources to be made available for police purposes and approves the general policies which govern the allocation and use of those resources. In accordance with the Exchequer and Audit Department Act 1986, the Permanent Under-Secretary of State for the Home Department is appointed as the Accounting Officer for all Home Office expenditure, including that of the Metropolitan Police.

4. The Commissioner of Police of the Metropolis is appointed under section 1 of the Metropolitan Police Act 1829 with responsibilities broader than those of other chief officers of police. In addition to having independent control of police operations, he is responsible for the efficient administration of the Metropolitan Police Service which includes the economic, efficient and effective use of all resources.

5. The Receiver for the Metropolitan Police District is appointed under section 10 of the Metropolitan Police Act 1829 to receive all sums of money applicable to the purposes of that Act, and to carry out the other duties assigned to him under that and subsequent Acts. The Receiver has powers to acquire, hold and dispose of land and buildings, and to borrow money. He is also directly responsible for supplies and services (catering, computing, engineering, telecommunications, buildings, general supplies, transport and financial services) which for provincial forces are mainly provided by the police authority.

6. The Receiver, who has the status of a Deputy Commissioner, is responsible for the Metropolitan Police Fund and for supervising both the amounts and the propriety of payments from the Fund. He is also responsible for the adoption of procedures designed to secure control over the use of resources, and for budgetary control including the monitoring of expenditure. The Receiver has the right of independent access to the Secretary of State on matters relating to the probity and regularity of expenditure.

7. In addition to his responsibilities for the Metropolitan Police, the Receiver has certain financial responsibilities in respect of the Inner London Magistrates' Courts Service (under the Metropolitan Police Courts Act 1897, and the Justices of the Peace Act 1979), and the Inner London Probation Service (under the Metropolitan Magistrates' Courts Act 1959, and the Powers of Criminal Courts Act 1973).

Purpose and Strategy of the Metropolitan Police Service

8. In 1989 the Commissioner published a Statement of Common Purpose and Values which describes the purpose of the Metropolitan Police Service as being to uphold the law fairly and firmly; to prevent crime; to pursue and bring to justice those who break the law; to keep The Queen's Peace; to protect, help and reassure people in London; and to be seen to do all this with integrity, common sense and sound judgement.

9. In February 1993 the second Corporate Strategy for the Metropolitan Police Service was published. This document covers the five years 1993-94 to 1997-99 and provides a framework for directing activity towards improved quality of service in priority areas identified as core operational functions. The Corporate Strategy, which is reviewed annually, is primarily for the use of senior and middle management but also serves as a document of account to the police authority and the public.

10. Procedures continue to be developed to improve systems for allocating resources, secure better value for money and define policy in the light of competing demands. A new computer-based financial information system is currently being introduced to support the development of a Servicewide management accounting system and facilitate the further devolution of financial control and accountability.

Other Matters

11. Metropolitan Police expenditure is subject to a cash limit fixed by the Secretary of State with the agreement of the Treasury. For 1991-92 this was set at £1,370,423,000; the corresponding net expenditure was £1,366,533,694. Capital expenditure on land and buildings totalled £35,052,835 and that on vehicles, plant and equipment totalled £33,224,345. These figures matched the sums of the relevant allocations and those capital receipts available for additional expenditure.

12. The 1991-92 capital allocations in respect of the Inner London Magistrates' Courts Service and the Inner London Probation Service were set at £3,999,405 and £1,658,000 respectively; the corresponding net expenditure figures were £2,540,577 and £1,015,605. (The large shortfall in courts' expenditure was mainly due to delays in the capital building programme.) No cash limits were fixed for current expenditure in 1991-92, but such limits were introduced with effect from 1 April 1992.

G. L. Angel

26 May 1993

Receiver for the Metropolitan Police District

Metropolitan Police Fund

Receipts and Payments Account for the year ended 31 March 1992

	<u>Receipts</u>		<u>Payments</u>		Notes	Previous year £000
	£000	Previous year £000	£000	Previous year £000		
POLICE						
HMG Grants	735,251	651,368	1,131,992	1,027,729	3(a)	1,027,729
Precepts on Local Authorities	672,780	614,304	185,077	162,997	3(b)	162,997
Operating receipts	158,643	140,068	252,151	209,259	3(c)	209,259
Pension contributions received	70,974	62,298	8,361	8,466	3(e)(ii)	8,466
Interest on investments	12,799	18,400	30,840	31,618	3(f)	31,618
			50,096	42,728		42,728
Total receipts	1,650,447	1,486,438	1,658,517	1,482,797		1,482,797
Excess of receipts over payments for the financial year	—	3,641	8,070	—		—
CIVIL DEFENCE						
HMG Grants	309	347	568	414	3(e)(i)	414
Operating receipts	40	162	568	414		414
Total receipts	349	509	568	414		414
Excess of receipts over payments for the financial year	—	95	219	—		—

