

Unclassified

English - Or. English

10 March 2025

Development Co-operation Directorate
Development Assistance Committee

DAC Working Party on Development Finance Statistics

Members' methodologies for calculating ODA in-donor refugee costs specifically in relation to Ukrainian refugees – report on the Survey

This note presents the findings of the Survey on members' methodologies for calculating ODA in-donor refugee costs specifically for Ukrainian refugees. The Secretariat has verified alignment of members' methods with the Clarifications agreed in 2017 and highlights the points that require further attention and discussion.

The note was discussed at the WP-STAT meeting on 13-15 March 2024. Members agreed to its declassification after making factual corrections. In December 2024 and March 2025, additional survey responses from two members were integrated into the note.

Katharina Weberberger katharina.weberberger@oecd.org

Valérie Gaveau valerie.gaveau@oecd.org

Harsh Desai harsh.desai@oecd.org

JT03561510

Members' methodologies for calculating ODA in-donor refugee costs specifically in relation to Ukrainian refugees - report on the Survey

1. Background and status of the Survey

1. After the aggression by Russia against Ukraine, in February 2022, the Secretariat received numerous questions from members on the ODA-eligibility of costs related to support for Ukrainian refugees, e.g. "Are Ukrainians fleeing war considered refugees under the DAC rules?", "What types of expenditures in support of Ukrainian refugees can be counted in ODA?", "What if support is provided in other provider countries? Through multilaterals?". In addition to providing bilateral recommendations, early 2022, the Secretariat issued some guidance on this topic¹ and later in the year, the WP-STAT agreed to separately capture aid to refugees in other provider countries through a new co-operation modality and additional clarifications were provided for reporting this type of aid².

2. Considering the large-scale displacement of Ukrainians since February 2022 and the impact this had on 2022 ODA figures, the Secretariat sent a Survey to members in March 2023 to collect information on their methodologies for calculating ODA in-donor refugee costs in relation to Ukrainian refugees. The Survey and the present report respond to the need for continued monitoring of the methodologies used by members for assessing these costs, as recommended in the Secretariat's report on the implementation of the Clarifications³.

3. Section 2 of this report summarises the findings of the Survey⁴ and highlights the points that require attention and further discussion at the WP-STAT, under each Clarification. It analyses the impact of counting in-donor refugee costs for Ukrainians in ODA and provides insight on various methodological issues. The report also contains annexes: Template of the Survey (Annex 1), Table on ODA for in-donor

¹ See Annex A in DCD/DAC/RD(2022)6.

² See DCD/DAC/STAT(2022)19/REV1.

³ Members agreed in 2017 upon five Clarifications on ODA reporting of in-donor refugee costs, see the Statistical Reporting Directives, paragraphs 97-107, at DCD/DAC/STAT(2023)9/FINAL. A few years ago, members shared information on their general models, which were validated by the Secretariat and published on-line at <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/refugee-costs-oda.htm>. The report on the implementation of the Clarifications is available at: DCD/DAC/STAT(2022)1/FINAL.

⁴ Out of 32 DAC members, 30 answered the Survey. New Zealand did not have any in-donor costs for Ukrainian refugees in 2022. The Slovak Republic referred to its general methodology as it applies for Ukrainian refugees as well. Replies are pending from 2 members (European Union and Korea). From non-DAC countries, the Secretariat received 4 answers (Israel, Latvia, Malta, Romania) out of 10 countries that reported in-donor refugee costs in their 2022 ODA (Bulgaria, Croatia, Liechtenstein, Monaco, Saudi Arabia and Turkey did not respond).

refugee costs in 2022 and share of support to Ukrainian refugees (Annex 2), Charts on historical trends in ODA for refugees (Annex 3) and Additional details from the responses to the Survey (Annex 4).

4. The Survey confirms that members have generally diligently followed the Clarifications and only included in their ODA eligible costs related to the temporary sustenance of refugees (food, shelter, training). It highlights though a number of areas where the Secretariat would like to draw members' attention and make recommendations.

