

River Basin Management Plans

4th cycle

Water Framework Directive – Electronic reporting data model review

River Basin Management Plan & Programme of Measures – ECONOMIC ANALYSIS

PROPOSAL

Version 2026.02.20

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Purpose and overview

The document revises the **Economic Analysis & Services** classes used in the 3rd cycle of reporting of the Water Framework Directive River Basin Management Plans (Figure 1) and presents a proposal for the electronic reporting in the 4th cycle (Figure 2).

The former questionnaire in the EconomicAnalysis class is removed.

The questionnaire in the CostRecovery and CostRecoveryPerService tables maintains the same simplified Yes/No approach, and requests information only for three collective services (drinking water supply services, irrigation water supply services and wastewater collection and treatment services).

The Service table is removed. Information about volumes, revenues and costs is requested in VolumeRevenueCostPerService table, using the standard structure for statistical data commonly used by Eurostat.

Figure 1. Partial class diagram for Economic Analysis and Water Services (RBMPoM_2022) schema.



Source : https://cdr.eionet.europa.eu/help/WFD/WFD_715_2022/UML%20Data%20specification/WFD2022.EAP

Figure 2. Cost recovery questionnaire and volume, revenue and costs per service – 4th cycle of reporting

CostRecovery	CostRecoveryPerService	VolumeRevenueCostPerService
<p>+ euRBDCode : wiselIdentifier [1]</p> <p><<Adequate Contribution>></p> <p>+ adequateContributionAccount : YesNo [1]</p> <p>+ adequateContributionSectoral : YesNo [1]</p> <p><<Polluter Pays Principle>></p> <p>+ pppAccount : YesNo [1]</p> <p>+ pppERCBased : YesNo [1]</p> <p>+ pppTargetPolluters : YesNo [1]</p> <p><<Incentives>></p> <p>+ incentivesAccount : YesNo [1]</p> <p>+ incentivesEmpiricalInformation : YesNo [1]</p> <p>+ incentivesDifferentiated : YesNo [0..1]</p> <p>+ incentivesWaterScarcityUse : YesNo [1]</p>	<p>+ euRBDCode : wiselIdentifier [1]</p> <p>+ waterService : WFDWaterServiceCodelist value [1]</p> <p><<Cost Recovery Principle Application>></p> <p>+ costRecoveryFull : YesNoNotApplicable [1]</p> <p>+ costRecoveryCorroborated : YesNo [0..1]</p> <p><<Justification>></p> <p>+ nationalMethodologyApplied : YesNo [0..1]</p> <p>+ justificationLessFullRecovery : YesNo [0..1]</p> <p>+ justificationFactor : Text(4000) [0..1]</p> <p>+ justificationSectoralInformation : YesNo [0..1]</p> <p><<Exemption>></p> <p>+ article94Exemption : YesNo [0..1]</p> <p>+ article94Justification : YesNo [0..1]</p>	<p>+ geo : wiselIdentifier [1]</p> <p>+ time : Year [1]</p> <p>+ dimension : VolumeRevenueCostCodelist value [1]</p> <p>+ obs_value : NonNegativeValue [1]</p> <p>+ obs_unit : UnitOfMeasureCodeList [1]</p> <p>+ obs_status : ObservationStatusCode [0..1]</p> <p>+ obs_comment : Text(4000) [0..1]</p>

Cost recovery – 4th cycle of reporting

The former questionnaire in the EconomicAnalysis class is removed.

The questionnaire in the CostRecovery and CostRecoveryPerService tables (Figure 3, Figure 4) maintains the same simplified Yes/No approach, and requests information only for three collective services (drinking water supply services, irrigation water supply services and wastewater collection and treatment services).

Table 1 lists the content of the questionnaire.

Table 1. Questionnaire about CostRecovery and CostRecoveryPerService – 4th cycle of reporting.

