



WATER: ACCOUNTING FOR SHARED PRIORITIES

SUMMARY

With the last phase of negotiations for the United Nations Sustainable Development Goals (SDGs) in sight, the question of implementation is now looming. At Measure What Matters (1), we believe that for the SDGs to be transformative they need to be relevant to, and managed by, multiple stakeholders beyond the UN system. As such, the targets and indicators attached to each Goal need to be practicable at different levels of decision making – community, corporate and national. However, our hypothesis is that common reporting frameworks currently are misaligned and data is becoming increasingly fragmented. If we fail to consider the linkages between current and proposed reporting frameworks then there is every risk that the SDGs will be confusing or worse – irrelevant.

From September 2014 the SDG negotiations will move from the macro goal topics to focus on their associated **targets and indicators**. This provides us with an opportunity to focus on the question of **how to ensure alignment between different frameworks?**

To aid the process of alignment, Measure What Matters is producing a set of discussion papers focused on the question of alignment. This paper focuses on **water**. Here we ask: How is water sustainability being measured by businesses, communities, governments and international institutions? To what extent do these measurement frameworks align? How might these different frameworks be aligned or compared?

- We find that there is a myriad of different frameworks and measurements in use at all levels, many bespoke and disparate, with little rationale or guidance as to which framework is most appropriate at different levels of decision making.
- We find minimal alignment across the 12 key areas of water reporting frameworks (corporate, national and global) and diverse interpretations of 'success' in each of those key areas.
- We see very limited temporal and spatial data collection that would allow effective decision making at different scales.

While the requirements of different stakeholders necessarily differ, in this paper we argue that there needs to be a greater overlap between different indicator sets and performance measures so that **all stakeholders and governments can better manage their shared assets, risks, opportunities and responsibilities**. We make three recommendations on this basis (p.5).

Above all this paper aims to prompt discussion. As part of our [online consultation](http://www.greeneconomy.dialogue-app.com) we ask you to consider the following questions (www.greeneconomy.dialogue-app.com):

1. **Do you agree with the need to align water reporting** at different levels of decision making (i.e. corporate, national and global)?
2. **How** might the SDG on water be **framed and measured** to enable the greatest changes towards more cohesive corporate and national reporting on measuring water performance, and thus accelerate progress?
3. What **practical recommendations** do you have for bringing about greater alignment (at all three levels) between corporate, national and global reporting on water performance measurements?

INTRODUCTION

Managing water systems across borders, ecosystems and stakeholders cannot be the job of a single organisation or department. Rather, it is a complex web of shared responsibility. For example, a big agricultural **company**, aware of its dependency on an increasingly unpredictable river, might reduce their water use through new irrigation techniques, but if the water basin remains poorly managed the company’s risks will not be diminished. A **nation** may grant water extraction concessions to new industries in order to increase economic growth, which might in turn reduce the availability and/or quality of water to its citizens, thereby undermining development. **Nation states sharing the same river** depend on each other to take shared responsibility for maintaining water quality both upstream and downstream.

As the impacts of climate change and growing populations put further stresses on our ecosystems and the communities that they support, the inter-reliance across different stakeholder groups in measuring our water systems – and understanding the risk that water use places on these systems – is now more urgent than ever.

At the business scale, companies are under increasing pressure from investors to demonstrate that they have considered water-related **risks**, both **within their operations and into their supply chains**. Governments too are looking for more advanced systems of risk analysis and management as water systems come under increasing pressure.

Measuring and monitoring frameworks are also critical for **communities** in order that they can hold more powerful actors to account. Disputes between corporate and community actors with respect to the cause and effect of changes in water stocks have become all too common in many parts of the world. Ensuring that any information collected and provided is **accurate**, and is **aligned with an understanding of sustainable water management shared by all stakeholders**, is critical for ensuring that those responsible for changes are held to account.

i. **How is water being measured at different levels?**

There are several different frameworks and tools in common use for managing, monitoring and reporting water-related issues (Table 1). At the international level, common frameworks include the Millennium Development Goals (Goal 7 on water), a likely focus on water in the Sustainable Development Goals (SDGs) and the increasingly influential planetary boundaries thinking – which includes both consumption and global hydrological cycle.