2. Findings and issues for discussion

5. This section summarises members' responses to the Survey (see Annex 4 for more detailed findings) and highlights the main issues for discussion under each Clarification i.e. 1/ the rationale for counting costs in ODA, 2/ the eligible categories of refugees, 3/ the twelve-month rule, 4/ the eligibility of cost items, and 5/ the methodology used for calculating the ODA figure.

Clarification 1: Rationale for counting in-donor refugee costs as ODA

6. **The Survey revealed that most, but not all, countries that incurred costs in relation to hosting Ukrainian refugees reported the ODA-eligible share of these costs in their 2022 ODA. A few countries made the conscious decision to not include these costs in their ODA, even though they report costs related to other refugees.**

7. In general, members that count the costs for hosting Ukrainian refugees in their ODA justify this inclusion by drawing a comparison with the ODA rules for other refugees. Ukrainian refugees are war refugees in need of protection. In line with the Directives, assistance to Ukrainians who fled their country after the Russian invasion is included in ODA to reflect the donor's financial effort of hosting refugees and the sharing of responsibility with other developing countries that host refugees. Some also make a reference to a humanitarian objective, and a goal of ensuring the dignity and human rights of beneficiaries. Members described the emergency of the situation, reporting an unprecedented flow of arrivals not seen since the Second World War in the space of a few months⁵.

8. By contrast, a few countries made the choice to not count their in-donor refugee costs for Ukrainians in their ODA (see also discussion under Clarification 5):

- **Australia** and **Luxembourg**, which do not count in-donor refugee costs on a standard basis. Australia indicated that, while they decided not to count the related costs in their ODA, they do accept Ukrainian refugees. Luxembourg does not report in-donor refugee costs in ODA, as a matter of following the principle of additionality.
- **Hungary** also made the decision, in follow-up to discussions at Tidewater last year, to remove in-donor refugee costs all together from their final reporting on 2022 ODA in CRS. Hungary wanted to avoid a peak in their 2022 ODA, which they saw as potentially misleading for their partners.
- **Greece**⁶ reported on general in-donor refugee costs in their ODA but did not include costs in relation to Ukrainians specifically. Greece mentioned that there was already an established community of Ukrainians in Greece, following previous immigration flows.

⁵ As of the end of 2023, close to 6.4 million refugees from Ukraine were recorded globally, including some 6.0 million hosted in countries across Europe.

⁶ Greece still provided in the Survey a comprehensive description of costs incurred for hosting Ukrainian refugees, ranging from the provision of information to facilitate the entry of refugees in Greece, their access to temporary

9. Moreover, three countries deliberately did not count the entirety of their eligible costs related to Ukrainian refugees in their 2022 ODA:

- **Belgium** included only the costs incurred in the Flanders region, not those incurred at federal level.
- **The Netherlands** limited its ODA reporting in relation to hosting Ukrainians to a one-time contribution in 2022 of EUR 150 million, to cover for shelter, food and health care and cost for the living, representing according to them a minor share of total eligible costs incurred. All other potentially eligible costs associated with support for sheltering Ukrainians were excluded.
- **The Slovak Republic** reported in-donor refugee costs in ODA for Ukrainians only in relation to those in the general asylum system (asylum seekers⁷), not to those benefitting from the Temporary Protection Directive.

10. See Clarification 5 for a follow-up discussion on the rationale of counting in-donor refugee costs in ODA and the resulting impact.

Clarification 2. Meaning of the term “refugees”

11. Given the emergency of the situation, members put in place exceptional procedures for hosting Ukrainian refugees: a temporary protection scheme such as the EU Temporary Protection Directive, or a visa-scheme such as the “Homes for Ukraine sponsorship scheme” in the United Kingdom (UK), see Annex 4 for more details on the different schemes.

12. These schemes are separate from the general asylum system of donor countries, and in most cases, Ukrainians do not need to formally seek asylum to benefit from a protection status, they do not fill an application or engage in an official and legal process to obtain refugee status.⁸ The question of whether they can still be considered as an eligible category of refugees, as described in the Reporting Directives, is not necessarily straightforward to answer in all cases. The Secretariat had to undertake some research in this regard, and had exchanges with UNHCR.

