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COURSE BROCHURE

Reward Budget Forecasting and End-of-Service Provisions Training Course

7 – 18 June 2027
Geneva

Reward Budget Forecasting and End-of-Service Provisions Training Course

Ref: 1681_61623 **Date:** 7 – 18 June 2027 **Location:** Geneva **Fees:** 11000 GBP

Reward Budget Forecasting and End-of-Service Provisions is a 2-week advanced training course for reward and compensation managers, and each participant builds a reward cost forecast file that projects pay, incentives and end-of-service provisions. Pay is the largest controllable cost in most organisations, and boards now expect reward decisions to be costed before they are approved. Jupiter Prime Training shaped reward budget forecasting and end-of-service provisions around the dialogue between reward and finance.

Why Reward Budget Forecasting and End-of-Service Provisions Matters Now

Three groups shape this subject today. Finance directors want salary reviews, allowances and bonus pools forecast with the same discipline as any other cost line. Auditors examine whether end-of-service provisions rest on sound actuarial assumptions. Employees and their representatives expect pay decisions to be fair and explainable. An organisation that forecasts reward well protects margins and keeps promises to staff; one that forecasts badly faces surprise provisions and rushed pay freezes. The course draws on International Financial Reporting Standards IFRS guidance on employee benefits and on established job evaluation and pay benchmarking methods.

Who Gains Most from Reward Budget Forecasting and End-of-Service Provisions

- Specialists who own salary structures, grade ranges and the annual pay review cycle
- Analysts who cost bonus pools, sales commissions and allowance policies
- Finance partners who carry headcount and payroll lines in the operating budget
- Accountants who calculate and report end-of-service and leave provisions
- Leads who prepare reward proposals for remuneration committees

A joint reward and finance group from one organisation gains most, because a shared forecast file removes the usual gap between the pay review proposal and the approved budget.

Reward Budget Forecasting and End-of-Service Provisions Capabilities

Participants move from setting pay to predicting its cost, linking market positioning, incentive design and leaver obligations to one forward-looking payroll number.

- Build a payroll cost baseline by grade, location and allowance type — the annual budget
- Calculate merit matrix and promotion costs under several pay review scenarios — the remuneration committee
- Weigh bonus pool funding formulas against profit and cash forecasts — the finance director
- Apply actuarial assumptions to project end-of-service provisions — external auditors
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Test pay equity gaps and the cost of closing them — HR leadership and employee representatives
- Communicate reward cost variances in monthly forecast reviews — business-unit heads

Key Reward Budget Forecasting and End-of-Service Provisions Terms

- Merit Matrix — a grid that sets pay increases by performance rating and position in range, used to cost the annual review.
- Compa-Ratio — an employee's salary divided by the midpoint of the grade range, showing position against the target market rate.
- End-of-Service Provision — the amount recognised on the balance sheet for gratuities employees will receive when their employment ends.
- Discount Rate — the rate used to convert future benefit payments into their present value when measuring a provision.
- Bonus Pool Accrual — the monthly charge recognised during the year for incentive payments expected at year end.
- Pay Equity Gap — the unexplained difference in pay between employee groups after legitimate factors such as grade and tenure.

Reward Budget Forecasting and End-of-Service Provisions Day by Day

Day 1: Reward Costs in the Wider Business

- Payroll Share of Operating Cost — Where Reward Sits in Margin Debates
- Reward Strategy Statements — Linking Pay Positioning to Business Plans
- Finance and Reward Interfaces — Who Owns Each Payroll Forecast Line
- Board Remuneration Committee Papers — What Directors Expect to See
- Employee Cost Ledger Mapping — Tracing Pay Elements to Accounts

Day 2: Pay Structures and Market Data

- Job Evaluation Point Factor Methods — Grading Roles Consistently
- Salary Survey Matching and Ageing — Setting Reliable Market References
- Grade Range Width and Midpoint Progression — Structuring Pay Bands
- Compa-Ratio and Range Penetration Reports — Spotting Over and Underpaid Groups
- Market Positioning Policy Options — Lead, Lag or Match Choices

Day 3: Building the Payroll Baseline

- Headcount and Vacancy Bridges — Reconciling Approved Roles to Payroll
- Allowance and Benefit Cost Tables — Housing, Transport and Medical Lines
- Employer Social Contribution Rates — Loading Gross Pay Correctly
- Attrition and Hiring Lag Assumptions — Adjusting Full-Year Cost
- Payroll Baseline Reconciliation — Agreeing Numbers with the General Ledger

