



Paris, 15 February 2022

## DAC Chair Statement on COVID-19 vaccine donations in Official Development Assistance (ODA)

The COVID-19 pandemic is far from over. The impacts of the pandemic have widened inequalities within and between countries. 6% of the population in low-income countries and 15% of the population in fragile contexts has been fully vaccinated, compared with more than 72% in OECD countries.

Members of the OECD Development Assistance Committee (DAC) are the most generous contributors of COVID vaccinations for developing countries. According to latest estimates, 96% of the contributions to the Access to COVID-19 Tools (ACT) Accelerator will be ODA-eligible, and more than 86% of all contributions pledged to date (and 90% of contributions to COVAX) have come from DAC members.

The longstanding DAC Reporting Directives allow donations in kind to be reported as ODA in addition to direct contributions of finance. Donors' donations of excess vaccine doses are a form of aid in kind. On the basis of the Reporting Directives, related costs including syringes, delivery and storage are eligible for reporting as ODA.

In the case of COVID-19 vaccines, this issue is complicated by the fact there is no single price paid by donors. To ensure consistency, transparency and comparability in ODA reporting the OECD proposed that the average price for vaccines donated to COVAX – the multilateral mechanism for providing developing countries with vaccines – should be applied, which is USD 6.72.

DAC members have not all agreed on a single price. Consequently, the DAC Secretariat has issued guidance (available [here](#)) on how this activity should be reported as ODA, applying a price of USD 6.72. The OECD's guidance includes safeguards, including that members have the right to report their vaccines at cost if the actual price is lower. If a member decides not to report in line with the OECD guidance, that member must include detailed information on the price it has paid as well as the vaccine names and the number of doses. If confidentiality constraints prevent the member from indicating the price, the guidance recommends applying the price of USD 6.72 per dose instead, or abstaining from reporting the donations in ODA. Expired doses are ineligible and donated doses are required to have a shelf life of a minimum 10 weeks upon arrival in-country.

Application of these rules means that when ODA data for 2021 are published in April 2022, ODA scored for COVID-19 vaccines will be identifiable within the statistics for each donor who has reported aid of this kind.