Table	Column	Value / Question
CostRecovery	euRBDCode	Identifier of the River Basin District
	adequateContributionAccount	Is there an account of adequate contribution to service costs?
	adequateContributionSectoral	Is such an account based on sectoral cost recovery rates?
	pppAccount	Is there an account of the application of the Polluter Pays Principle (PPP)?
	pppERCBased	Is the account based on estimates of Environmental & Resource Costs (ERC)?
	pppTargetPolluters	Does the account describe how charges target relevant polluters?
	incentivesAccount	Is there an account of adequate incentives of the pricing instruments?
	incentivesEmpiricalInformation	Is the account based on empirical information on tariff schemes?
	incentivesDifferentiated	If incentivesEmpiricalInformation = 'Yes', is the information differentiated over sectors or services?
	incentivesWaterScarcityUse	Is there information on economic instruments used for water scarcity?
CostRecoveryPerService	euRBDCode	Identifier of the River Basin District
	waterService	Information is requested for each to the following services: 'Irrigation water service', 'Drinking water service', 'Sewerage service'
	costRecoveryFull	Does the RBMP report whether cost recovery is (nearly) full? Note: the option 'NotApplicable' is only valid for waterService = 'Irrigation water service', if that specific service does not exist in the River Basin District.
	costRecoveryCorroborated	Is the extent of cost recovery corroborated with rate calculations?
	nationalMethodologyApplied	Is there a national methodology applied in these calculations?
	justificationCostRecovery	If costRecoveryFull = 'No', is there a justification based on mitigation factors (Art 9(1))?
	justificationFactor	If justificationCostRecovery = 'Yes', report the mitigation factors.
	justificationSectoralInfo	If justificationCostRecovery = 'Yes', does this justification use sectoral information?
	article94Exemption	Does the RBMP mention the 'established practices' exemption (Art 9(4))?
	article94Justification	If article94Exemption = 'Yes', is there a justification for this exemption?

Figure 3. CostRecovery – 4th cycle of reporting.

CostRecovery
+ euRBDCode : wiselidentifier [1]
<<Adequate Contribution>>
+ adequateContributionAccount : YesNo [1]
+ adequateContributionSectoral : YesNo [1]
<<Polluter Pays Principle>>
+ pppAccount : YesNo [1]
+ pppERCBased : YesNo [1]
+ pppTargetPolluters : YesNo [1]
<<Incentives>>
+ incentivesAccount : YesNo [1]
+ incentivesEmpiricalInformation : YesNo [1]
+ incentivesDifferentiated : YesNo [0..1]
+ incentivesWaterScarcityUse : YesNo [1]

Figure 4. CostRecoveryPerService – 4th cycle of reporting.

CostRecoveryPerService
+ euRBDCode : wiselidentifier [1]
+ waterService : WFDWaterServiceCodelist value [1]
<<Cost Recovery Principle Application>>
+ costRecoveryFull : YesNoNotApplicable [1]
+ costRecoveryCorroborated : YesNo [0..1]
<<Justification>>
+ nationalMethodologyApplied : YesNo [0..1]
+ justificationLessFullRecovery : YesNo [0..1]
+ justificationFactor : Text(4000) [0..1]
+ justificationSectoralInformation : YesNo [0..1]
<<Exemption>>
+ article94Exemption : YesNo [0..1]
+ article94Justification : YesNo [0..1]

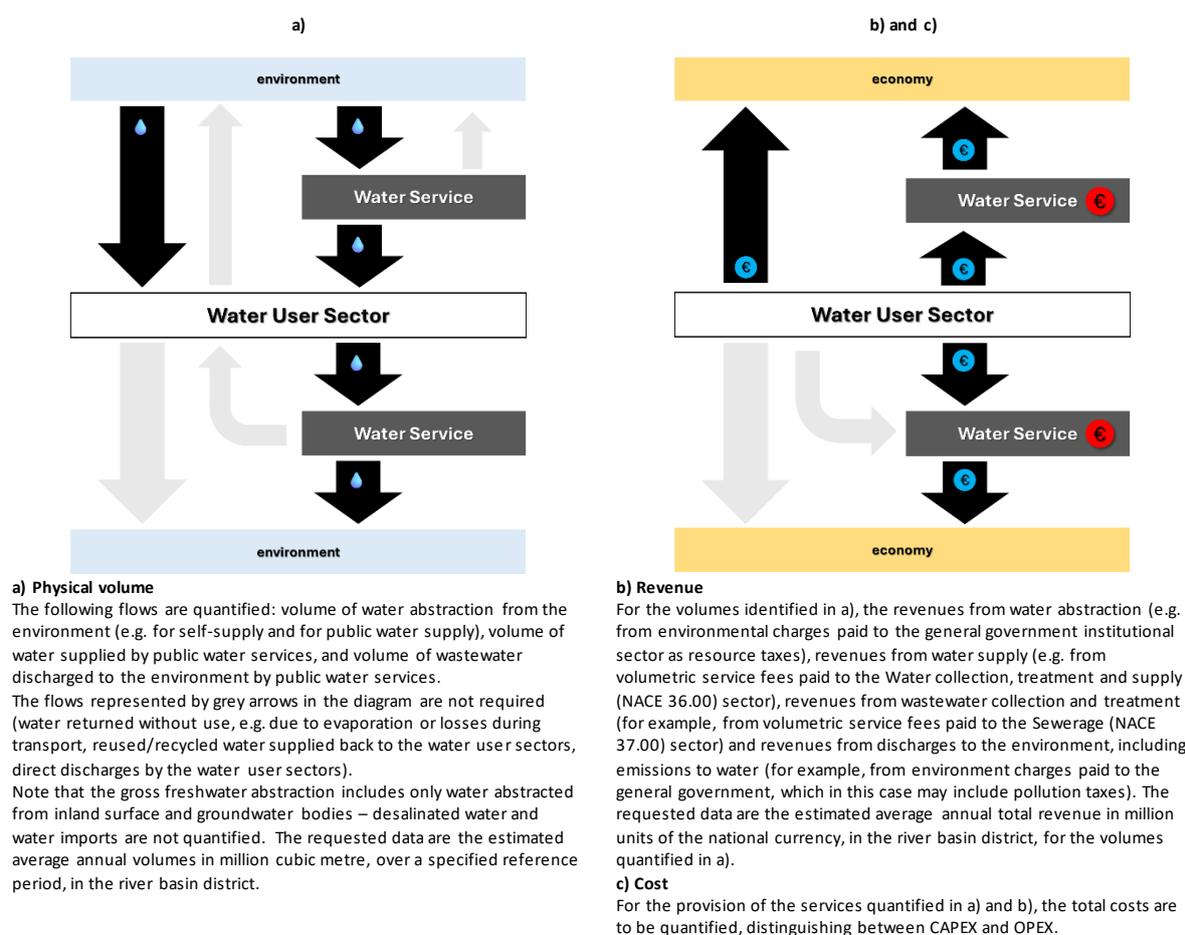
Water services data – 4th cycle of reporting

