



**GUIDANCE ON ESTIMATING EMISSIONS REDUCTIONS RELATED TO FUELS  
SAVINGS FROM PROJECT ACTIVITIES THAT PRIMARILY IMPROVE COMBUSTION  
EFFICIENCY OF FUELS**

**(Extract of the report of the thirty-second meeting of the Executive Board, paragraph 28)**

1. The Board clarified that project activities that improve the combustion efficiency of fuels used in energy generation, should clearly distinguish between the saving in fuels, resulting from implementing such project activities, that are due to the improvement in combustion efficiency and those that are due to improvements in energy efficiency. The Board further clarified that though improvements in combustion efficiency may result in fuel savings, they may not result in equivalent reduction in GHG emissions, as the fuels saving are due to better oxidation of the fuel, which in absence of the project activity would have remained unburned, thus not resulting in GHG emissions.