13. **The EU Temporary Protection Directive** recognised the existence of a mass influx into the Union of displaced persons who have had to leave Ukraine as a consequence of an armed conflict. It grants immediate assistance and protection to Ukrainians fleeing war, it is a short-term, emergency mechanism that avoids the need to individually claim for asylum, and instead enables large numbers of people to receive protection on the basis of the situation they have fled. The ODA rules for reporting in-donor refugee costs acknowledge this specific situation of mass influx, where individuals have not necessarily applied for asylum. Spending by host countries on persons granted “temporary protection” is clearly eligible to be counted as ODA. The Directives indicate that: “In the event of a mass influx, which may result in transit or secondary movements, members may also formally recognise new arrivals as refugees on a prima facie basis (or as a group) on the basis of readily apparent, objective circumstances in the country of origin, in accordance with relevant national or regional legislation. Individuals recognised on a prima facie or group basis are also considered eligible for reporting under these Reporting Directives.” (Paragraph 102 of the Directives: DCD/DAC/STAT(2023)9/FINAL)

protection and assistance, the national reception centre, the distribution points for basic material goods, the housing subsidies to the integration programme (actions to facilitate access to labour market, promoting social cohesion).

⁷ In 2023, there were 32 first time applications from Ukrainian asylum seekers.

⁸ In the United States, Ukrainians fleeing Ukraine can apply for refugee status if they fulfil the criteria under the U.S. Refugee Admissions Program. Asylum seekers need to apply through the US Department of Homeland Security or appear before an immigration judge. Assistance is only provided to individuals granted asylum.

14. The Directives provide a direct reference to eligibility in the case of the EU Temporary Protection Directive or similar schemes granting temporary protection⁹, but there is no such explicit guidance for **visa-schemes**. Under these schemes, persons are being granted visas, rather than temporary protection. The Secretariat reflected in particular on the case of the UK Homes for Ukraine sponsorship scheme. From an ODA-eligibility perspective, it noted that the scheme does constitute a complementary pathway and de-facto gives access to temporary protection for those fleeing Ukraine, who meet the definition of a refugee¹⁰ (even if the Ukrainians do not apply for asylum and are not granted a temporary protection residence permit per se). On these grounds, it was considered that the costs for their temporary sustenance in the framework of the UK scheme can be counted as ODA in-donor refugee costs during the first 12 months.¹¹

15. A similar reasoning applies to the case of Canada, and its **Canada-Ukraine Authorization for Emergency Travel (CUAET)**, a temporary residence programme offered to Ukrainians seeking temporary safe harbour in Canada, until it is safe to return to Ukraine. Ukrainians participating in this programme are not considered refugees or asylum seekers under Canadian law, but related expenses are counted as in-donor refugee costs as the extraordinary costs incurred are akin to those offered to refugees and asylum seekers (e.g. transitional financial assistance, accommodation) and provided to persons meeting the definition of a refugee.

Clarification 2 - Issues for discussion

- 1. In most cases, the emergency schemes put in place for hosting Ukrainians are separate from the general asylum system and Ukrainians do not need to formally seek asylum. Still, they are considered refugees, and benefit from a temporary protection status in many countries or can obtain visas. Do members have comments on the alignment of these schemes with the eligible categories of refugees in the Directives?**
-

Clarification 3: Twelve-month rule

16. The compliance with the twelve-month rule¹² was confirmed in 2022, as Ukrainian refugees arrived in donor countries in the course of the year and costs for their temporary sustenance in the first year were hence eligible by default. For 2023 ODA reporting, in the case of many members, it is less clear how they will ensure compliance with the rule, i.e. not to count in their ODA support for Ukrainians beyond twelve months of stay. Compliance with the rule will be challenging for many members that cannot track beneficiaries at the individual level. **Given the public attention on ODA figures for in-donor refugee**

⁹ I.e. temporary resident permit in Denmark (Denmark is not bound by the EU Temporary Protection Directive), collective protection in Iceland and Norway, protection status S in Switzerland. See Annex 4.