TABLE 1: Common water frameworks for business, governments and international organisations

Corporate	Governmental	Global (multi-stakeholder)
REPORTING (MIRCO LEVEL) <ul style="list-style-type: none"> • CDP Water Disclosure Framework • Global Reporting Initiative (GRI) • IIRC Integrated Reporting framework 	REPORTING (MACRO LEVEL) <ul style="list-style-type: none"> • FAO 'AQUASTAT' • SEEA-Water • EEA Core Set of Indicators • EUROSTAT Sustainable Development Indicators • BIP Biodiversity Indicators Partnership 	REPORTING <ul style="list-style-type: none"> • SDG indicators (TBD) • MDG indicators Goal 7: Ensure environmental sustainability covers water and sanitation issues
ASSESSING/ MANAGING <ul style="list-style-type: none"> • Alliance for Water Stewardship Standard • CERES Aqua Gauge • WWF Water Risk Filter • Natural Capital Project InVEST toolset • WBCSD Global Water Tool • GEMI Local Water Tool • WFN Water Footprint • WRI Aqueduct 	ASESSING/MANAGING <ul style="list-style-type: none"> • EU Water Framework Directive 	ASSESSING/ MANAGING <ul style="list-style-type: none"> • Planetary boundaries - Freshwater consumption and the global hydrological cycle'

When we look in more detail at the frameworks (Table 2), we find 12 main categories of water indicators and measurement – these are: **water consumption, withdrawals, recycling, sustainable contextual use, access, infrastructure, state of water environment, impacts, compliance, costs, risks and impact on entity**. Of these 12 categories, only 1 area 'impact on environment' is a consistent priority across business, national and emerging international frameworks. Yet, in each case, impact is measured very differently, ranging from the quality of discharged waste water to proximity to key biodiversity sites.

Broadly, we see that **water use / withdrawal** are common measures of performance at different scales, potentially because this data can be collected easily and has a cost implication. By comparison, data relating to **sustainable water use, access, available infrastructure, state of the environment and the state of compliance** are notably absent across different levels (see Annex, Table 3 for more detailed information).

Table 2: Analysis of stakeholder groups and 12 common water reporting measures

	Business only	National only	Business and national	Global
Water consumption	Present	Absent	Absent	Absent
Water withdrawals	Absent	Present	Absent	Present
Recycling	Present	Absent	Absent	Absent
Sustainable Contextual use	Present	Absent	Absent	Absent
Access	Absent	Absent	Absent	Present
Infrastructure	Absent	Absent	Absent	Absent
State of Water Environment	Absent	Present	Absent	Absent
Impacts	Absent	Absent	Present	Present
Compliance	Present	Absent	Absent	Absent
Costs	Absent	Absent	Absent	Absent
Risk	Present	Absent	Absent	Absent
Impact on Entity	Present	Absent	Absent	Absent

At large, governments, businesses and communities are faced with a vast array of reporting or management frameworks that do not intersect with each other or lend easily to systemic analysis of what is happening to shared water systems at different levels.

In addition, our research has revealed the following points:

Many measurement tools, little transparency: While the range of measurement tools for businesses, governments and international organisations offers flexibility, it is also becoming an increasingly confusing space. Data is now fragmented across different sectors and at different scales, and organisations are becoming 'locked-in' to measurement systems, which may not represent to needs of other stakeholders. In addition, many companies have adopted their own bespoke water management tools and systems, which rarely respond to larger ecological or societal demands, and making it difficult to track their methodologies and results.

Reliance on relatively poor core data sources: The WWF Water Risk Filter, the WBCSD Global Water Tool, the WFN Water Footprint and WRI Aqueduct Tools, whilst all providing different indicators and alternative

perspectives, all rely on data (to varying degrees) provided by the FAO AQUASTATⁱⁱ database, as do proposed SDG indicators outlined by the UN SDSN. Whilst this shared reliance on one of the most widely comprehensive international water datasets could be seen as a form of harmonisation, AQUASTAT has widely recognised limitations including a slow update schedule, and a lack of adequate temporal and spatial resolution.

