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General principle for confirmation accounting of comprehensive energy consumption in enterprises

企业综合能耗确权核算通则

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Foreword

This document is in accordance with the provisions of GB/T 1.1-2020 "Guidelines for standardization work Part 1: Structure and drafting rules for standardization documents" Drafting is required.

Please note that some of the contents of this document may involve patents. The issuing organization of this document does not assume the responsibility for identifying patents.

This document was proposed and coordinated by the National Technical Committee for Standardization of Energy Fundamentals and Management (SAC/TC 20).

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General Rules for Enterprise Comprehensive Energy Consumption Confirmation and Accounting

1 Scope

This document specifies the boundaries and contents, accounting procedures, accounting methods and basis, and accounting reports of comprehensive energy consumption rights confirmation and accounting of enterprises. prepared by.

This document is applicable to enterprises that conduct comprehensive energy consumption, eliminate obsolete production capacity and/or reduce excess production capacity to free up energy and implement energy-saving reforms.

The accounting of energy saving of construction projects.

2 Normative references

GB/T 2589

GB/T 6422

GB/T 13234

GB/T 17166

GB 17167

GB/T 28749

GB/T 28750

GB/T 28751

GB/T 32045

3 Terms and definitions

The terms and definitions defined in GB/T 2589 and GB/T 13234 and the following apply to this document.

3.1 confirmation

confirmation accounting of comprehensive energy consumption in enterprises In accordance with the provisions of energy-saving laws, regulations and policies, the comprehensive energy consumption of enterprises for paid use and trading of energy rights during the accounting period shall be calculated.

3.2 accounting period

Calculate the time period.

4.1 Calculation Boundary

4.1.1 Calculate the comprehensive energy consumption, elimination of obsolete production capacity and/or reduction of excess production capacity by an enterprise legal person or an independent accounting unit deemed to be a legal person energy consumption and the amount of energy saved through energy-saving renovation projects.

4.1.2 The boundaries of the enterprise comprehensive energy consumption accounting, the elimination of obsolete production capacity and/or the reduction of excess production capacity shall be based on the following The following principles and requirements are determined.