<u>Receipts</u>		<u>Payments</u>			
	Notes	£000	Previous year £000	Notes	Previous year £000
INNER LONDON MAGISTRATES' COURTS					
HMG Grants	2(c)	38,717	34,942		
Precepts on Local Authorities		9,529	8,360	4(a)	26,645
Operating receipts	4(d)	2,002	1,649	4(b)	1,792
Pension contributions received	4(b)	332	282	4(c)	11,161
				4(e)	2,695
					2,411
Total receipts		50,580	45,233		44,704
Excess of receipts over payments for the financial year		2,747	529		—
INNER LONDON PROBATION SERVICE					
HMG Grants	2(d)	28,794	24,238	5(a) & (f)(i)	25,575
Precepts on Local Authorities		7,693	6,784	5(b)	394
Operating receipts	5(d) & (g)	10,398	7,404	5(c) & (f)(ii)	9,148
				5(e)	1,015
					283
					588
Total receipts		46,885	38,426		37,003
Excess of receipts over payments for the financial year		1,781	1,423		—

**Statement of Balances
as at 31st March 1992**

	Notes	£000	Previous year £000
STATEMENT OF BALANCES			
Balance at beginning of financial year		15,674	9,986
Plus excess of receipts over payments for the financial year:			
Police		(8,070)	3,641
Civil Defence		(219)	95
Inner London Magistrates' Courts		2,747	529
Inner London Probation Service		1,781	1,423
Balance at end of financial year	7	11,913	15,674

(Figures in brackets represent minus amounts).

The notes on pages 6 to 15 form part of this Account.

Notes to the Account

1. This account is drawn up in a form directed by the Secretary of State and approved by the Treasury.

	Notes	£000	Previous year £000
2. HMG Grants received			
(a) Police:—			
(i) Under section 31 of the Police Act 1964:			
—Advances		720,477	642,326
—Plus balance, previous years		14,759	9,042
(ii) Towards Riot (Damages) Act 1886 expenses, etc		—	—
(iii) For block grant under Part VI of the Local Government Planning and Land Act 1980 as amended by section 10 of the Local Government Finance Act 1982:			
—Advances		—	—
—Plus balance, previous years		15	—
		735,251	651,368
(b) Civil Defence:—			
Under section 3 of the Civil Defence Act 1948:			
—Advances		309	340
—Plus balance, previous years		—	7
		309	347
(c) Inner London Magistrates' Courts:—			
(i) Under section 59 of the Justices of the Peace Act 1979:			
—Advances		37,009	33,557
—Plus balance, previous years		1,708	1,385
(ii) For block grant under Part VI of the Local Government Planning and Land Act 1980 as amended by section 10 of the Local Government Finance Act 1982:			
—Advances		—	—
—Plus balance, previous years		—	—
		38,717	34,942
(d) Inner London Probation Service:—			
(i) Under section 51(3) of the Powers of the Criminal Courts Act 1973:			
—Advances		28,768	23,290
—Plus balance, previous years		26	948
(ii) For block grant under Part VI of the Local Government Planning and Land Act 1980 as amended by section 10 of the Local Government Finance Act 1982:			
—Advances		—	—
—Plus balance, previous years		—	—
		28,794	24,238