The data structure was simplified to a core set of quantitative data – for a limited number of water services and water user sectors. The purpose is to obtain a consistent overview across Europe, at river basin district level.

Information is requested:

- about the physical volumes of water, the revenues and the costs (Figure 5),
- for three **water user sectors** – agriculture, industry and households (Table 2),
- and for three **water services** – public drinking water supply services, public irrigation water supply services and sewerage services.

Figure 5. Overview diagram for the requested data on volumes, revenues and costs – 4th cycle of reporting.



The requested data on **water volumes** is detailed in Figure 6. The relevant concepts are aligned with the OECD/Eurostat Joint Questionnaire on Inland Waters and Eurostat Regional Water Questionnaire and defined in Table 4.

Figure 6. Conceptual diagram for the requested data on volumes – 4th cycle of reporting.

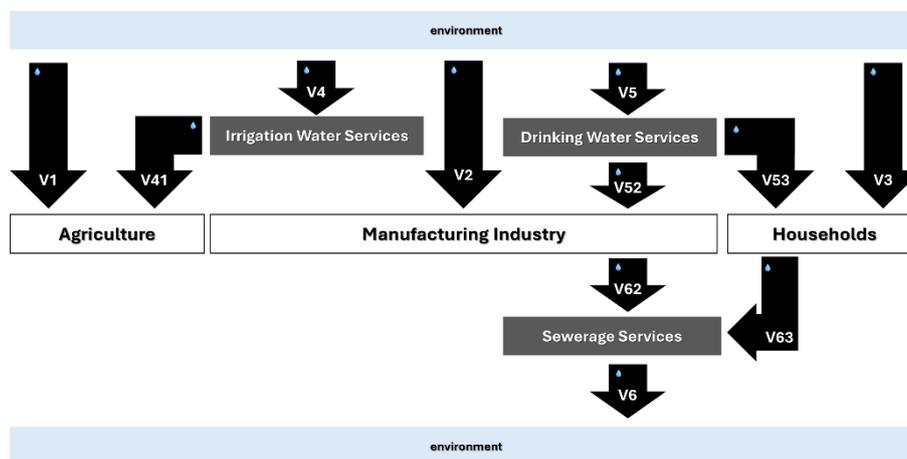


Table 2. Concepts and definitions applicable to water user sectors – 4th cycle of reporting.

Water user sector	Definition	Notes
AGRICULTURE	Includes: NACE 01 – Crop and animal production, hunting and related service activities Excludes: NACE 02 – Forestry and logging NACE 03 – Fishing and aquaculture	
MANUFACTURING INDUSTRY	Includes: NACE 10-33 – Manufacturing industry. (NACE Section C) Excludes: NACE 05-09 – Mining and quarrying NACE 35 – Electricity, gas, steam and air conditioning supply NACE 36 – Water collection, treatment and supply NACE 37 – Sewerage NACE 38 – Waste collection, recovery and disposal activities waste management and remediation activities. NACE 39 – Remediation activities and other waste management service activities NACE 41-43 – Construction	By definition, the volume of water abstraction by the MANUFACTURING INDUSTRY (NACE 10-33) sector for self-supply, excludes water abstraction by NACE 36 entities. For the 4 th cycle of electronic reporting under the WFD, the volume of water use by the MANUFACTURING INDUSTRY sector refers only to drinking water provided via public water supply (V52).
HOUSEHOLDS	Aligned with the <i>OECD/Eurostat Joint Questionnaire on Inland Waters</i> , the term "Households" refers to the resident population as final users of supplied water and generators of domestic wastewater. Households are consumption units, not economic production units, hence there is no applicable NACE code.	

