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Project cost management - Principles and guidelines

项目成本管理指南

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Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part

1.Structure and Drafting Rules of Standardization Documents". Drafting. Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents. This document was proposed and is under the jurisdiction of the National Technical Committee on Project Management Standardization (SAC/TC343). This document was drafted by: Shanghai Nuclear Engineering Research and Design Institute Co., Ltd., Micro-Power (Beijing) Management

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Project Cost Management Guide

1 Scope

China's national standard for project cost management. Project cost management in the Chinese construction and engineering sector is a defined profession with its own qualification, and it runs through a sequence of formal stages - the investment estimate at the feasibility study, the preliminary estimate at the design stage, the budget, the cost control and accounting during construction, and the final account at completion - each of which is a document with legal and contractual standing. What the standard supplies is the framework connecting them: the basic principles, the roles and responsibilities of the parties involved, guidelines for carrying out the management itself, and guidelines for evaluating how well it was performed. That last is the part that is usually missing, since cost management is normally judged by whether the final account matched the budget, which says as much about how the budget was set. The standard applies to organisations of all types.

This document establishes the basic principles of project cost management, describes the main roles and responsibilities involved, and provides project cost management guidelines. And guidelines for its performance evaluation. This document applies to project cost estimation, preliminary estimates, budgets, accounting and control, final accounts and other management activities of all types of organizations.

2 Normative references

This document has no normative references.

3 Terms and Definitions

The following terms and definitions apply to this document.

3.1 Project cost Resource consumption incurred by the project.

Note. Resource consumption includes human resource consumption, consumption of tangible assets such as materials, equipment, buildings and structures, and products, and consumption of intangible assets such as intellectual property rights. And other expenses.

3.2 Conduct full-process management activities on the resource consumption incurred in the project.

3.3 Activities that approximate the resource costs required to complete a project. [Source: GB/T 23691-2009, 2.10.6, with modifications]

3.4 After a project is approved, activities are conducted to make a preliminary estimate and plan the total cost of the project based on the project's needs and expected goals.

3.5 Project cost budgeting Allocate the estimated project costs to the various business activities. [Source: GB/T 23691-2009, 2.10.1, with modifications]

3.6 All expenses actually incurred during project management are collected, allocated, and transferred according to the defined cost items, and different costs are calculated. Cost management activities that account for the total cost and unit cost of accounting objects (work units, etc.) and provide cost information to relevant users.

3.7 The activity of systematically calculating, analyzing, confirming, and summarizing the total resource consumption actually incurred throughout the entire project lifecycle.