



ANNUAL BUDGET

Ray Burniston looks at the importance of preparing the annual budget.

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The Annual Budget

These days clubs keep far more detailed and accurate records than they ever did years ago. It is important to either encourage your Course Manager/Head Greenkeeper to keep computer records of not only work done on the course but also the cost. If you do not have this facility for the greenkeeper then you should see that it is done within your office. Good records enable you to recommend to the committee what is required for future years and gives you a good idea of trends.

In the past if the club was building a new tee or an extension it was often left to chance regarding costs. These days not only should these items be properly costed for the budget, you also need to decide how they can be fitted into the course programme. Even if you do all this then a spell of inclement weather can play havoc with all your plans. Today most clubs seem to expect to be able to play competitive golf throughout the year which makes the job of the secretary/manager and course manager very difficult. Part of the problem often is that despite the club undertaking major works on the course they still expect to continue with the same programme and have the usual visitors and societies. It is often a good idea to budget for less income from these sources before you start work so that the committee are made fully aware.

It is important to keep a schedule of equipment and dates when replacements will be required. Try to avoid putting off purchasing major items to save money or keep the subscriptions down unless you have no option. If you do invariably you will end up with a massive budget for capital expenditure which can no longer be put back.

Keep a list (**Asset Register**) of all equipment stating when purchased and discuss with the course manager the estimated life of each machine. Most clubs keep a five or ten year roll-over plan which is updated each year and price increases are added in annually so that you have a realistic idea of future expenditure. An Asset Register is important also for insurance purposes so that you can check annually that you are not under insured.

If your course manager has a good secure office then you will have to decide how much paperwork he does and how much comes through the office. But for many of the items it is a good idea to have duplicates so that both of you have the information should one of you have an accident or a fire. As with all computer systems there must be a proper system of regular back-ups and you should insist that this is carried out in the course manager's office just as in yours.

Good record keeping by both of you makes annual budgeting far easier and you are more likely to be accurate.

If you are considering building new accommodation for the greenkeepers replacing the existing buildings then try and include an office for the Course Manager. This will encourage him to keep records along with other administration which is an important part of the job.

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