¹⁰ A "refugee" is a person who is outside his home country because of a well-founded fear of persecution on account of his race, religion, nationality, membership of a particular social group or political opinion. Under the expanded definition, a refugee may also be a person who is seeking asylum having fled a situation of armed conflict, civil war or events seriously disturbing public order. See paragraph 101 in the Directives (DCD/DAC/STAT(2023)9/FINAL).

¹¹ The Secretariat consulted with UNHCR on the UK Homes for Ukraine sponsorship scheme. UNHCR recommended ensuring such a scheme would not replace other protection schemes and the right to seek asylum. They described similarities between the EU temporary protection and the UK scheme (Ukrainians obtain the same types of rights in the hosting country) but also significant differences (the UK visa scheme takes longer, and the application needs to be made from abroad while Ukrainians simply cross a border in the case of the EU).

¹² Costs incurred in the donor country for basic assistance to asylum seekers and refugees from developing countries are reportable as ODA up to twelve months.

costs, the Secretariat recommends a strict application of this rule in 2023 ODA reporting. See Annex 4 for a summary of members' responses.

17. The ODA rules recognise the complexity of ensuring compliance with the twelve-month rule in some situations; tracking expenditures at the level of individuals is not always feasible, in which case estimates and assumptions need to be used. The Secretariat's report on the implementation of the Clarifications published in 2022¹³ noted that "Consultations with members revealed that this Clarification is one of the most challenging to implement, as most members do not track individual refugees in their systems and hence have to rely on heterogeneous, imperfect estimates in their methodologies."

18. In their responses to the Survey, members confirmed that, when tracking is made at the individual level, the compliance with the twelve-month rule will not be problematic for 2023 figures: the date of arrival is known and costs can be stopped being counted after twelve months. Members that cannot track beneficiaries at the individual level reported they would use various methodologies to still comply with the twelve-month rule in 2023. However, some described they would have to rely on estimates and assumptions but did not provide clear indications on how they would proceed, and others were still investigating this question. A few presented their plan to follow a cautious approach, which the Secretariat would like to commend and encourage other members to follow.

- In Iceland, asylum seekers from Ukraine can receive assistance for a maximum of 61 days under procedure from the Icelandic Directorate of Labour, which is counted towards Iceland's ODA. After that time, asylum seekers from Ukraine are offered assistance from local municipalities and costs are no longer counted in ODA.
- The Netherlands would **not count any cost in their 2023 ODA**, as they decided to only count a one-time contribution in relation to Ukrainian refugees (EUR 150 million in 2022).
- Belgium and Italy indicated they would **count the costs in relation to the new entries only in 2023**. In Poland, funds for Ukrainian war refugees are secured for 2023 in the Aid Fund and they might decide to count also the expenses for the newcomers from 24 February 2023 onwards.
- Japan relies on **reporters' confirmation** that the project period does not exceed twelve months. Similarly, for its humanitarian aid programmes implemented through non-governmental channels in non-ODA eligible countries, Austria puts the **requirement to comply with the twelve-month rule on the project implementers**: the activity's life span is either restricted in a way that ensures compliance with the twelve-month rule by default (completion date on 31 December) or the project partner confirms the compliance in written form.

19. Many refugees engage in pendular movements and short-term visits between Ukraine and host countries, making it even more difficult to ensure compliance with the twelve-month rule in practice. Not all temporary protection decisions correspond to newly displaced refugees, as some can refer to re-applications or re-activations of previously granted cases, following a temporary visit to Ukraine.¹⁴ If a Ukrainian refugee after a few months moves on to another country of asylum, or returns to Ukraine before

¹³ DCD/DAC/STAT(2022)1/FINAL

¹⁴ 39% of refugees surveyed by UNHCR reported that they have visited Ukraine at least once since their displacement. The total number of active beneficiaries of temporary protection increased by 525 000 persons between end 2022 and end 2023, which is around half of the total decisions granting temporary protection during the year. UNHCR notes that the ability of refugees to travel home for short periods can help pave the way for more durable returns in the future once conditions permit. They have urged host States to maintain a flexible approach to short-term visits to Ukraine and recommend that an individual's legal status and associated rights in a host country are not affected by a visit to Ukraine lasting less than three months. UNHCR additionally recommends that in the event of longer-term travel to Ukraine, hosting countries temporarily de-activate temporary protection and other legal status rather than withdrawing legal status or deregistering individuals, in order to avoid administrative burdens and facilitate renewed access to protection if required. See <https://www.refworld.org/policy/countrypos/unhcr/2023/en/124299>.