Day 4: Forecasting the Annual Pay Review

- Merit Matrix Design and Costing — Funding Performance Differentiation
- Promotion and Re-Grading Budgets — Estimating Movement Between Grades
- Timing and Phasing of Increases — Effect on In-Year Spend
- Scenario Models for Review Budgets — Comparing Lean and Generous Pools
- Review Budget Sign-Off Packs — Presenting Options to Executives

Day 5: Incentive and Bonus Plan Costing

- Bonus Pool Funding Formulas — Profit Gates, Caps and Thresholds
- Sales Commission Plan Modelling — Quota Attainment Distributions
- Long-Term Incentive Expense Profiles — Vesting Schedules and Accruals
- Monthly Bonus Accrual Methods — Avoiding Year-End Surprises
- Incentive Plan Affordability Tests — Cost Against Earnings Scenarios

Day 6: Measuring End-of-Service Provisions

- Gratuity Formula Analysis — Service Bands, Final Salary and Caps
- Defined Benefit Measurement Under IFRS — Projected Unit Credit Method
- Actuarial Assumptions — Discount Rate, Salary Growth and Leaver Rates
- Provision Roll-Forward Schedules — Service Cost, Interest and Payments
- Remeasurement Gains and Losses — Explaining Movements to Auditors

Day 7: Pay Equity and Fairness Analysis

- Regression-Based Pay Equity Reviews — Isolating Unexplained Gaps
- Cohort Comparisons by Grade and Tenure — Finding Outlier Groups
- Remediation Cost Estimates — Phasing Adjustments Over Budget Cycles
- Pay Transparency Statements — Explaining Structures to Employees
- Equity Findings in Committee Reports — Framing Risks and Actions

Day 8: Reward Governance and Controls

- Delegated Authority Matrices for Pay Decisions — Who Approves What
- Off-Cycle Increase Controls — Limiting Unbudgeted Pay Drift
- Payroll Change Audit Trails — Detecting Errors and Overrides
- Remuneration Policy Documents — Rules for Grades, Bonuses and Gratuities
- Reward Risk Registers — Retention, Cost and Reputation Exposures

Day 9: Monitoring Forecasts Through the Year

- Monthly Payroll Variance Analysis — Rate, Volume and Mix Effects
- Rolling Reward Forecasts — Updating Assumptions Each Quarter
- Leaver Settlement Tracking — Comparing Paid Gratuities with Provisions
- Reward Dashboards for Business Units — Cost per Head and Drift
- Forecast Accuracy Reviews — Learning from Prior Cycle Errors

Day 10: Practising the Reward Cost Forecast File

- Baseline and Review Scenario Integration — Applying Earlier Payroll Models
- Bonus Pool and Gratuity Projections — Combining Incentive and Provision Work
- Pay Equity Remediation Line — Adding Fairness Costs to the Forecast
- Committee Briefing Rehearsal — Defending Assumptions Under Questioning
- Reward Cost Forecast File — Completing the Participant Deliverable

Applying Reward Budget Forecasting and End-of-Service Provisions After the Course

- Rebuild next year's pay review budget with the merit matrix and phasing model, then present two costed scenarios to the finance director.
- Run a provision roll-forward on current gratuity balances with updated actuarial assumptions and agree the movement with the accounting team.

Reward Budget Forecasting and End-of-Service Provisions Questions FAQ

What is reward budget forecasting and end-of-service provisions and why does it matter now?

It is the discipline of projecting pay, incentive and leaver gratuity costs before decisions are approved. It matters now because boards and auditors expect payroll, the largest controllable cost, to be forecast and provisioned with finance-grade rigour.

Which roles gain most from reward budget forecasting and end-of-service provisions?

Reward specialists, compensation analysts, finance partners and accountants who handle payroll lines gain most. You benefit most if you prepare pay review budgets, cost incentive plans or report end-of-service balances.

How does reward budget forecasting and end-of-service provisions differ from a compensation and benefits management course?

It focuses on the cost of reward rather than its design. A compensation and benefits course sets structures and policies; this course forecasts their financial effect, measures gratuity provisions and tracks variances through the year.

What will I bring back from reward budget forecasting and end-of-service provisions?

You bring back a reward cost forecast file: a reconciled payroll baseline, costed pay review scenarios, bonus accrual and gratuity projections, and a pay equity remediation line ready for your next budget round.

Reward Budget Forecasting and End-of-Service Provisions: The Way Forward

The reward cost forecast file first informs the next pay review budget, where reward and finance agree the size of the merit pool. Reward managers maintain it, finance partners load it into the operating budget, and accountants reconcile its gratuity projections. After the first year-end, revisit the actuarial assumptions, because leaver patterns and salary growth often move faster than expected.