



Agenda item 5: 11:45 – 12:45

Definition of boundaries of reporting entity and its facilities

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国家核算指南关于边界确定的要求

Definition of Boundaries of National MRG

□ 边界要求：

Boundaries definitions:

- 以企业最低一级法人为边界
Legal person on the lowest level
- 包括直接生产系统、辅助生产系统、附属生产系统
Including production, supporting and auxiliary system
- 包括直接排放与间接排放
Including direct and indirect emissions
- 排放类型：化石燃料燃烧排放、脱硫排放、净购入电力
Emission source: fossil fuel combustion, desulfurization, purchased electricity
- 气体种类：二氧化碳
Gas type: CO₂

中欧报告 边界对比

Comparison of accounting boundaries

	欧盟 EU ETS	国家核算指南National MRG
报告主体 Reporting entity	设施 Installation	最低一级法人 Lowest level of legal person
排放源 Emission sources	直接排放 Direct emission	直接排放与间接排放，特 定种类的排放源 Direct and indirect emission, fixed types of sources
极小排放源流 Source streams	对极小源流的计算可用保守 估算替代层级方法 Operator may use conservative estimation instead of tiers for de-minimis stream	

国家与试点报告 边界对比

Comparison of accounting boundaries

	国家核算指南 National MRG	北京 Beijing	上海 Shanghai	广东 Guangdong
报告主体 Reporting entity	最低一级法人 Lowest level of legal person	独立法人（行政辖区） Legal person	独立法人 Legal person	组织边界（企业法人） Legal person
直接排放 Direct emission	化石燃料燃烧； 脱硫过程排放 Fossil fuel combustion and desulfurization	直接排放：燃料燃烧排放（固定） Fossil fuel combustion (stationary)	燃料燃烧排放（固定+移动） Fossil fuel combustion (stationary and mobile)	燃料燃烧排放（固定） Fossil fuel combustion (stationary)
间接排放 Indirect emission	外购电力 Purchased electricity	外购电力 Purchased electricity	外购电力、热 Purchased electricity and heat	外购电力、热 Purchased electricity and heat

核算边界的完整性

Completeness of accounting boundaries

- ◆ 通过下列方法保证边界的完整性：
Assure boundaries completeness by:
 - 排放源清单
Check list of emission sources
 - 注意租赁与能源结算关系
Mind renting space and energy bill
 - 与其他报表交叉核对
Cross check with other reporting materials
 - 咨询外部专业机构
Consult experts
 - 在核算边界内与能源统计体系保持一致，考虑地域属性。
In accordance with energy accounting system and take into consideration of located in different regions