coming back to the same country of asylum, does this start a new twelve-month period¹⁵? The response in principle is “no”, as the twelve-month rule starts from the date of arrival in the country of first asylum, but in practice this rule is difficult to implement, in which case the Secretariat calls for members to follow a conservative approach as far as possible, in line with the Directives¹⁶.

Clarification 3 - Issues for discussion

2. **Could members provide updates on how they will ensure compliance with the twelve-month rule in their 2023 ODA reporting? What estimates and assumptions will be used? How will they deal with the fact that not all temporary protection decisions correspond to newly displaced refugees?**
-

Clarification 4. Eligibility of specific cost items

20. **Members have generally diligently applied the Clarifications to include only eligible cost items in their ODA. They also consulted with the Secretariat in case of doubt. Only seldom cases need further verification.**

21. According to the Clarifications, only costs aimed at temporary sustaining refugees can be included in ODA, while support for their integration is explicitly excluded. Ukrainians unlike asylum seekers are given the right to work and, in this context, the Survey aimed at obtaining a good understanding of the items included in members' ODA and allowing rigorous scrutiny.

22. In the course of 2022, members contacted the Secretariat for advice on implementing Clarification 4 and the ODA-eligibility of specific costs, demonstrating awareness of the rules, and a careful approach. The responses to the Survey also highlight members' efforts in separately identifying the ODA-eligible cost items from their total expenditures. Only a few specific areas appear to deserve more clarification and a stricter application of the rules, as described in this section.

Right to work and eligibility of costs

23. Noting that Ukrainian refugees obtain the right to work under the various schemes, the question of whether associated costs should be considered linked to their integration and hence non-ODA eligible, was raised at an early stage. In bilateral exchanges with members, **the Secretariat clarified that the right to work does not preclude the eligibility of refugee costs for their temporary sustenance.** Other eligible categories of refugees do have the right to work such as refugees under resettlement programmes and recognised refugees. The rules however limit the recording of ODA-eligible expenditures to the first

¹⁵ France explained in its response to the Survey that in such cases, the new request for temporary protection is treated as a first request. Czechia specified that multiple granting of temporary protection might occur but is limited to very few individual cases with a long period between the two applications. This is due to the fact that Czechia does not withdraw temporary protection when people travel back to Ukraine.

¹⁶ “The original focus of the Directives [see DAC/STAT/M (80)2, paragraph 3] intended that only costs incurred for the first twelve-months of stay in the country of first asylum be reported as ODA. It is recognised that current displacement dynamics, which often include secondary displacement and multiple asylum applications, may have implications on reporting for second countries of asylum, which also bear a share of responsibility for newly-arrived individuals. **Members are however urged, as far as possible, to follow a conservative approach, in line with the original intentions of the Reporting Directives.**” (See Directives, Addendum 2, Annex 18, paragraph 21: DCD/DAC/STAT(2023)9/ADD2/FINAL).

year of stay of refugees, and to their temporary sustenance. Expenditures to promote their integration into the economy of the provider country such as tertiary education, vocational/professional training, skills development, job programmes, etc. are not eligible. Clarification 4 specifies in that regard that “Post-recognition, care should be taken to only include expenses for sustenance that can still be qualified as temporary, and to exclude those of a more permanent nature that promote the integration of refugees into the economy of the donor country.”