	Notes	£000	Previous year £000
(e) Net Revenue Expenditure			
(i) Police			
Pay and allowances etc	3(a)	1,131,992	1,027,729
Pensions	3(b)	114,103	100,699
Other operating payments	3(c)	252,151	209,259
		<u>1,498,246</u>	<u>1,337,687</u>
<u>Less operating receipts</u>	3(d)	158,643	140,068
		<u>1,339,603</u>	<u>1,197,619</u>
Expenditure not relevant for specific grant	3(e)	8,889	8,718
Debt charges	3(f)	30,840	31,618
		<u>1,379,332</u>	<u>1,237,955</u>
<u>Less interest received</u>		12,799	18,400
		<u>1,366,533</u>	<u>1,219,555</u>
Capital expenditure met from specific grant and revenue		50,096	42,728
Net Revenue Expenditure		<u>1,416,629</u>	<u>1,262,283</u>
(ii) Inner London Magistrates' Courts Service			
Pay and allowances etc	4(a)	26,247	26,645
Pensions	4(b)	1,600	1,510
Other operating payments	4(c)	14,922	11,161
		<u>42,769</u>	<u>39,316</u>
<u>Less operating receipts</u>	4(d)	2,002	1,649
		<u>40,767</u>	<u>37,667</u>
Debt charges	4(e)	2,699	2,695
		<u>43,466</u>	<u>40,362</u>
Capital expenditure met from specific grant and revenue		2,033	2,411
Net Revenue Expenditure		<u>45,499</u>	<u>42,773</u>
(iii) Inner London Probation Service			
Pay and allowances etc	5(a)	20,664	18,155
Pensions and superannuation	5(b)	928	394
Other operating payments	5(c)	11,887	8,182
		<u>33,479</u>	<u>26,731</u>
<u>Less operating receipts</u>	5(d)	1,456	1,349
		<u>32,023</u>	<u>25,382</u>
Debt charges	5(e)	1,030	1,015
Contributions to ILPS Committees		344	283
		<u>33,397</u>	<u>26,680</u>
Capital expenditure met from specific grant and revenue		828	588
Net Revenue Expenditure		<u>34,225</u>	<u>27,268</u>
3. POLICE			
Current expenditure relevant for specific grant			
(a) Pay and allowances etc.			
Salaries and wages of police		726,674	660,562
Salaries and wages of civil staff		228,572	205,288
Auxiliary formations:			
Police cadets		1,046	1,195
Traffic wardens		22,415	17,080
Allowances (police and civil staff)		153,285	143,604
		<u>1,131,992</u>	<u>1,027,729</u>

The following employees received remunerations falling within the ranges below:

	Police Officers	Police Civil Staff	Probation Staff	Courts Staff
£30,000—£35,000	5,558	74	1	26
£35,000—£40,000	2,334	26	1	16
£40,000—£45,000	814	19	3	20
£45,000—£50,000	383	4	—	1
£50,000—£55,000	103	4	1	—
£55,000—£60,000	37	—	—	—
£60,000—£65,000	15	1	—	—
£65,000—£70,000	—	—	—	—
£70,000—£75,000	2	—	—	—
Over £75,000	3	—	—	—

	Notes	£000	Previous year £000
(b) Pensions			
Payments in respect of police		160,721	141,682
Payments in respect of civil staff		24,356	21,315
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Less receipts in respect of police		185,077	162,997
receipts in respect of civil staff		65,120	58,235
		5,854	4,063
		<hr/>	<hr/>
		114,103	100,699
		<hr/>	<hr/>
(c) Other operating payments			
Training (fees for courses and lecturers etc)		3,107	2,201
Accommodation costs:			
Legal and other professional charges		661	436
Maintenance		37,015	27,058
Rents, charges etc		50,047	41,115
Heating and lighting		11,153	9,501
Cleaning		8,771	7,364
Furniture and fittings		1,955	1,571
Supplies and services:			
Office equipment (computers etc)		8,914	7,340
Photographic and scientific		1,286	1,313
Catering		8,860	8,129
Clothing, uniforms and accoutrements		5,956	5,523
Communication equipment (telephone, telex and line charges)		30,410	28,001
Other supplies and services		10,891	9,661
Transport:			
Vehicle running costs		21,720	20,918
Establishment expenses:			
Printing, stationery and general office expenses		7,319	6,697
Travelling and subsistence		2,069	1,692
Other expenses		4,832	4,718
Prosecution expenses		778	524
VAT		12,026	4,451
Insurance and compensation		5,274	4,378
Wheel clamping and vehicle removals		11,022	9,956
Miscellaneous		6,477	4,814
Audit fee		128	81
Miscellaneous expenses of auxiliary formations:			
Police cadets		703	853
Special constabulary		234	560
Traffic wardens		543	404
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		252,151	209,259
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	Notes	£000	Previous year £000
(d) Operating receipts			
Fees and charges		3,760	4,055
Catering		9,849	9,035
Servicing of police and civil staff specially employed		58,669	56,287
Rents		944	865
Sickness benefits		4,431	4,887
Prosecution costs recovered		375	216
Common police services		28,258	20,641
Fees connected with contracting out of wheel clamping		12,383	12,166
Removal of vehicles and storage fees		1,626	2,487
Agency services		5,502	4,448
Conveyance of prisoners		1,742	1,795
VAT (Excluding VAT on capital expenditure)		27,443	18,529
Other receipts		3,661	4,657
		<u>158,643</u>	<u>140,068</u>
(e) Expenditure not relevant for specific grant			
(i) Civil Defence			
Audit fee		568	412
<u>Less operating receipts</u>		40	2
		<u>528</u>	<u>252</u>
(ii) Payments to Home Office for various services			
Riot damage payments		5,904	4,969
School crossing patrols		375	1,343
<u>Less operating receipts</u>		2,978	2,815
		<u>896</u>	<u>661</u>
		<u>8,361</u>	<u>8,466</u>
(f) Debt Charges			
Land and buildings			
Repayment of principal		6,332	6,116
Payment of interest		14,139	13,705
Supplies and services			
Repayment of principal		7,076	7,765
Payment of interest		3,102	3,830
Transport			
Repayment of principal		122	122
Payment of interest		69	80
		<u>30,840</u>	<u>31,618</u>
(g) Capital Expenditure			
(i) Land and buildings allocation			
<u>Less capitalised rentals</u>		34,463	28,066
		1,534	1,945
Expenditure relevant for specific grant (effective from 1990/91)			
Expenditure funded from receipts from sales		32,929	26,121
		2,123	2,048
		<u>35,052</u>	<u>28,169</u>
Purchase			
Construction and A & I		7,313	2,573
Consultants		30,082	26,057
		2,882	3,105
		<u>40,277</u>	<u>31,735</u>
<u>Less VAT recouped</u>		5,225	3,566
		<u>35,052</u>	<u>28,169</u>
Defrayed from:—			
Specific grant (effective from 1990/91)		16,769	12,225
Loan		8,078	5,529
Sales of land & buildings		8,630	8,236
Revenue		1,575	2,179
		<u>35,052</u>	<u>28,169</u>
(ii) Vehicles, plant and equipment—allocation (relevant for specific grant from 1990/91)			
Expenditure funded from receipts from sales		32,867	29,000
		357	175
		<u>33,224</u>	<u>29,175</u>

