

## Reporting on the donations of Covid-19 vaccines in TOSSD

### TOSSD Task Force Issues Paper<sup>1</sup> - Agenda item 3 17th meeting of the International TOSSD Task Force 11-13 July 2022

#### Background

1. To respond to global vaccination inequities and the very low rate of vaccination in low-income countries, there were calls in 2021 for high-income countries to share COVID-19 vaccine doses quickly, in particular through the COVAX Facility, and several countries followed suit and shared/donated doses.

2. The reporting on these donations in ODA gave rise to a discussion among DAC members, and specific guidance by the Secretariat<sup>2</sup>, and the question of how to report in TOSSD was also brought to the Secretariat's attention. There are no specific instructions on the reporting of aid in kind in the Reporting Instructions (except for technical co-operation) and this paper therefore proposes a practical solution for reporting on the donations of COVID-19 vaccines in TOSSD.

3. While, for the purpose of ODA reporting, the focus of the discussions has been on the donor effort and hence the valuation aspect (the price to apply to vaccine doses for counting the donations in ODA), in the TOSSD context the focus should be on **providing the most useful and transparent data from a recipient perspective**. Some of the key aspects to look at in this respect are detailed below:

- Should there be a different method for quantifying the donations of i) doses bought specifically for developing countries and ii) doses in excess from the provider domestic supply? From a recipient perspective, the origin of the doses in principle does not make any difference, and the Secretariat would therefore recommend applying the same method for reporting on both types of donations in TOSSD.
- Should there be a different method for reporting on donations of COVID-19 vaccines and donations of other types of goods in TOSSD? In principle, the reporting should be consistent across the board. However, there were exceptional circumstances surrounding the donations of COVID-19 vaccines in 2021 that should be considered and that possibly justify a special treatment: while aid in kind can generally be valued using prevailing international

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<sup>1</sup> Drafted by the TOSSD Task Force Secretariat.

<sup>2</sup> The Secretariat's guidance for reporting donations of excess COVID-19 vaccine doses in 2021 ODA is available at <https://www.oecd.org/dac/financing-sustainable-development/FAQs-ODA-eligibility-of-COVID-19-related-activities-FEB-2022.pdf>. It reads as follows: For the purpose of valuing donations of excess COVID-19 vaccine doses in 2021 ODA, the Secretariat recommends applying a price of USD 6.72 per dose with safeguards as detailed in [DCD/DAC/STAT\(2021\)29/REV1](#). Using this price and the associated safeguards will protect the integrity and credibility of ODA and DAC statistics, provide a simple and robust solution, aligned with COVAX, while ensuring transparency and comparability in members' reporting.

market prices for the goods in question at the time of the transfer, it is not the case for COVID-19 vaccines, for which prices vary highly depending on the types of vaccines, manufacturers and types of buyers.

4. Given the different prices for different vaccine types and providers that were observed in 2021, it seems that quantifying the donations based on costs borne by the provider could blur the message from a recipient perspective. **It is therefore proposed to record the donations of COVID-19 vaccines in TOSSD as follows (the same method would apply to both vaccines bought specifically for developing countries and the ones originating from an excess in domestic supply):**

- **Recipient perspective: only the number of doses as well as names of manufacturers would be recorded, no monetary amounts would be assigned.**
- Provider perspective: depending on the Task Force decisions regarding the further development of a provider perspective, it would make sense to record also the amounts spent by providers in relation to the donations (costs to the provider in the absence of an international market price).

#### Issues for discussion

- Do Task Force members agree with the practical solution of recording in TOSSD (recipient perspective) the number of donated COVID-19 vaccine doses, and not their monetary value?