24. Responses to the Survey were reassuring as highlighted two main reasons for why some of the costs are eligible despite the right to work:

- **Not all Ukrainian refugees exercise their right to work.** France for example makes the point that the number of Beneficiaries of Temporary Protection who are employed remains limited as they are often single women with children with difficulties in accessing employment due to e.g. the language barrier. In Italy, women and minors represent 82% of the total Ukrainian refugees. In Portugal, 25% are minors. See paragraph 57 in Annex 4. In 2022, overall, the proportion of males of all ages among those granted temporary protection was 34% (the share increases to 43% in 2023).
- Several members also emphasized in their responses that, **given access to employment, not all Ukrainian refugees needed or obtained assistance.** For example, Germany indicated that, in 2022, about 1.05 million refugees from Ukraine were recorded while less than a half (about 406 600) had been granted benefits. In addition, for Ukrainians under temporary protection who work, the allocation is adjusted or suppressed as donor countries condition the assistance to personal needs. See more details in paragraph 78 of Annex 4.

Costs included in ODA

25. The level of details provided in the responses to the Survey varied across members but generally allowed to confirm the eligibility of costs included in ODA. Members were able to select separately temporary sustenance costs and exclude the costs aimed at the integration of individuals, in line with the Directives. For example, Canada indicated that it included transitional financial assistance, accommodation as well as newcomer services but took care of excluding the services related to employment. Poland refers to a diligent verification at the level of its budget line items to exclude integration costs. There are a few exceptions described in the summary of items below where members included costs that would merit further verification from an ODA-eligibility perspective (see Annex 4 for the details of costs included in ODA).

- **Direct expenses for temporary sustenance (food, shelter and training)**
 - **Food** and other essential temporary sustenance provisions such as clothing.
 - **Shelter** (temporary accommodation facilities). Different types of accommodation were reported: emergency or short-term accommodation, either in-kind or in-cash through basic benefits for housing or rent support. Accommodation can be provided by state institutions or municipalities, using for example student dormitories, reception centres, transit centres, or privately contracted through the housing market.
 - **Training.** Some members included only schooling such as early childhood, primary and secondary education, while others reported only language courses, and many reported both categories. There are examples where members followed a conservative approach, and only included a share of eligible costs, e.g. Switzerland reported only costs for school children staying in federal asylum centres, not the school expenditures borne by the cantons for the protected persons assigned to them (the majority of cases).

In the training category, the ODA-eligibility of a few items is not straightforward to determine, and in some cases gave rise to bilateral exchanges between members and the Secretariat.

- “Students at Risk” **scholarships**. For students fleeing the war in Ukraine¹⁷, this programme provides scholarships for studies in the donor country’s higher education institutions. Scholarships offered to Ukrainian refugees are not ODA-eligible according to the rules as such kind of advanced technical training is not considered as temporary assistance. However, if the donor country extends scholarships to Ukrainians while they are still based in their home country, their arrival to the donor country can be considered as motivated by conducting higher education and reportable in ODA under co-operation modality E01 (scholarships).
- The Clarifications call for backing the inclusion of **secondary education** costs by a strong development narrative.¹⁸ In this regard, Austria signalled counting secondary level costs to ensure the continuation of school education for displaced Ukrainian children during their stay in Austria, justifying the fact that Ukrainians are supported to receive a school-leaving certificate according to Ukrainian law.
- The Clarifications specify that costs for basic **language skills courses**, which are provided with the intent of enhancing the capacity of refugees and asylum-seekers to access services which are necessary for their temporary sustenance e.g. health care and basic education, are included in the list of ODA-eligible items. Costs for language courses which are provided as a component of national integration policies should not be reported.¹⁹

In seldom cases mentioned in responses to the Survey, the cost included in ODA does not seem to be eligible as per the Directives and will need follow-up with the members concerned.

- Courses on the host country’s values and culture, courses on integration and intercultural mediation, social and working integration pathways for vulnerable persons were reported by a few members.
- Vocational training programmes (explicitly listed as a non-eligible cost in the Directives as considered to be an activity which promotes the integration of refugees into the domestic economy).
- **Other** such as basic health care and psycho-social support, cash pocket money to cover for subsistence costs, social and welfare benefits and assistance in the asylum procedure: translation, legal and administrative counselling, interpretation services.
- **Voluntary repatriation of refugees to Ukraine during the first 12 months**

26. Only one member (Norway) mentions costs related to voluntary return (financial support to re-establish in Ukraine and travel costs to cover for the journey).