	Notes	£000	Previous year £000
Furniture and fittings		1,490	1,022
Computers and office machinery		8,884	8,724
Photographic and scientific		977	702
Catering equipment		505	536
Firearms		49	61
Communications (telephones and data network)		5,316	3,166
T.V., radios etc		9,227	9,051
Tools, plant and equipment		385	523
Vehicles		11,009	8,913
		<u>37,842</u>	<u>32,698</u>
<u>Less VAT recouped</u>		<u>4,618</u>	<u>3,523</u>
		<u>33,224</u>	<u>29,175</u>
Defrayed from:—			
Specific grant (effective from 1990/91)		16,890	13,572
Loan		—	—
Receipts from sales		1,472	851
Revenue		14,862	14,752
		<u>33,224</u>	<u>29,175</u>
4. INNER LONDON MAGISTRATES' COURTS SERVICE			
(a) Pay and allowances etc			
Courts staff		20,174	18,958
Agency staff		566	1,154
M.P. staff at courts		5,108	6,192
Mileage allowances		59	49
Travel and subsistence		340	292
		<u>26,247</u>	<u>26,645</u>
(b) Pension payments			
<u>Less contributions received</u>		<u>1,932</u>	<u>1,792</u>
		<u>332</u>	<u>282</u>
		<u>1,600</u>	<u>1,510</u>
(c) Other operating payments			
Training		89	82
Accommodation costs:			
Maintenance		5,077	3,000
Rents, rates etc		4,525	3,497
Heating and lighting		658	514
Cleaning		635	488
Furniture and fittings		253	161
Departmental charges		106	100
Supplies and services:			
Computers		475	328
Catering		494	440
Clothing		2	3
Departmental charges		30	37
Establishment expenses:			
Printing and stationery		648	601
Other expenses		1,923	1,899
Audit fee		7	11
		<u>14,922</u>	<u>11,161</u>
(d) Operating receipts			
Rents		203	165
DSS benefits		101	139
Catering		330	193
Fixed penalty notices		292	362
Miscellaneous		1,076	790
		<u>2,002</u>	<u>1,649</u>
(e) Debt charges			
Land and buildings			
Repayment of principal		687	672
Payment of interest		1,584	1,577
Office equipment			
Repayment of principal		298	303
Payment of interest		130	143
		<u>2,699</u>	<u>2,695</u>

