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本周排行

最新国外电价情况

促进中国提高能效的电力..

折旧对电网电价的影响分..

能源价格走势分析

折旧对电网电价的影响分析

摘要

电网属于垄断行业,输配电价受到政府部门的管制。不同的定价折旧政策,对电网的电价水平产生直接影响,因而也直接关系到电网公司的经营和发展。目前,有关各方对定价折旧率还存在争论,在此情况下,本报告从例证分析的角度,对专项工程采取经营期办法,共用网络工程采取成本加收益方法测算输配电价。通过对不同方案的定量测算,分析了不同的折旧率对电价水平、资本金筹集和财务状况等的影响,提出了定量分析结果,为各方统一认识提供基础。

同时本报告提出几点政策建议,一是在制定定价折旧政策时,应考虑对专项工程和共用网络工程的不同,应分别核定定价折旧率;二是建议共用网络定价折旧率可以分资产类别核定或采用综合折旧率,定价折旧率的取值要满足公司还贷和资本金筹集的要求,要能够促进电力工业的可持续发展;三是当定价折旧率不能满足资本金和还贷要求时,建议采用借短贷还长贷的方法处理,短期贷款的利息要计入准许收益,通过电价回收。

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Impact analysis of asset depreciation to network pricing

Abstract : Transmission and Distribution (T&D) is a kind of monopolized industry. The government regulates T&D tariff. Different depreciation policy used to set tariff can directly affect T&D tariff level, and also affect the operation and development of grid companies. Now, the understanding of depreciation rate impact for the tariff is different. The paper calculates the tariff of special projects used the operating period method and calculates the tariff of common network projects used the cost basis method. Through the calculation of various depreciation rate, the paper analyses the impact of depreciation rate for the tariff level, financing and financial condition. The conclusion is brought forward as the reference for the recognition of depreciation rate.

At the same time, the paper presents several policy suggestions: (1) for the special projects and common network, the depreciation rate is set separately. (2) Depreciation rate for common network is set by different category of asset or adopt integrated depreciation rate. The choosing of depreciation rate can meet the need of paying off debt and financing for the grid companies and can promote development of electricity industry. (3) When the choosing of depreciation rate cannot meet the need of paying off debt and financing, it is available for the method that borrowing short-term loan pay off long-term loan. The short-term loan is numbered among revenue, which is reclaimed by T&D tariff.

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