¹⁷ The programme is offered to scholars from other developing countries (beside Ukraine, there are scholars from e.g. Afghanistan, Sudan, Yemen).

¹⁸ During the negotiations on the Clarifications, it was perceived that including secondary education in the list of ODA-eligible items could be construed as a more permissive interpretation of temporary sustenance. See the Reporting Directives, Annex 17, paragraph 29 at DCD/DAC/STAT(2023)9/ADD2/FINAL.

¹⁹ See the Reporting Directives, Annex 17, paragraph 30 at DCD/DAC/STAT(2023)9/ADD2/FINAL.

iii. Transport to host country and within host country

27. A few members specifically mention including transportation costs from Ukraine to the host country. Several also include transportation within the host country, usually granting free access to public systems (railways, public transport), in some cases just to reach their first destination.

iv. Administrative costs: cost of personnel assigned to provide the above list of costs

28. Several members report salary costs for personnel working in reception centres including for staff providing translation services, legal advice and social workers; operating costs of the health and social protection units; and salary of staff working in the migration agency. Norway also reports costs for security services to protect residents in reception centres. Italy reports costs related to increasing the capacity of reception centres and structures of unaccompanied minors. Estonia mentions administrative costs related to the management of the crisis of refugees. Canada specifies counting only salaries of Government staff for non-management positions that directly provide income support to Ukrainians are included, in line with the Directives (“Only overhead costs attached to the direct provision of temporary sustenance to refugees are eligible”).

Clarification 4 - Issues for discussion

Recommendations

3. **The Secretariat recommends that members make strong efforts to exclude from their ODA reporting the costs identified as non-ODA eligible in this section (employment and working integration schemes, vocational training).**
4. **Members are also requested, to the extent possible, to provide details on cost items reported under in-donor refugee costs in their CRS reporting, to allow controls by the Secretariat.**

Question

5. **Could members share further insights about how they differentiated between activities related to temporary sustenance and those to facilitating integration into the national economy?**

Clarification 5. Methodology for assessing costs

29. Clarification 5 encompasses multiple dimensions, ranging from the requirement for members to share their model with the Secretariat to a number of recommended best practices for making the calculations, recognising that in-donor refugee costs included in ODA will generally reflect an estimate, and not real costs attached to individual asylum-seekers or refugees. In addition, this section covers a reflection on the impact and additionality of these costs in ODA given that a specific question was included in the Survey on this topic.

Transparency on the model used for calculating the costs

30. The replies to the Survey are still pending from two members (European Union²⁰ and Korea). It would be important to receive them still at this stage, to allow verification of costs by the Secretariat.

31. The Secretariat suggests publishing the methodologies collected, alongside the general models available here <https://www.oecd.org/dac/financing-sustainable-development/development-finance->

²⁰ Reporting on in-donor refugee costs is not applicable in the case of the European Union institutions but support provided to non-ODA countries for hosting refugees could be reported.

standards/refugee-costs-oda.htm. Publishing the methodologies would meet a requirement of the Clarifications and would strengthen accountability. In addition, the present report could be declassified, after a round of factual corrections.

Alignment with best practices for the calculation of costs

32. Although a few responses were succinct, most provided the necessary detailed elements for verifying the method. Not all members responded with the same level of details, but overall, the responses were clear and informative, for which the Secretariat is grateful.

33. An area of potential concern is that it is not obvious from all responses whether the authorities in charge of reporting ODA are entirely aware of the methodology used by other ministries to calculate their ODA costs. One best practice to highlight relates to the information sessions organised by the Ministry of Foreign Affairs in Estonia for the various administrations concerned and the sharing of guidelines for calculating refugee costs in ODA.

34. Another issue relates to the funding of regional programmes which include a component of support to Ukrainian refugees in non-ODA eligible countries as well as in ODA eligible countries. It is not clear from all responses to the Survey that members are able to ensure the compliance of rules for refugee costs in non-ODA eligible countries i.e. reporting limited to temporary sustenance and first twelve months of stay.