Reaching down the supply chain: While companies understand that there are water-related risks, and opportunities, occurring along their supply chains they struggle to quantify the size or nature of these. Few policies tackle supply chain risks in more detail. Smaller businesses lower down the supply chain find it difficult to collect appropriate information (for example, although the AWS Standard is comprehensive in scope, a small business is unlikely to be able to compile even the 'Core' level of information specified and it is thus unsuitable for small business use).

ii) Multiple calls for alignment

There are encouraging signs that recent activity is leading to increased alignment about the way in which water management should be conceptualised and reported. There are calls from investors and business leaders, such as within the remit of the **CEO Water Mandate/UN Global Compact** for businesses to account for and clearly communicate current and future environmental risks via tools such as the CDP Water Survey. Coca-Cola reportsⁱⁱⁱ, "water stress has many faces and should not be defined solely as physical availability. The risks to any particular location are a function of a number of factors including physical availability, water quality, infrastructure existence/pressure, pricing, drought, competing use, increasing demand, climate change, policy, public sector management capacity, regulatory limits and social acceptance."

The most recent addition to assessment of water management, the **AWS International Water Stewardship Standard**, is the most comprehensive framework. It also includes concordances with other frameworks such as GRI and CDP which should facilitate the standardisation of information provision.

At the international level, it is encouraging to note that the scope of water-related issues within the suggested SDG frameworks has significantly increased in comparison with the MDGs. However, although there is relatively wide coverage of aspects when all proposals are combined, individual SDG proposals are still not fully aligned when it comes to candidates for targets and indicators.

The UN SDSN's proposed framework also makes explicit links between international sustainable development and corporate governance and reporting activities. Furthermore, the explicit consideration of water-related costs within national standards such as the SEEA-Water also increases potential overlap with business water reporting where costs are considered both within the CDP and AWS frameworks, and could potentially be used as a model for formalised and systematic business-level water *accounting*.

Across all levels, we see that better, more finely spatially and temporally resolved data is necessary for decision making at all scales. Unless all stakeholders are working in the same direction this data will be inefficient and expensive to collect, aggregate and analyse. Therefore, we require a shared understanding on a core set of key measures that are at a sufficient resolution to allow results to be contextualised within a local natural and socio-economic environment, but can also be aggregated for macro-level analysis. This then needs to be supported by investment in this data so that it is publically available, up to date, and of good quality. Additionally, continued research and development of environmental accounting systems and new measurement technologies will be key to develop new and improved data, and to facilitate applications of this data across different scales. If all levels can focus on the core components of water sustainability and work together to invest in, and develop, better shared datasets this will be of benefit to all – especially in the context of climate change.

With the impetus for alignment now underway we suggest the following recommendations for action:

1. **That the international community establish a platform for the shared measurement of the SDGs at corporate, community and national levels.** Specifically, the vague language of Focus

Area 15 'Means for Implementation' to 'engage all stakeholders in the implementation of the SDGs through effective, innovative and accountable partnerships' needs to be clarified. The international system, in partnership with business, local authorities and national government, needs describe and coordinate specific mechanisms and partnerships for the implementation of measurements between different scales of activity.

2. **That corporate reporting and management frameworks help businesses collect and deliver locally (i.e. including supply chain) and temporal specific information on water abstraction/consumption and discharge. They should also help companies collect data on accessibility, infrastructure, and sustainability.** In the case of water abstraction/consumption and discharge, companies collect this information at the operational site-level, but it is less common for companies to understand or collect information from their supply chains. If investment could be devoted to collecting the same information in tier-one/tier two suppliers (especially local) this could lead to rich understanding of the local water conditions and context for use at different scales. It would also lead to invaluable information on risk vulnerabilities to business itself, and the potential integration of this information into business-level water accounting.
3. **That governments (including their statistical offices) support businesses by referencing or further enhancing existing standards which ensure that corporate data is useful at a non-business scale and can be aggregated across sectors. Local authorities can also support data collection processes (e.g. within households) with the help of civil society to assess the status of local water resources (e.g. aquifers/freshwater supplies)**

KEY CONSULTATION QUESTIONS

1. **Do you agree with the need to align water reporting at different levels of decision making (i.e. corporate, national and global)? Please explain your answer highlighting the opportunities and/or challenges of such alignment.**
2. **How might the SDG on water be framed and measured to enable the greatest changes towards more cohesive corporate and national reporting on measuring water performance, and thus accelerate progress?**
3. **What practical recommendations do you have for bringing about greater alignment (at all three levels) between corporate, national and global reporting on water performance measurements?**

FURTHER QUESTIONS ARISING

- What is the role of public-private partnerships (representing both business and public interests) in ensuring that measurement and data systems are effectively aligned and supported?

