

The supt. who doesn't develop a complete budget
loses a chance to show he can handle responsibility

ter understood if a breakdown of the expense is made. On my comparison sheet I show a single figure for labor expense and then submit a separate breakdown sheet giving full particulars on rates, positions, total earnings, etc. In this way I hope to remove any doubt or question in the minds of committee members as to how many men are required and what we intend to pay them.

Now that we have figures, comparisons and breakdowns, I make up a "budget explanation." This amounts to a short resume of each item in the budget, clarifying what each subtitle means and how proposed figures were arrived at. To complete the budget, I add one more supplement which I call "additional items for consideration." Under this heading I list major items of expense that it would be nice to have but, in all probability, are beyond the reach of the pocketbook at the time.

Slips in Reminders

In this way I keep the club reminded that there are many things that should be done but may have to wait until they can be properly financed. This includes such items as repaving the parking areas, replacing the fencing, additional storage buildings, etc. Once in a while one of these projects gets priority because it is a "must." It then becomes a part of the operational budget. I feel that the supt. should constantly point out these potential maintenance projects so that the club may be aware that some day these large expenditures will be absolutely necessary.

The procedure at our club for presenting the budget gets under way as soon as our grounds committee has been officially installed by the board of directors. At this time the grounds chairman calls a meeting of the committee and we go over the proposed figures and plans together. If the supt. has gone to the effort of producing a complete and comprehensive budget, now is the time it will show up.

If he hasn't, he has lost a perfect opportunity to exhibit his ability to handle responsibility. After possible revision and then approval, the budget goes on to the finance committee and then to the board of directors to be included as a part of the club's consolidated budget.

After we have prepared and presented the budget, we have still another responsibility in seeing that the budget is carried

out in the annual operation. Here again our planning, record keeping and progress reports are vital to fulfilling our objective. The better we have built our program, the better results will be. By keeping a close tab on the expenditures and future requirements, there is every likelihood that a supt. can stay within 99 per cent of his proposed expense. Only a major and unpredictable emergency should cause a greater variation.

Teacher Debunks Reasons for Neglecting High School Golf

Writing in a recent issue of the *Journal of Health - Physical Education - Recreation*, Patricia Kuhl, a Great Neck, L. I. high school teacher, pointed out some of the reasons why golf is being neglected in high school physical education programs.

Among them are:

Lack of convenient courses;

Equipment is too extensive and too expensive;

The feeling that golf should be taught only by pro instructors.

In debunking these alibis, as she calls them, the writer maintains that schools are taking a negative attitude in respect to available courses. Without investigating, school authorities assume that courses either aren't available or aren't accessible after they are made available, and then let the matter drop. Miss Kuhl suggests that at least practice greens could be installed on school property and that gyms and gym equipment can be put to use in getting pupils started learning golf.

She also advances the idea that an earnest effort to round up second hand clubs would be productive and she sees no reason why athletic association funds can't be used to buy such things as practice balls, canvas cages and similar equipment.

As for professional instruction, Miss Kuhl concedes that very few teachers are qualified to teach golf, but she feels they can stir up enthusiasm for the game, get classes organized and then seek the aid of professionals for instruction purposes. And even if pros aren't available, the writer reasons, classes can still be conducted, not with the idea of making great players out of the students, but to teach them enjoyment of the game.