

## Developing the accounting tables in pivot

This note aims to guide the enduser for developing the water asset and water flow accounts tables by using the dataset “EEA water accounts\_RBD\_v.2018”. System of Environmental-Economic Accounting for Water guidance document ([UN, 2012](#)) suggests a standard structure to developing the water asset and flow accounts tables. The dataset “EEA water accounts\_RBD\_v.2018” holds necessary data in line with that guidance document for developing the both tables.

## Developing Asset Accounts in pivot

In order to develop the **water asset accounts** in a pivot table, the following steps need to be implemented;

1. Add entityCode, entityName, referenceYear and referenceMonth to FILTERS
2. Add accountingCatrgory to Row labels
3. Add accountingVariable to Row labels
4. Add resourceCode to Column labels
5. Add resourceName to Column labels
6. Add volumeMm3 to Values
7. Select entityCode, referenceYear and referenceMonth of interest from the FILTERs labels

**Important note:** opening and closing stocks of the Asset accounts are not available in the current dataset due to lack of European data on water storage in artificial reservoirs, lakes, groundwater aquifers and snow, ice and glaciers.

## Developing physical water flow accounts (physical use and supply tables) in pivot

Steps for developing **water flow accounts** (physical use and supply tables) in the pivot table;

1. Add entityCode, entityName, referenceYear and referenceMonth to FILTERS labels
2. Add accountingCategory to Row labels
3. Add resourceName to Row labels
4. Add ecoName to Column labels
5. Add volumeMm3 to Values
6. Select entityCode, referenceYear and referenceMonth of interest from the FILTERs labels

**Important note:** the detail of information presented in the dataset for water flow accounts is limited with the European data availability. Water resources (bodies) are defined according to the UN SEEA Water (UN, 2012) while economic units are defined according to [ISIC rev.4](#) and [NACE rev. 2](#). Data for water abstraction and return from **Agriculture, forestry and fishing** is covering only the data on **irrigation** for the time being.

## SHORT GLOSSARY (UN, 2012)

**Abstraction** represents the amount of water removed from any resource, either permanently or temporarily during the accounting period, for final consumption and production activities.

**Artificial reservoirs** are constructed for the storage, regulation and control of water resources

**Evaporation/actual evapotranspiration** is the amount of evaporation and actual evapotranspiration that occurs in the territory of reference during the accounting period.

**Groundwater** comprises water which collects in porous layers of underground formations known as aquifers.

**Inflows** represent the amount of water that flows into water resources during the accounting period.

**Lakes** are generally large bodies of standing water occupying depressions in the Earth's surface

**Outflows** represent the amount of water that flows out of water resources during the accounting period

**Precipitation** consists of the volume of atmospheric wet precipitation (rain, snow, hail, etc.) on the territory of reference during the accounting period before evapotranspiration takes place.

**Returns** represent the total volume of water that is returned from the economy into surface and groundwater during the accounting period.

**Rivers and streams** are bodies of water flowing continuously or periodically in channels

**Snow and ice**, which include seasonal layers of these forms of frozen water on the ground surface; and **glaciers**, which are defined as an accumulation of ice of atmospheric origin, generally moving slowly on land over a long period.

**Soil water** consists of water suspended in the uppermost belt of soil, or in the zone of aeration near the ground surface, that can be discharged into the atmosphere by evapotranspiration.

**Supply of water to other economic units** refers to the amount of water that is supplied by one economic unit to another.

**Use of water received from other economic units** refers to the amount of water that is delivered to an industry, household or the rest of the world by another economic unit.

#### **Reference list:**

Eurostat, 2008. Statistical Classification of Economic Activities in the European Community, Rev. 2 ([https://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?TargetUrl=LST\\_NOM\\_DTL&StrNm=NACE\\_REV2&StrLanguageCode=EN](https://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?TargetUrl=LST_NOM_DTL&StrNm=NACE_REV2&StrLanguageCode=EN))

United Nations, 2012. System of Environmental- Economic Accounting for Water, Department of Economic and Social Affairs Statistics Division, ST/ESA/STAT/SER.F/100, ISBN: 978-92-1-161554-8, New York. ([https://unstats.un.org/unsd/publication/seriesf/Seriesf\\_100e.pdf](https://unstats.un.org/unsd/publication/seriesf/Seriesf_100e.pdf))