- What are the implications for the measurement of water management at national levels? How can national and international statistics organisations encourage business level information disclosure in a pre-competitive space that maximises collaboration toward sustainable development goals? To what extent is water considered systematically in business-level *accounting* processes, and how might this information be aggregated for use at regional or national levels?
- How does corporate water reporting need to align, specifically in areas of access, infrastructure, environment, waste and consumption to provide sufficient and meaningful data at a business and investor level, while informing national decision making and complimenting goal development activity?

(1) Measure What Matters is an initiative led by the Green Economy Coalition and their partners: Accounting for Sustainability, the Global Reporting Initiative, the International Institute for Environment and Development and the Stockholm Environment Institute.

Together, our mission is to bring greater alignment between corporate, national and global actors as to how to better measure progress, using the health of our planet and the wellbeing of our communities as our yardstick rather than profit alone. Together we are:

1. Identifying overlaps between different indicator sets at the corporate, national and global level
2. Convening a High Level Working Group from business and policy to understand how to bring alignment between so many different indicators sets
3. Lobbying policy processes to develop the SDGs, alternative GDP indicators and enhanced corporate reporting.

For more information: www.measurewhatmatters.info

ANNEXES

Table 3. In depth comparison of common reporting frameworks (corporate, community, national, global)

	Water Consumption	Withdrawal/ Use ^{iv}	Recycling	Sustainable /Contextual Use	Access	Infrastructure	State of water environment	Impacts	Compliance	Costs	Risk	Impact on entity
CORPORATE												
Global Reporting Initiative (GRI)		EN8: Total water withdrawal by source	EN10: Percentage and total volume of water recycles and reused	EN9: Water sources significantly affected by withdrawal of water				EN22: Total water discharge by quality and destination EN26: Identity, size, protected status and biodiversity value of water bodies and related habitats significantly affected by the organisation's discharges of water and runoff				
CDP Water Disclosure Framework	W5. Water Accounting Total volume water consumed.		W5. Water Accounting Total volume					W5. Water accounting Total volume water discharged.	W7. Compliance Non-compliance details,		W2. Risk Assessment Description of water risk	W1. Context Companies are asked to rate the importance (current and

	<p>Further details for those facilities with water risk with potentially substantive business impacts including local contextual details and data verification.</p> <p>Water intensity values for products & services.</p>		<p>recycled water used across operations.</p> <p>Further details for those facilities with water risk with potentially substantive business impacts including local contextual details and data verification</p>						<p>water targets or goals and progress.</p>		<p>assessment, tool used, which issues and stakeholders covered, whether and how suppliers report.</p> <p>W3. Water risk details on exposure to water risk and how they could impact business.</p>	<p>future) of water quality/water quantity to the organisation's success, whether they have evaluated waters' effect on the organisation's growth strategy and how, and a description of impacts the organisation has experienced related to water.</p> <p>W4. Water Opportunities details on water-related opportunities.</p>
AWS International Water Stewardship Standard^v	Water consumption from site and outsourced activities.		Water balance criteria includes consideration of	Water balance (WB) for catchment and sites while	WASH, and Respect water-related rights,	Infrastructure's current status and exposure to extreme events	Water quality for all sources while considering future physical,	Important Water-Related Areas and impacts	Water governance, incl. all water-related legal,	Water-related costs (incl. capital investment expenditure	Prioritized list of water risks facing the site, noting	understanding and prioritising challenges and opportunities

			water recycling.	considering future supply and demand trends.	including ensuring appropriate access to safe water, sanitation and hygiene for all workers in all premises under the site's control;	while considering expected future needs.	chemical and biological quality trends;		regulatory requirements	s, water procurement, water treatment, outsourced water-related services, water-related R&D and water-related energy costs), revenues and shared value creation (including economic value distribution, environmental value and social value).	severity of impact and likelihood within a given time frame	s including value creation
NATIONAL	Water Consumption	Withdrawal/ Use	Recycling	Sustainable /Contextual use	Access	Infrastructure	State of water	Impacts	Compliance	Costs	Risk	Impact on entity
EUROSTAT SD Indicators		Surface and groundwater abstraction as a share of available resources.		Surface and groundwater abstraction as a share of available resources.			Biochemical oxygen demand in rivers.	Population connected to urban waste water treatment with a least secondary treatment.				

