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COURSE BROCHURE

Group Financial Planning and Consolidated Budgets Training Course

31 May – 4 June 2027
Geneva

Group Financial Planning and Consolidated Budgets Training Course

Ref: 1767_64848 **Date:** 31 May – 4 June 2027 **Location:** Geneva **Fees:** 6500 GBP

Group Financial Planning and Consolidated Budgets is a 1-week training course for corporate finance managers and group controllers who build the group consolidated budget and capital allocation pack. Holding companies with several business units now face sharper scrutiny of where capital goes and whether divisional plans add up to the group's targets. Jupiter Prime Training offers this course on group financial planning and consolidated budgets.

Why Group Financial Planning and Consolidated Budgets Matters Now

Three forces shape group planning today. Boards and lenders expect capital to follow return on invested capital rather than last year's spend; multi-entity groups face volatile funding costs and currency exposure across subsidiaries; and finance systems now make driver-based consolidation possible in days rather than weeks. A group that plans well redeploys cash from mature units to growth units; one that plans badly approves unit budgets that fail group leverage limits once intercompany charges are netted out.

Who Gains Most from Group Financial Planning and Consolidated Budgets

- Group planning leads who set the annual target-setting calendar and consolidation rules
- Divisional finance managers who translate group targets into business-unit budgets
- Controllers responsible for intercompany charges, eliminations and variance reporting
- Treasury and capital planning staff who rank investment proposals across subsidiaries
- Finance business partners who report unit performance to the group executive

Holding-company finance functions gain most when the group planning lead and two or three divisional finance managers attend together and agree one set of consolidation rules.

Group Financial Planning and Consolidated Budgets Capabilities

Participants work from group targets down to subsidiaries and back up again, so that every unit budget can be netted, ranked and monitored at holding level.

- Cascade group earnings, cash and leverage targets into divisional envelopes — group executive
- Build a consolidated budget with intercompany eliminations and minority interests — group controller
- Rank capital requests by return on invested capital and strategic fit — investment committee
- Design a funding plan that respects covenants and dividend capacity — treasury
- Specify a variance escalation framework for business units — divisional managing directors
- Communicate the consolidated plan and its trade-offs to the board — audit and finance committee

Key Group Financial Planning and Consolidated Budgets Terms

- Consolidated budget — the group's combined plan after removing sales and balances between its own entities.
- Intercompany elimination — the removal of transactions between group entities so that group figures show only external activity.
- Capital rationing — allocating limited investment funds among competing proposals by return, risk and strategic priority.
- Return on invested capital — operating profit after tax divided by the capital a unit employs, used to compare divisions.
- Divisional envelope — the earnings, cash and capital limits a business unit must plan within during a budget round.
- Management charge — a recharge of head-office costs to subsidiaries on an agreed allocation key.

Group Financial Planning and Consolidated Budgets Day by Day

Day 1: The Group Planning Landscape

- Holding Company Operating Models — How Much Control Sits at the Centre
- Group Value Drivers Tree — Which Levers Move Group Earnings
- Annual Target-Setting Calendar — Sequencing Strategy, Targets and Unit Submissions
- Top-Down Versus Bottom-Up Envelopes — Balancing Ambition with Unit Realism
- Group Planning Assumptions Book — Shared Rates for Inflation, Currency and Funding

Day 2: Building the Consolidated Budget

- Entity Chart of Accounts Mapping — Consistent Reporting Lines Across Subsidiaries
- Intercompany Matching and Eliminations — Removing Internal Sales and Balances
- Management Charges and Allocation Keys — Fair Recharge of Head-Office Costs
- Minority Interests and Joint Ventures — Treating Partly Owned Entities in the Plan
- Consolidated Cash Flow and Balance Sheet Projection — Testing Group Liquidity

Day 3: Capital Allocation Across Units

- Return on Invested Capital by Division — Comparing Units on One Basis
- Net Present Value and Hurdle Rates — Setting Unit-Specific Thresholds
- Capital Rationing Matrix — Ranking Proposals When Funds Are Limited
- Portfolio Roles for Business Units — Grow, Sustain or Harvest Decisions
- Group Funding Plan and Covenant Headroom — Debt, Equity and Dividend Capacity

Day 4: Control Frameworks for Business Units

- Delegated Authority Matrix — Which Spending Decisions Need Group Approval
- Monthly Variance Bridges — Explaining Gaps Between Plan and Actuals
- Rolling Group Forecast — Updating the Year-End Landing View
- Escalation Triggers and Recovery Plans — Acting When Units Drift Off Target
- Divisional Performance Scorecard — Linking Incentives to Group Targets

Day 5: Practising the Group Consolidated Budget and Capital Allocation Pack

- Manufacturing Group Case — Cascading Targets to Three Subsidiaries
- Retail Group Case — Eliminating Intercompany Supply Charges
- Capital Committee Simulation — Ranking Competing Investment Requests
- Board Narrative for the Consolidated Plan — Presenting Trade-Offs Clearly
- Group Consolidated Budget and Capital Allocation Pack — Final Assembly and Peer Challenge

Applying Group Financial Planning and Consolidated Budgets After the Course

- Run an intercompany matching review with subsidiary controllers before the next budget round and agree elimination rules.
- Rebuild the capital request template so every proposal shows return on invested capital and covenant impact.

Group Financial Planning and Consolidated Budgets Questions FAQ

What is group financial planning and consolidated budgets, and why does it matter now?

It is the discipline of setting group targets, combining subsidiary budgets into one netted plan and allocating capital across units. It matters now because boards and lenders judge groups on returns and cash, not on the sum of unit budgets.

Which roles gain most from group financial planning and consolidated budgets?

Group planning leads, divisional finance managers and controllers gain most. Treasury staff also benefit, since the plan sets the funding they must raise.

How does group financial planning and consolidated budgets differ from a single-entity budgeting course?

It works at holding level rather than inside one company. Single-entity courses cover departmental cost plans; this one covers eliminations, capital rationing between subsidiaries and business-unit control.

What do you bring back from group financial planning and consolidated budgets?

You bring back a consolidated budget structure, a capital ranking method and a variance escalation framework. Together they support the next group budget round.

Group Financial Planning and Consolidated Budgets: The Way Forward

The group consolidated budget and capital allocation pack first informs the investment committee's ranking of next year's capital requests. Group controllers, divisional finance managers and the executive use it to agree envelopes and track units each month. After its first use, revisit the allocation keys and hurdle rates.