



# NATIONAL PERFORMANCE REVIEW

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**water**  
NEW ZEALAND



The New Zealand Water & Wastes Association Waiora Aotearoa

## 4 ECONOMIC SUSTAINABILITY

### CASE STUDY: KĀPITI COAST DISTRICT COUNCIL An accounting system that supports engineers

On the Kāpiti Coast, a new realigned accounting system giving an instant snapshot of spending across the district's water asset has started to provide real benefits.

The new approach provides extra layers of categories that means budgets that were once spread across various schemes can be bundled by work and/or asset types. This allows for quick identification of expenditure against the budgets available districtwide, so that overall progress can be monitored and resources targeted when and where they are needed to deliver the annual works programme.

"Instead of having to go through five different pages of reports, I get an instant summary of what the overall spend against any one type of budget is," says Kāpiti's Water and Wastewater Asset Manager, Martyn Cole. "I can balance any overs and unders in individual budgets accurately across the district's expenditure and make sure the overall works programme and budget are on track".

In practice, it provides a comprehensive 'big picture' of the status of finances across all the different schemes in the district.

With the average capital expenditure of NPR being only 69% of that budgeted for, the ability to keep budgets on track is likely to be a priority for a number of NPR participants.

"In a nutshell, I now spend less time co-ordinating budgets and more time on delivering our programmes of work where it matters" Mr Cole says.