EEA Core Set of Indicators		Use of fresh water resources.					<p>Oxygen consuming substances in rivers.</p> <p>Nutrients in fresh water.</p> <p>Nutrients in transitional, coastal and marine waters.</p> <p>Bathing water quality.</p> <p>Chlorophyll in transitional, coastal and marine waters.</p>	Urban waste water treatment.				
SEEA-Water		The supply of water and its use as an input in the production process and by households.	The reuse of water within the economy.			The hydraulic stock in place, as well as investments in hydraulic infrastructure made during the accounting period.	Stocks and flows of water resources within the environment.	Pressures imposed on the environment by the economy in terms of water abstraction and emissions to wastewater and released into the environment		Costs of water collection, distribution and treatment and service charges paid by users; Financing of costs; permit payment (abstraction & use or to use as a sink		

								t or removed from wastewater.		for wastewater discharge).		
Biodiversity Indicators Partnership					Focal Area: Ecosystem integrity and ecosystem goods and services. Headline Indicator 4.4 Health and wellbeing of communities Indicator 4.4.1 Health and wellbeing of communities directly depending on ecosystem goods & services		Focal Area: Ecosystem integrity and ecosystem goods and services. Headline Indicator 4.2: Water quality of freshwater ecosystems; 4.1.1 Marine Trophic Index, 4.2.1 Water Quality Index for Biodiversity, Headline Indicator 4.3 Connectivity/fragmentation of ecosystems: 4.3.2 River fragmentation and flow regulation;					

GLOBAL	Water Consumption	Withdrawal/ Use	Recycling	Sustainable /Contextual use	Access	Infrastructure	State of water	Impacts	Compliance	Costs	Risk	Impact on entity
MDG		Goal 7, Target 7A, indicator 7.5: ' % of total water resources used'			Goal 7 - Target 7.C Indicator. 7.8: % of pop. with sustainable access to an improved water source, urban and rural.							
SDG proposal: Small Planet	Target 9.1. 'Water consumption of households and all economic sectors is efficient and sustainable'			Target 9.3 The integrity of the water cycle has been achieved through widespread adoption of integrated water resources management		Target 9.2 Infrastructure is available and well maintained to ensure a sufficient and safe water supply						
SDG proposal: UN SDSN		Goal 9, Target 9c All governments and businesses committed to			Goal 7: Empower inclusive, productive and resilient		Goal 7, Target 7c. Ensure safe air and water for all....	Goal 9: Secure Biodiversity and ensure good management		Goal 9: Target 9a: policies & legislation that reflect costs		

		the sustainable, and transparent management of water... to support... all SDGs			cities: Target 7b: Ensure universal access towater.;		Target 9b inventory, monitoring, protection;	nt of Water, Oceans, Forests and Natural Resources Target 9c sustainable management to support all SDGs.				
SDG proposal: UNGC CEO Water Mandate		Water and Sanitation for all, targets : · Fresh water use brought in line with supply.		Water and Sanitation for all, targets : · Fresh water use brought in line with supply.	Water and Sanitation for all, targets : · Universal access to affordable and safe fresh water.		Water and Sanitation for all, targets : · Universal access to affordable and safe fresh water.	Water and Sanitation for all, targets : · Ensure establishment and full implementation of national water effluent standards				
CES Framework for Measuring Sustainable Development	TH11 Water, Indicator - Water footprint	TH11 Water, Indicator - Water abstraction		TH11 Water, Indicator - water resources			TH11 Water Indicator - water quality index	TH11 Water, Indicator - Water emissions				

Table 4 :