Table 3. Concepts and definitions applicable to water services – 4th cycle of reporting.

Water service	Definition	Notes
DRINKING WATER SERVICE	Water supplied by economic units engaged in collection, purification and distribution of water, i.e. under NACE Code 36.00 (Water collection, treatment and supply). The term "public" means publicly accessible service – provided either by public or private operators – not "public sector". The term "Public water supply" is equivalent to collective water supply.	For the purposes of the 4 th cycle of electronic reporting, note the restriction to "drinking water supply". Synonyms: - PUBLIC DRINKING WATER SUPPLY - COLECTIVE DRINKING WATER SUPPLY
IRRIGATION WATER SERVICE	Same as above.	For the purposes of the 4 th cycle of electronic reporting, note the restriction to "irrigation water supply". Synonyms: - PUBLIC IRRIGATION WATER SUPPLY - COLECTIVE IRRIGATION WATER SUPPLY
SEWERAGE SERVICE	Wastewater collection, treatment and discharge services provided by economic units under NACE Code 37.00 (Sewerage). Operation of sewer systems or sewage treatment facilities; collecting and transporting of human or industrial wastewater from one or several users, as well as rain water by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles etc.); emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage; and treating wastewater (physical, chemical and biological processes like dilution, screening, filtering, sedimentation, etc.).	For the purposes of the 4 th cycle of electronic reporting, note the restriction to the treatment of urban wastewater. Synonyms: - SANITARY SERVICE - COLLECTION, TREATMENT AND DISCHARGE OF URBAN WASTE WATER

All the information is requested at river basin district level and must refer to the same reference year, preferably close to the programming period.

The following generic guidelines apply to the reporting of volumes:

- Volumes related to **water abstraction** (V1, V2, V3, V4, V5 in Figure 6) are reported based on the location of the point of abstraction. Only abstractions from freshwater surface water bodies (rivers and lakes, including reservoirs) and groundwater bodies are considered.
- Volumes related to **water use** (V41, V52, V53 in Figure 6) are reported based on the location of the point of use/consumption. In other words, the volumes refer to water used in the river basin district.
- Volumes related to **water returns** (V6 in Figure 6) are reported based on the location of the point of wastewater discharge. This includes discharges to also to transitional and coastal water bodies located in the river basin district.

Given the guidelines above, and the fact that the data is requested at river basin district level (RBD), the following corollaries apply:

- The balance condition $V4 \approx V41$ is not expected to hold, due to losses during transport and water returned without use (which result in $V4 > V41$) or due to transfers between river basin districts (which may result in $V41 > V4$).
- The balance condition $V5 \approx V52 + V53$ is not expected to hold, again due losses and transfers between river basin districts, including the cases where the user/consumer is outside the river basin district where the water is abstracted.
- Note that V62 and V63 refer to the volume of wastewater collected and treated by the sanitary services, and not to the amount of wastewater generated by the manufacturing industry and household sectors. Note also that the condition $V62 + V63 \approx V6$ is expected to hold, because V62 and V63 represent a partial apportionment of V6, i.e. of the total volume of treated effluents discharged in the river basin district. The equality $V62 + V63 \approx V6$ is not expected to hold (it would only hold if the contribution both of urban run-off and wastewater from other water user sectors were negligible).
- Finally, the condition $V52 + V53 \approx V62 + V63$ is not expected to hold if the discharges include a significant amount of wastewater collected from users located outside the basin.

Table 4. Concepts and definitions for requested data on volumes – 4th cycle of reporting.

