"Money makes the world go round." So they say.

I certainly believe that if we are in control of the financial aspects within the golf course department our jobs are made considerably easier.

For the first few years of my career "in charge" of a golf course I enjoyed the position but never felt comfortably in control - in fact because I was not in control of the finances available I am convinced that the golf course was not as good as it could have been.

Invariably I had to approach an official or superior to ask permission to spend any money at all - not a very professional way to run a department especially if the person whose decision it was to approve any purchase had little or no knowledge of golf course maintenance and management.

Since being made responsible for the formulation, presentation and justification of the budget for the golf course I have never looked back, and indeed wondered how I ever managed before, which proves the importance of this area of management.

For those who may be apprehensive about handling the budget for the golf course the following observations may help to convince you.

1. You will be perceived as a much more responsible employee.
2. You will save your employer money because you are the only one who knows the golf course requirements and is likely to do.
3. You will become much more comfortable and confident in your position which ensures the golf course continually improves - your employer will therefore pay you more!

So what is involved?

Formulating, Presenting and Agreeing Budgets

Formulating budgets - Four main categories

• Capital - new equipment/machinery - rolling (usually two to five years) plan for replacement
• Materials - list everything you use on an annual basis.
• Maintenance - machinery and equipment upkeep - list all machinery and allocate costs on an annual basis - 5 to 10% of purchase cost can be a rough guide.
• Salaries - not an easy one to get right but see advice below.

How you devise the set up is up to you but keep it simple - you do not have to be an accountant so don't be dragged into sophisticated computer packages unless you want to of course! which detail everything to the n'th degree.

Choose the system you are comfortable with ahead of technology, although I must say in most cases computerisation in accounts takes a lot of the tedium out of the job.

Remember though the club want a wonderful golf course within your mutually agreed budget and how you do that is up to you - being a computer accountant whizz kid will not get you out of trouble if the course is not up to scratch!

PRESENTATION AND AGREEMENT

Present the budget in person, to the person who will be influencing the decision - usually the treasurer - avoiding third party communication as vital eye to eye contact and queries on justification will be lost - other people can be present, but you and the treasurer are the key individuals.

On salaries be honest about your situation - I have never had a problem in this area of management.

If you believe the staff do not deserve the industry rate for the job, say so and put forward proposals for the future - more/better training, setting targets, measuring standards, introducing appraisal systems, involving staff in decision making etc etc.

This is much easier to do when you take up a new position, but it can be achieved at any time.

If your proposed budget is well presented and justified there is simply no alternative but agreement - it is then down to you to deliver.

OBSERVING TIGHT COST CONTROL AND ENSURING COST EFFECTIVENESS

Watching every penny - that is all that heading means.

The best advice I can give is to treat your employer's money as if it were your own and you will make very few, if any, mistakes.

Keep careful track of all accounts by not allowing any invoice to be paid without your approval - analyse them, code them, approve them, and record them in whatever form you wish, so that you can check your expenditure against budget at any time during the financial year.

If when monitoring your budget you foresee overspending/underspending, inform the treasurer immediately with reasoning for the discrepancy - waiting till the end of the financial year is too late!

Monthly/quarterly reports on expenditure and cash flow projections must be produced, so that you can cross check figures, and the club can allocate funds, in line with your projections, to appropriate accounts (network computerised accounts can make this a lot less work than it seems - but you may feel less in control).

REACHING A REASONED FINAL DECISION REGARDING THE BUYING OF MATERIALS AND EQUIPMENT

On materials take time at the least stressful period of the year rather than stopping to speak to visiting representatives in the main playing season when there is simply no time to stand and chat.

Stock take during the Christmas/New Year period, talk to staff regarding the following season's requirements (a good time to discuss maintenance policy) and invite representatives to call during January, requesting quotes on all your material needs for the year, before ordering for delivery at appropriate times.

Should you require anything more during the season, or there is a new product which may be of interest, contact can be made by telephone/e-mail, thus avoiding time wasting at your busiest time of the year.

Decisions on buying equipment and machinery are however a little different and the following advice may be of some help.

• The person/s who will be using the proposed equipment must be involved in the decision making process - if they are not you will regret it.
• Justify your decision in written/table form which will stand up to close scrutiny by any official who wishes to question your judgement.
• Never accept any incentive to buy in any way, shape or form - your professional judgement will be based on many factors and bribery, which any incentive to buy is effectively, is not one of them.
• Never buy on face value - talk to colleagues and trial on your own golf course.

In conclusion I must state that I am no accountant and I rely heavily on my Treasurer to advise me on financial matters. I do, however, believe that because of my knowledge of golf courses, and the costs involved, I am more likely to make the right decisions than anyone else at the club.

That is why I believe that a golf course budget should be the responsibility of the Course Manager.