	Notes	£000	Previous year £000
(f) Capital expenditure			
(i) Land and buildings			
Purchase		14	—
Construction and A & I		1,091	1,565
Consultants		576	417
Furniture and fittings		148	263
Catering equipment		5	4
Communications equipment		232	234
Tools and plant		1	10
		<u>2,067</u>	<u>2,493</u>
Less VAT recouped		288	239
		<u>1,779</u>	<u>2,254</u>
Defrayed from:—			
Specific grant (effective from 1990/91)		2,614	2,012
Loan		355	349
Revenue		(1,190)	(618)
		<u>1,779</u>	<u>1,743</u>
(ii) Vehicles, plant and equipment			
Office plant and machinery		88	101
Computers		796	726
		<u>884</u>	<u>827</u>
Less VAT recouped		123	177
		<u>761</u>	<u>650</u>
Defrayed from:—			
Specific grant (effective from 1990/91)		640	834
Loan		152	144
Revenue		(31)	183
		<u>761</u>	<u>1,161</u>
5. INNER LONDON PROBATION SERVICE			
(a) Pay and allowances etc			
Pay of probation staff		19,926	17,231
Pay of agency staff		426	611
Allowances		312	313
		<u>20,664</u>	<u>18,155</u>
(b) Pensions and superannuation			
Pensions liabilities		77	72
Superannuation		851	322
		<u>928</u>	<u>394</u>
(c) Other operating payments			
Training		206	188
Accommodation costs:			
Maintenance		1,350	800
Rent, rates etc		3,389	2,577
Heating and lighting		249	224
Cleaning		304	318
Furniture and fittings		134	118
Departmental charges		936	710
Supplies and services:			
Computers		213	111
Other supplies and services		413	384
Departmental charges		35	26
Establishment expenses:			
Printing and stationery		179	188
Befriending fund		52	68
Travel and subsistence		921	1,014
Other expenses		3,478	1,429
Audit Fee		6	9
Transport:			
Vehicle running costs		22	18
		<u>11,887</u>	<u>8,182</u>

	Notes	£000	Previous year £000
(d) Operating receipts			
Rents		21	9
DSS benefits		15	8
Other receipts		1,420	1,332
		<u>1,456</u>	<u>1,349</u>
(e) Debt charges			
Land and buildings			
Repayment of principal		203	202
Payment of interest		579	581
Vehicles, plant and equipment			
Repayment of principal		167	149
Payment of interest		81	83
		<u>1,030</u>	<u>1,015</u>
(f) 100% reimbursable expenditure			
(i) Pay and allowances etc			
Hostel staff		1,264	1,378
Probation officers in prisons		1,451	1,190
Trainee probation officers		5,757	4,852
		<u>8,472</u>	<u>7,420</u>
(ii) Other operating payments			
Training—trainee probation officers		150	146
Accommodation costs—hostels:			
Maintenance		272	222
Rents and rates etc		25	27
Heating and lighting		27	23
Furniture and fittings		49	46
Departmental charges		88	74
Supplies and services—hostels:			
Telephones		31	30
Catering		50	58
Transport:			
Vehicle running costs		2	1
Establishment expenses—hostels:			
Travel and subsistence		36	48
Stationery		1	3
Other expenses		101	191
Establishment expenses:			
Probation officers in prisons		—	—
Travel and subsistence		119	97
		<u>951</u>	<u>966</u>
(g) Operating receipts		<u>8,942</u>	<u>6,055</u>
(h) Capital expenditure			
(i) Land and buildings			
Purchase		—	—
Construction and A & I		211	65
Consultants		56	59
		<u>267</u>	<u>124</u>
Less VAT recouped		33	11
		<u>234</u>	<u>113</u>
Defrayed from:—			
Specific grant (effective from 1990/91)		632	237
Loan		46	23
100% reimbursable expenditure		—	—
Revenue		(444)	(147)
(figures in brackets represents minus amount)		<u>234</u>	<u>113</u>

	Notes	£000	Previous year £000
(ii) Vehicles, plant and equipment			
Furniture and fittings		50	21
Office plant and machinery		247	184
Computers		601	436
Vehicles		14	49
		<hr/>	<hr/>
		912	690
<u>Less VAT recouped</u>		131	89
		<hr/>	<hr/>
		781	601
		<hr/>	<hr/>
Defrayed from:—			
Specific grant (effective from 1990/91)		565	443
Loan		141	103
Revenue		75	55
		<hr/>	<hr/>
		781	601
		<hr/>	<hr/>