Diagram	Concept	Relevant concepts *	Notes
V1 V2 V3	Water abstraction - for self-supply	"Self-supply" refers to the abstraction of water directly by the user for their own final use, rather than obtaining water from a public water supplier or another intermediary. Self-supply occurs when an entity (e.g., a farm, industrial facility, household, or institution) withdraws water from the environment – such as from a well, borehole, river, lake, or spring – to meet its own operational or domestic needs. It is reported separately from "public water supply" and "other supply" in the OECD/Eurostat Joint Questionnaire.	The volumes are reported in the river basin district where the point of abstraction is located.
V4	Water abstraction - for other water supply - irrigation water	Volume of water abstracted for the purpose of collective irrigation water supply. Note that the balance condition $V4 \approx V41$ is not expected to hold, due to losses during transport and water returned without use (which result in $V4 > V41$) or due to transfers between river basin districts (which may result in $V41 > V4$).	The volumes are reported in the river basin district where the point of abstraction is located.
V41	Water use - from other water supply - irrigation water	To maintain the alignment with the OECD/Eurostat Joint Questionnaire, the term "other water supply – irrigation water" refers to the portion of water supplied to agriculture that is not counted under either "self-supply" or "public water supply". This includes all irrigation system operations that are not individual (on-farm) irrigation systems, and may also include some water originating from self-supply that is subsequently distributed to other users. See Table 2 for the definition of the water user sector Agriculture.	The volumes are reported in the river basin district where the point of use/consumption is located.
V5	Water abstraction - for public water supply - drinking water	Volume of water abstracted for the purpose of collective drinking water supply. Note that the balance condition $V5 \approx V52 + V53$ is not expected to hold, again due to losses and transfers, including cases where the user/consumer is outside the river basin district where the water is abstracted.	The volumes are reported in the river basin district where the point of abstraction is located.
V52 V53	Water use - from public water supply - drinking water	Water supplied by economic units engaged in collection, purification and distribution of water. The term "public" means publicly accessible service – provided either by public or private operators – not "public sector". The term "Public water supply" is equivalent to collective water supply. See Table 2 for the definition of the water user sectors: Manufacturing Industry for V52, and Households from V53. Excludes: - Non-drinking water (i.e. unsafe for human consumption) - Treatment of wastewater done solely to prevent pollution - Operation of systems for agricultural irrigation (e.g., irrigation canals) – this fall under "Other supply" in the OECD/Eurostat Joint Questionnaire and under "Other water supply – irrigation water" in the 4 th cycle of electronic reporting under the WFD. - Deliveries of water from one public supplier to another (to avoid double counting).	Note that the desalination of marine water to produce water as the principal product is included in the Public Water Supply definition and reporting under the OECD/Eurostat Joint Questionnaire (see ABS_PWS). However, for the 4 th cycle of electronic reporting under the WFD, the volumes reported for 'Water use - from public water supply - drinking water' (see V52 and V53) do not include desalinated water.
V6	Water returns - Discharge of treated effluents	The volume of wastewater that has undergone a treatment process in a urban wastewater treatment plant (UWWTP) and is subsequently released back into the environment—typically into rivers, lakes, transitional waters, coastal waters, or infiltrated into the soil or groundwater. This return flow is measured <i>after</i> the application of the highest treatment level that the wastewater receives. Note the restriction to urban wastewater, defined as the mix of domestic wastewater, urban run-off, and non-domestic wastewater collected in sewerage networks and conveyed to treatment plants. It includes wastewater from households and services, stormwater entering combined sewers, and wastewater from other urban sources discharged into the public sewer system.	The volumes are reported in the river basin district where the point of discharge is located.
V62 V63	Sewerage - Collection and treatment of waste water	See Table 2 for the definition of the water user sector Manufacturing Industry (for V62) and Households (for V63). The following definitions from the OECD/Eurostat Joint Questionnaire are relevant for the correct apportionment of the volume reported under V6. "Treatment in WWTPs – Total inflow" (TRT_URB_IF), "Generation of Wastewater – Manufacturing industry " (GEN_MAN), "Generation of Wastewater – Private Households" GEN_HH. Total inflow refers to the total volume of wastewater entering wastewater treatment plants (WWTPs). This includes all wastewater collected and conveyed to the plant before any treatment is applied. - It covers inflows to urban wastewater treatment plants (UWWTPs) as well as other WWTPs. - It also includes wastewater transported periodically by trucks from independent storage tanks to UWWTPs. - Inflow volume is reported prior to determining the treatment level (primary, secondary, or tertiary).	The volumes are reported as an apportionment of the volume of treated effluents discharged in the river basin district.