Corporate reporting	National reporting	Global reporting
<p>1 CDP Water Disclosure Framework – a stand-alone reporting questionnaire asking companies to report on various water related topics which will enable them to map the risks and opportunities related to water issues, incl. scarcity.</p> <p>2. Global Reporting Initiative (GRI^{MI}) – water related indicators integrated into the overall GRI reporting, covers aspects of water consumption and effluent to impacts associated with the natural environment, and a measure to determine whether water uptake affects a significant proportion (5% or more) of a water stock.</p> <p>3. Alliance for Water Stewardship Standard – “international, ISEAL-compliant, standard that defines a set of water stewardship criteria and indicators for how water should be stewarded at a site and catchment level... The Standard provides a six-step continual improvement framework that enables sites to commit to, understand, plan, implement, evaluate and communicate water stewardship actions”. Includes 30 core criteria and even more indicators.</p> <p>4 IIRC Integrated Reporting framework – water is a ‘Natural Capital’. No given indicators – indicators should be “consistent with generally accepted industry or regional benchmarks to provide a basis for comparison” and also updateable over time.</p> <p>6. CERES Aqua Gauge – “an Excel-based tool that provides an efficient way for companies to assess and improve their corporate-wide water risk management approach and for investors to understand how well companies are managing water-related risks and opportunities.” Supports reporting on CDP water survey and GRI.</p> <p>7. WWF Water Risk Filter – used to assess water related risks for company operations, suppliers or growth plans (trends over time, supply chain decisions). Results include risk assessment and possible mitigation responses. The tool combines the functionality of some other existing tools into one tool (e.g. it uses WFN Water Scarcity data), and provides input for other tools, i.e. 80% of questions to CDP Water. It states it uses ‘best available data’.</p> <p>8 Natural Capital Project InVEST toolset – Suite of 16 software models used to map and value the goods/services from nature. It “enables decision makers to assess quantified tradeoffs associated with alternative management choices and to identify areas where investment in natural capital can enhance human development and conservation.” Data – sources are suggested.</p>	<p>1. SEEA-Water - adopted as an interim international standard by the UN Statistical Commission in 2007. It is in line with the broader SEEA and International Recommendations for Water Statistics (IRWS) guidance. Provides agreed concepts, definitions, classifications, tables, and accounts for water and water-related emission accounts.</p> <p>2. EU Water Framework Directive – EU legislature adopted in 2000 which set ambitious objectives for the quality and protection of waters, based on a river basin approach for water management. Promotes methods/tools^x for economic analysis including estimated costs & benefits, cost-effectiveness analysis, cost-benefit analysis.</p> <p>3. EEA Core Set of Indicators – supports EU policy priorities and aims to enable manageable reporting by EEA, “to prioritise improvements in the quality and geographical coverage of data flows, and to streamline EEA contributions to other indicator initiatives,...including OECD environment indicators.”</p> <p>4. EUROSTAT SD Indicators – Used to monitor the EU Sustainable Development Strategy. Includes a Natural Resources ‘theme’ which includes considerations of abstraction and pollution in freshwater resources.</p> <p>5. FAO ‘AQUASTAT’ – UN Food and Agriculture Organization (FAO) – Data collected every 10 years – most comprehensive international water dataset available on water resources, water uses, and agricultural water management – emphasis on Africa, Asia, Latin America and Caribbean. It forms the basis for an MDG water indicator (% of total actual renewable freshwater resources withdrawn)</p> <p>6. BIP Biodiversity Indicators Partnership – “The global biodiversity indicators developed and brought together by the BIP are the primary mechanism for monitoring progress towards the Strategic Plan and</p>	<p>1. MDG indicators – The MDGs consist of 8 international development goals developed following the UN Millennium Summit (2000) committed UN members (all were signatories) to achieving them by 2015. Each goal has targets and indicators. MDG Goal 7: Ensure environmental sustainability covers water and sanitation issues.</p> <p>2. SDGs – The Sustainable Development Goals will build upon the MDGs in the post 2015 (post-MDG) era and currently under development. The agreement to develop a set of international development goals was one of the main outcomes of the UN Rio+20 Conference (2012). Several proposals for goals, targets and indicators have been put forward; some of which are analysed in more detail in Table 2.</p> <p>3. Planetary boundaries – researchers have “identified and quantified a set of 9 planetary boundaries within which humanity can continue to develop and thrive for generations to come. Crossing these boundaries could generate abrupt or irreversible environmental changes. Respecting the boundaries reduces the risks to human society of crossing these thresholds.” One boundary is : ‘Freshwater consumption and the global hydrological cycle’</p>