METROPOLITAN POLICE FUND

6. Statement Relating to the Repayment of Outstanding Loans

Year	Amount Borrowed	Rate of Interest (per cent)	Period of loan (years)	Amount paid off prior to 1 April 91	Amount paid off during year ended 31 March 92	Balance outstanding
	£000			£000	£000	£000
1964/5	400	6 7/8 to 7	30	290	25	85
1965/6*	326	Various	29	310	3	13
1966/7	600	6	30	384	31	185
1966/7	1,400	Various	Loans pool	1,150	50	200
1967/8	2,750	—	—	2,300	100	350
1968/9	1,500	8 to 8 3/4	30	721	72	707
1968/9	950	Various	Loans pool	850	25	75
1969/70	3,775	Various	Loans pool	2,620	120	1,035
1970/1	4,915	Various	Loans pool	3,306	165	1,444
1971/2	5,260	Various	Loans pool	3,344	176	1,740
1972/3	7,716	Various	Loans pool	4,979	211	2,526
1973/4	8,042	Various	Loans pool	4,761	252	3,029
1974/5	7,814	Various	Loans pool	4,318	248	3,248
1975/6	13,626	Various	Loans pool	7,525	411	5,690
1976/7	10,981	Various	Loans pool	5,940	350	4,691
1977/8	7,778	Various	Loans pool	4,253	230	3,295
1978/9	6,485	Various	Loans pool	3,493	185	2,807
1979/80	9,795	Various	Loans pool	4,683	276	4,836
1980/1	12,308	Various	Loans pool	5,366	428	6,514
1981/2	11,850	Various	Loans pool	5,484	548	5,818
1982/3	26,000	Various	Loans pool	9,056	1,070	15,874
1983/4	23,350	Various	Loans pool	8,084	882	14,384
1984/5	22,150	Various	Loans pool	10,221	639	11,290
1985/6	14,540	Various	Loans pool	6,242	619	7,679
1986/7	1,590	Various	Loans pool	292	73	1,225
1987/8	18,530	Various	Loans pool	5,151	1,717	11,662
1988/9	21,144	Various	Loans pool	4,683	2,342	14,119
1989/90	40,522	Various	Loans pool	3,389	3,389	33,744
1990/91	6,148	Various	Loans pool	0	248	5,900
1991/92	8,772	Various	Loans pool	0	0	8,772
Total	301,017			113,195	14,885	172,937

NOTES

All Loans were authorised under the Metropolitan Magistrates Courts Act 1959, Section 4, with the exception of that indicated * above which represents a loan taken over from Essex County Council in respect of property transferred to the Receiver for the Metropolitan Police District under the London Authorities Property Order 1964.

The loans pool comprises loans taken out since 1966 for periods of less than 30 years. On expiry, the loans are renewed at reduced amounts with the object of extinguishing them over a thirty year period or whatever lesser period of time is appropriate according to the purpose for which the borrowing is undertaken.

	Notes	£000	Previous year £000
7. Balance at year end:			
Cash at Bank on deposit		46,874	36,200
Office cash		430	488
Sub-accounting officers		953	751
Refundable VAT		10,127	6,122
		<hr/>	<hr/>
		58,384	43,561
		<hr/>	<hr/>
<u>Less:</u>			
Uncleared cheques in current account		17,914	69
Income Tax		6,705	16,028
National Insurance		20,665	11,447
Sundry other balances		1,187	343
		<hr/>	<hr/>
		46,471	27,887
		<hr/>	<hr/>
		11,913	15,674
		<hr/>	<hr/>
8. Other Notes:			
Losses, special payments, etc.			
Losses Statement			
Total (329 cases)		674	
<u>Details</u>			
Incorrect allowance of time-off in lieu of overtime, incurred between 1988 and 1990—value of unrecovered element		349	
VAT Penalties		156	

G. L. Angel
Receiver for the Metropolitan Police District

26th May 1993

Report of the Comptroller and Auditor General to the Secretary of State for the Home Department

I have examined the financial statements on pages 5 to 23 in accordance with the Metropolitan Police Act 1829 and the National Audit Office auditing standards.

In my opinion, the financial statements properly present the receipts and payments of the Metropolitan Police Office for the year ended 31 March 1992 and the balances held at that date and have been properly prepared in accordance with Section 11 of the Metropolitan Police Act 1829.

John Bourn
Comptroller and Auditor General

National Audit Office
11 June 1993