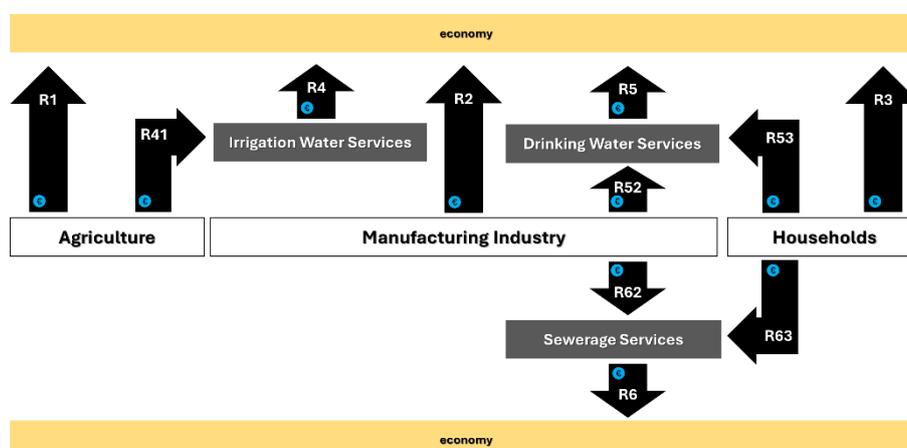
* Adapted from: Eurostat & OECD. (2024). *Data Collection Manual for the OECD/Eurostat Joint Questionnaire on Inland Waters and Eurostat Regional Water Questionnaire (Version 5)*. Eurostat.

The requested data on **revenues** is detailed in Figure 7. The information must refer to the same year and to the same totals reported for the volumes of water.

The following generic guidelines apply to the reporting of revenues:

- **Water abstraction** revenues (R1, R2, R3, R4, R5 in Figure 7) must include all environmental/resource taxes and administrative fees paid (directly or indirectly) to the general government.
- **Water supply** revenues (R41, R52, R53 in Figure 7) represent the gross revenue of the irrigation water service providers and the drinking water service providers from fees charged to the end-user sector (agriculture, manufacturing industry and households). The gross revenue must include the base service fee plus any environmental or resource costs incurred during abstraction that are passed through to the consumer to ensure an adequate contribution from that sector.
- **Wastewater discharges** revenues (R6 in Figure 7) must include all environmental taxes and pollution levies paid directly or indirectly to the government for the emission of pollutants back into the environment.
- **Sewerage services** revenues (R62 and R63 in Figure 7) represent gross revenue for wastewater collection and treatment services. The revenue must include the service fees charged to users plus any internalised environmental charges related to the final discharge that are passed on to the households or industrial users.

Figure 7. Conceptual diagram for the requested data on revenues – 4th cycle of reporting.



Regarding the **costs**, the data is again requested for the same year for which volumes and revenues are reported. The total costs, OPEX and CAPEX should be reported for each of the three services in Figure 7, as well as the estimated global cost recovery rate.

The following generic guidelines apply to the reporting of costs:

- Grant-financed assets should be included in capital expenditure (CAPEX) estimates for the water service that acquires and owns the asset, and regardless of the source of funding ⁽¹⁾.
- Environmental taxes should be included in the current expenditure (OPEX) estimates for the water services ⁽²⁾.

¹ According to Eurostat's methodological frameworks, specifically the Environmental Protection Expenditure Accounts (EPEA) and the European System of Accounts (ESA 2010), grant-financed assets should be included in capital expenditure (CAPEX) estimates for the sector that acquires and owns the asset. In Eurostat statistics, CAPEX is primarily measured as Gross Fixed Capital Formation (GFCF). GFCF consists of resident producers' acquisitions, less disposals, of fixed assets during a given period. The recording of an asset's acquisition in GFCF is based on the change of ownership and the total value of the asset at the time of purchase. It does not depend on whether the purchase was funded through internal cash flow, loans, or external grants.

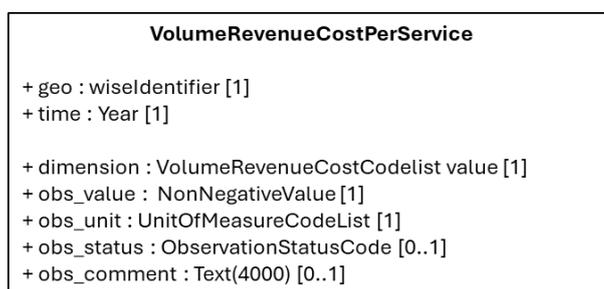
² Current expenditure includes intermediate consumption (goods and services used in production), compensation of employees, and other taxes on production. Taxes such as those on water abstraction or pollution discharges are considered "taxes on production" because they are unrequited payments to the government linked to the ongoing activity of the utility.

Figure 8 presents the standardised structure for the reporting of volumes, revenues and costs per water service. Volumes must be reported in million cubic metre, revenues and costs must be reported in million units of national currency (except for the cost recover rate, which is reported as a percentage).

The dimension codes for the reporting of costs per water service are presented in Table 5.

The dimension codes for the reporting of volumes and revenues are presented in Table 6.

Figure 8. Reporting of volume, revenue and costs per water service – 4th cycle of reporting.



See also the diagram in footnote 3.

