
Police Budget Planning, Cost Control and Spending Accountability Training Course

3 – 7 May 2027
Geneva





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Programme Summary

Police budget planning, cost control and spending accountability is the subject of this one-week training course for senior police commanders, finance directors and heads of policing services, ending in a police budget control pack for one force. Budgets are often rolled forward from last year while demand, pay and procurement costs shift beneath them. The programme moves from public expenditure principles and cost diagnosis, through allocation and scenario design, to spending controls and reporting, then to a worked budget pack. Mars Training Centre UK delivers this programme in police budget planning and spending accountability.

The Business Case

When commanders cannot explain what drives their costs, funding bids are weak, overspends surface late and controls are tightened after the damage is done. Leaders who can trace spending to demand, test options and report variances early keep trust with funding authorities and protect frontline capacity.

- Forecast Accuracy: Improves as monthly variances are explained and reforecast before year end.
- Cost per Unit of Service: Becomes visible as pay, overtime and fleet costs are compared across divisions.
- Audit Exposure: Narrows as approval thresholds and procurement control points are set out in advance.

Principles and Evidence Base

- PEFA public financial management performance framework: Its indicators of budget credibility, control and reporting structure the diagnosis in Session 1 and the controls in Session 4.
- Public expenditure cycle: The sequence of formulation, approval, execution and reporting orders the whole programme.
- Variance analysis: Comparing actual spend with plan, and explaining the gap, drives the diagnosis work of Session 2.
- Separation of duties: Dividing authorisation, purchase and payment shapes the control design of Session 4.

Intended Participants

- Commanders who hold a delegated budget and must defend it to a funding authority.
- Finance directors who prepare police budgets and need to link them to operational demand.
- Heads of policing services who approve spending, overtime and equipment requests.
- Procurement and estates leads who commit force money through contracts.



The programme serves municipal police, border and customs services, national policing bodies and public safety agencies.

Learning Outcomes

1. Participants will be able to evaluate a police budget against the stages of the public expenditure cycle.
2. Participants will be able to diagnose the main cost drivers and spending pressures of a force.
3. Participants will be able to prioritise competing requests using an allocation method and scenario budgets.
4. Participants will be able to construct a capital business case and a savings options appraisal.
5. Participants will be able to appraise spending controls, thresholds and procurement control points for gaps.
6. Participants will be able to justify a police budget control pack to a funding authority.

Programme Structure

Day 1: Principles of Police Budgeting and Public Money

How does a police budget differ from a commercial budget, and what must a commander answer for?

- Public Expenditure Cycle Map
- PEFA Budget Credibility Indicators
- Budget Ownership and Delegation Matrix
- Fixed, Variable and Discretionary Cost Split
- Peer Review of Two Force Budget Books

Day 2: Diagnosing Demand, Cost and Spending Pressure

Where is money spent today, and which pressures will move it next year?

- Demand-to-Resource Baseline
- Pay, Overtime and Fleet Cost Analysis
- Budget Variance Report Reading
- Spending Pressure Heat Map
- Unit Cost Comparison Across Divisions

Day 3: Designing the Budget and Allocating Resources

How is a limited budget divided between competing operational priorities?

- Priority-Based Allocation Method
- Scenario Budgets for Low, Central and High Demand
- Business Case for Capital Requests
- Reserves and Contingency Rules
- Savings Options Appraisal Grid



Day 4: Controlling Spend, Procurement and Reporting

Which controls keep spending inside the approved budget and visible to oversight bodies?

- Separation of Duties Review
- Procurement Cycle Control Points
- Monthly Forecast and Variance Pack
- Spending Approval Thresholds Table
- Audit Finding Response Plan

Day 5: Applying Police Budget Planning to One Force

Is the budget plan ready for a funding authority to approve?

- Applying the Session 2 Baseline to the Chosen Force
- Testing Session 3 Scenarios Against Demand
- Setting Session 4 Controls and Thresholds
- Rehearsing the Funding Authority Challenge
- Completing the Police Budget Control Pack

Methodology

The programme is built around structured exercises on an anonymised budget dataset from a mixed-size force. Participants work in small teams, read variance reports, allocate a limited sum between competing priorities and answer the questions a funding authority would put to a commander.

- Suggested activity: Reading a monthly variance report and explaining three gaps to a commander.
- Suggested activity: Allocating a fixed sum across five competing requests under three demand scenarios.
- Suggested activity: Reviewing a procurement route for missing control points.

Capstone Output

Each participant completes a police budget control pack for one force. It holds a cost driver baseline, an allocation proposal with three scenarios, a savings options appraisal, a table of spending thresholds and a variance reporting template. The pack is used to brief a funding authority and to run monthly budget reviews.

Frequently Asked Questions

Is police budget planning suitable for commanders without a finance background?

Yes. Police budget planning here is set at managerial level and assumes familiarity with operational reports, not accountancy or spreadsheet modelling.



Which framework does police budget planning rest on in this training?

Police budget planning rests on the public expenditure cycle, the PEFA indicators of budget credibility and control, variance analysis and separation of duties.

How is the pack from police budget planning used at work?

You use the pack from police budget planning to brief a funding authority, justify allocations, set spending thresholds and run monthly variance reviews.

How does police budget planning differ from a general public finance programme?

Police budget planning centres on policing demand, pay, overtime, fleet and procurement decisions, while a general public finance programme centres on government accounts and fiscal policy.