



Discussion on water resources value accounting and its application

Biying Guo (1), Xiaorong Huang (1,2), Kai Ma (1), Linyun Gao (1), and Yanqiu Wang (1)

(1) College of Hydraulic and Hydra-electric Engineering, Sichuan University, Chengdu, China (guobiying613@163.com), (2)

State Key Laboratory of Hydraulics and Mountain River Engineering, Sichuan

University, Chengdu, China (hxiaorong@scu.edu.cn)

The exploration about the preparation of natural resources balance sheet has been proposed since 2013. Aiming at the water resources in natural resources, several elements of water resources balance sheet have been discussed positively in China, including basic concept, framework and accounting methods, which focused on calculating the amount of water resources with statistical methods but lacked the analysis of interrelationship between physical quantity and value quantity. Based on the study of physical accounting of water resources balance sheet, the connotation of water resources value is analyzed in combination with research on the value of water resources in the world. What's more, the theoretical framework, form of measurement and research methods of water resources value accounting are further explored. Taking Chengdu, China as an example, the index system of water resources balance sheet in Chengdu which includes both physical and valuable volume is established to account excessive water consumption, environment damage and ecological water squeezing caused by economic and social water use. The water resources balance sheet in this region which reflects the negative impact of economy on the environment is established. It provides reference for advancing water resources management, improving government and social investment, realizing scientific and rational allocation of water resources.