Table 5. Dimension codes for the reporting of costs per water service – 4th cycle of reporting

Dimension	Description
CST_IRR_TOT	Irrigation water services - Total cost
CST_IRR_CAP	Irrigation water services - Capital expenditure
CST_IRR_OPE	Irrigation water services - Operational expenditure
CST_IRR_CRR	Irrigation water services - Cost recovery rate
CST_DRI_TOT	Drinking water services - Total cost
CST_DRI_CAP	Drinking water services - Capital expenditure
CST_DRI_OPE	Drinking water services - Operational expenditure
CST_DRI_CRR	Drinking water services - Cost recovery rate
CST_WWT_TOT	Sewerage Services - Total cost
CST_WWT_CAP	Sewerage Services - Capital expenditure
CST_WWT_OPE	Sewerage Services - Operational expenditure
CST_WWT_CRR	Sewerage Services - Cost recovery rate

³ Figure 8 presents a structure for the ServiceVolumeRevenueCost table where the column names reflect the SDMX designations (geo, time, dimension, obs_value, obs_unit, obs_status, obs_comment) typically used by Eurostat. The diagram below is merely illustrative: for data reporters involved in the EIONET WISE SoE dataflows, it shows that there is a one-to-one equivalence with the column names used in many of the EIONET dataflows (which reflect the OGC Observations and Measurements conceptual model).

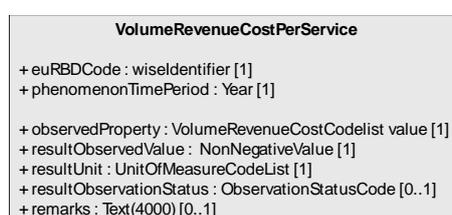


Table 6. Dimension codes for the reporting of volumes and revenues – 4th cycle of reporting

Diagram**	Dimension	Description	From	To
V1	VOL_ABS_SS_AGR_IR	Volume – Water abstraction – self–supply for the agriculture sector	Environment (inland waters)	Agriculture (NACE 01)
V2	VOL_ABS_SS_IND_C	Volume – Water abstraction – for self–supply for the manufacturing industry sector	Environment (inland waters)	Manufacturing industry (NACE 10-33)
V3	VOL_ABS_SS_HH	Volume – Water abstraction – for self–supply for households	Environment (inland waters)	Households
V4	VOL_ABS_OS_AGR_IR	Volume – Water abstraction – for other water supply of irrigation water	Environment (inland waters)	Water collection, treatment and supply (NACE 36)
V5	VOL_ABS_PWS_DRI	Volume – Water abstraction – for public water supply of drinking water	Environment (inland waters)	Water collection, treatment and supply (NACE 36)
V41	VOL_USE_OS_AGR_IR	Volume – Water use – for other water supply of irrigation water	Water collection, treatment and supply (NACE 36)	Agriculture (NACE 01)
V52	VOL_USE_PWS_DRI_IND_C	Volume – Water use – from public water supply of drinking water to the manufacturing industry sector	Water collection, treatment and supply (NACE 36)	Manufacturing industry (NACE 10-33)
V53	VOL_USE_PWS_DRI_HH	Volume – Water use – from public water supply of drinking water to households	Water collection, treatment and supply (NACE 36)	Households
V62	VOL_WWT_IND_C	Volume – Sewerage – Collection and treatment of waste water from the manufacturing industry	Manufacturing industry (NACE 10-33)	Sewerage (NACE 37)
V63	VOL_WWT_HH	Volume – Sewerage – Collection and treatment of waste water from households	Households	Sewerage (NACE 37)
V6	VOL_DIS_TWW	Volume – Water returns – Discharge of treated effluents	Sewerage (NACE 37)	Environment
R1	REV_ABS_SS_AGR_IR	Revenue – Water abstraction – from self–supply for the agriculture sector	Agriculture (NACE 01)	General government*
R2	REV_ABS_SS_IND_C	Revenue – Water abstraction – from self–supply for the manufacturing industry sector	Manufacturing industry (NACE 10-33)	General government*
R3	REV_ABS_SS_HH	Revenue – Water abstraction – from self–supply for households	Households	General government*
R4	REV_ABS_OS_AGR_IR	Revenue – Water abstraction – from other water supply of irrigation water	Water collection, treatment and supply (NACE 36)	General government*
R5	REV_ABS_PWS_DRI	Revenue – Water abstraction – from public water supply of drinking water	Water collection, treatment and supply (NACE 36)	General government*
R41	REV_USE_OS_AGR_IR	Revenue – Water use – from other water supply of irrigation water	Agriculture (NACE 01)	Water collection, treatment and supply (NACE 36)
R52	REV_USE_PWS_DRI_IND_C	Revenue – Water use – from public water supply of drinking water to the manufacturing industry sector	Manufacturing industry (NACE 10-33)	Water collection, treatment and supply (NACE 36)
R53	REV_USE_PWS_DRI_HH	Revenue – Water use – from public water supply of drinking water to households	Households	Water collection, treatment and supply (NACE 36)
R62	REV_WWT_IND_C	Revenue – Sewerage – from collection and treatment of waste water from the manufacturing industry sector	Manufacturing industry (NACE 10-33)	Sewerage (NACE 37)
R63	REV_WWT_HH	Revenue – Sewerage – from collection and treatment of waste water from households	Households	Sewerage (NACE 37)
R6	REV_DIS_TWW	Revenue – Water returns – from discharge of treated effluents	Sewerage (NACE 37)	General government*