<p>9. WBCSD Global Water Tool - "A free online platform that couples corporate water use, discharge, and facility information input with watershed- and national-level data as a means of assessing water-related risk^{vii}." It is not an impact assessment tool, as it does not look at the impact of water use, but can help point areas of likely impacts (activities in water stressed regions). Relies on a number of external datasets, including AQUASTAT.</p> <p>10. GEMI Local Water Tool - free online tool to help companies assess external impacts, business risks and opportunities and manage water-related issues at specific sites. It relies on additional business-level data. "Local datasets must be identified by the user. A global-level Data Source List is included in the LWT and a Suggested Data Source List at the national and regional level is posted on GEMI's LWT webpage as initial guidance."</p> <p>11. WFN Water Footprint - A method which can be applied at organisational and product levels to explore water consumed and polluted along supply chains. To help consumers better understand their relationship with watersheds ... and spread awareness^{viii}. Data may come from global databases such as WaterStat or collected locally. WFN considers WaterStat the most comprehensive water footprinting database, which partly relies on FAO AQUASTAT data.</p> <p>12. WRI Aqueduct - tool for measuring and mapping water risk and opportunities. Can be used to answer questions in the CDP survey. Relies on bespoke models and a number of external data sources (including AQUASTAT).</p>	<p>the Aichi Biodiversity Targets" for the Convention on Biological Diversity. Includes water-related indicators such as 'River Fragmentation and Flow Regulation', and 'Water Quality'</p>	
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Table 5: Analysis of main frameworks (corporate, national and emerging international) and their main measurement categories.

	Water Consumption	Withdrawal /Use ^x	Recycling	Sustainable /Contextual Use	Access	Infrastructure	State of water environment	Impacts	Compliance	Costs	Risk	Impact on entity
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CORPORATE												
GRI												
CDP Water Disclosure Framework												
AWS International Water Stewardship Standard												
NATIONAL												
EUROSTAT SD Indicators												
EEA Core Set of Indicators												
SEEA-Water												
Biodiversity Indicators Partnership												
GLOBAL												
MDG												
SDG proposal: Small Planet												
SDG proposal: UN SDSN												
SDG proposal: UNGC CEO Water Mandate												
CES Framework for Measuring Sustainable Development												

ⁱ Does not explore the interactions between business water resource use and related socio-economic effects (such as water access by local communities) – although indicators that cover broader investment in infrastructure/ services designed for public benefit are included.

ⁱⁱ <http://www.fao.org/nr/water/aquastat/data/query/index.html?lang=en>

ⁱⁱⁱ Source: CDP Global Water Report 2013

^{iv} NOTE: Water consumption is defined here as water extracted and not returned to the water source. Water withdrawal or use includes the sum of total withdrawals – regardless of whether this water is returned to the water source or not. In our analysis of frameworks, where there is no indication that only *consumptive* water use is recorded, where the term ‘use’ has been used, we attribute it to the ‘withdrawal’ column.

^v The AWS includes many indicators under these categories; for brevity, rather than provide a complete list, we have summarised their coverage.

^{vi} Does not explore the interactions between business water resource use and related socio-economic effects (such as water access by local communities) – although indicators that cover broader investment in infrastructure/ services designed for public benefit are included.

^{vii} Source: [Corporate Water Accounting Analysis](#)

^{viii} Source: [Corporate Water Accounting Analysis](#)

^{ix} It calls on water users to cover the full costs of water services received, including the operational and maintenance costs of supply and treatment and infrastructure, as well as the environmental and resource costs (polluters & users pay for natural resources used and damages inflicted).

^x NOTE: Water consumption is defined here as water extracted and not returned to the water source. Water withdrawal or use includes the sum of total withdrawals – regardless of whether this water is returned to the water source or not. In our analysis of frameworks, where there is no indication that only *consumptive* water use is recorded, where the term ‘use’ has been used, we attribute it to the ‘withdrawal’ column.