* Includes both direct and indirect payments to the general government institutional sector. May also include payments to private sector owners.

** Codes used in the diagrams of Figure 6 and Figure 7.

Ancillary data sources

Information about annual volumes is reported voluntarily by MS under the OECD/Eurostat Joint Questionnaire on Inland Waters and Eurostat Regional Water Questionnaire ^(4,5).

Although the questionnaires have a much higher level of detail than required for the 4th cycle of electronic reporting, it is important that MS provide consistent data, that may allow more detailed analysis to be performed if necessary.

Table 7 provides an overview of some of the OECD/Eurostat Joint Questionnaire tables and dimensions that are directly related to the data requested for the WFD 4th cycle of reporting.

Table 7. Overview of relevant tables and dimensions in the OECD/Eurostat Joint Questionnaire.

TABLE 2: Annual freshwater abstraction by source (dimension 1) and by sector (dimension 2)

Dimension 1	Dimension 2	Description
FSW	ABST	1. Fresh surface water total gross abstraction (NACE 01-99)
FSW	ABS_PWS	by Public water supply
FSW	ABS_AGR	by Agriculture, forestry, fishing (NACE 01-03)
FSW	ABS_AGR_IR	of which for irrigation
FSW	ABS_IND	by Manufacturing industry (NACE 10-33)
FSW	ABS_HH	by Private households
FGW	ABST	2. Fresh groundwater total gross abstraction (NACE 01-99)
FGW	ABS_PWS	by Public water supply
FGW	ABS_AGR	by Agriculture, forestry, fishing (NACE 01-03)
FGW	ABS_AGR_IR	of which for irrigation
FGW	ABS_IND	by Manufacturing industry (NACE 10-33)
FGW	ABS_HH	by Private households

TABLE 4: Water use by supply category (dimension 1) and by sector (dimension 2)

Dimension 1	Dimension 2	Description
PWS	TOTAL_HH	1. Public water supply - TOTAL (NACE 01-99)
PWS	A	Agriculture, forestry, fishing (NACE 01-03)
PWS	C	- Manufacturing industry (NACE 10-33)
PWS	EP_HH	Private households
SOWS	TOTAL_HH	2. Self and other water supply - TOTAL (NACE 01-99)
SOWS	A	Agriculture, forestry, fishing (NACE 01-03)
SOWS	C	- Manufacturing industry (NACE 10-33)
SOWS	EP_HH	Private households

TABLE 8: Generation, treatment and discharges of wastewater: volumes (dimension 1)

Dimension 1	Dimension 2	Description
VOL_WW	GEN_PS	GENERATION OF WASTEWATER - POINT SOURCES - Total (NACE 01-99)
VOL_WW	GEN_AGR	Agriculture, forestry, fishing (NACE 01-03)
VOL_WW	GEN_IND	Industry - total (NACE 05-43)
VOL_WW	GEN_MAN	- Manufacturing industry (NACE 10-33)
VOL_WW	GEN_DOM	Domestic sources - total
VOL_WW	GEN_HH	- Private households
VOL_WW	GEN_URB	Urban wastewater - total generated
VOL_WW	TRT_URB_IF	- Treatment in WWTPs - total inflow
VOL_WW	GEN_IND_XURB	Industrial wastewater (not part of Urban WW) - total generated
VOL_WW	DIS_IND_IW	- Discharges to Inland waters - Total
VOL_WW	DIS_IND_IW_AT	of which: Discharges to inland waters after treatment
VOL_WW	DIS_IND_IW_NT	of which: Discharges to inland waters without treatment
VOL_WW	DIS	Total discharges of WWTP's (urban and other) - after treatment

⁴ See https://ec.europa.eu/eurostat/cache/metadata/en/env_nwat_esms.htm

⁵ See https://ec.europa.eu/eurostat/cache/metadata/en/env_rwat_esms.htm