Impact and additionality of in-donor refugee costs on ODA

35. **The Clarifications agreed in 2017 played their role in providing clear guidance on eligible costs and promoting a conservative approach for the sake of ODA integrity.** Responses to the Survey show that members have at this stage well implemented the Clarifications in their national processes, although follow-up with members is needed in some areas identified in this report. Still, the scale of the displacement of Ukrainians since February 2022 resulted in large costs incurred by host countries, and significant impact on ODA levels. Although these costs were additional to development co-operation budgets in most cases, they did divert funds away from development co-operation in some cases.

36. **Total in-donor refugee costs amounted to USD 31 billion in 2022, up from USD 13 billion in 2021 (2021 prices), and represented 15% of DAC member countries' total ODA.** This is a record high, see the trend for the last decade in Annex 2. For some countries, the share represents even a largest part of their ODA e.g. 61.5% for Czechia, 68% for Estonia, 63% for Poland.²¹ These unusual large amounts raised concerns in the development community, in particular as they could affect development co-operation budgets and displace funds away from other development priorities in developing countries, especially in a post-COVID-19 context. One of the objectives of the Survey was to obtain more information on the extent to which the increase in in-donor refugee costs in 2022 ODA was driven by the support provided to Ukrainian refugees, and whether members had put in place measures to protect their development co-operation budgets.

37. The results of the Survey are still incomplete (not all members replied and among those that replied, not all provided the ODA figure calculated specifically for Ukrainian refugees). With this caveat, the findings below can be highlighted:

- a) **The support to Ukrainian refugees as indicated in the Survey amounted to USD 11 billion in 2022, representing overall approximately half of the total in-donor refugee costs for countries that have answered the survey so far.** This share reaches 75% or more for ten

²¹ In 2022, for non-DAC countries, total in-donor refugee costs amounted to USD 1.6 billion (of which USD 1.2 billion for Türkiye), up from USD 111 million in 2021 (2021 prices). In-donor refugee costs for Ukrainians represented 96% of total in-donor refugee costs in Romania and 5% for Malta.

members (Austria, Czechia, Denmark, Estonia, Ireland, Japan, Lithuania, Norway, Poland, Sweden).

b) The amounts of in-donor refugee costs for Ukrainians impact the ODA totals significantly. For several countries, the share of refugee costs for Ukrainians in their total ODA is also large.

c) For the vast majority of members, the funds for Ukrainian refugees were additional to their originally planned budget for development co-operation (or ODA budget):

- Some made the choice to not count the costs in their ODA (Australia, Luxembourg, Hungary, Greece), or counted only a limited share of costs (Belgium; the Slovak Republic; and the Netherlands which counted a one-off limited contribution in 2022 and will not count any cost in 2023), in which case the refugee costs are de facto additional. See paragraphs 8 and 9.
- Many of those that counted the refugee costs for Ukraine in their 2022 ODA dissociate budgeting for in-donor refugee costs from other development co-operation budgeting and were able to secure separate and additional budget for refugee cost.²²

d) There are notable exceptions though, and a few countries explicitly indicated that the refugee costs in 2022 were not additional to their ODA budget, and hence came at the expense of development co-operation activities, such as in the case of Denmark and Sweden. Poland indicated that the funds for Ukrainian refugees were “mostly” additional but did not provide more specifications. **Importantly, some members have also shared that they put in place measures to limit the impact and protect the development funds:**

- In the case of the United Kingdom, in-donor refugee costs are in principle not additional to their ODA budget, as they have a set ODA/GNI target. However, the Government did provide additional resources of £ 2.5 billion over two years to help meet the significant and unanticipated costs incurred in supporting refugees from Ukraine and Afghanistan.
- Since the time of the Survey, Sweden put in place a specific cap mechanism for in-donor refugee costs. The Swedish approach has been to introduce a cap so that in-donor refugees will not exceed 8% of the total ODA budget for 2023-25. This proposal was integrated into the budget law and adopted by parliament. The [mid-term review of Sweden](#) highlighted this could be a model for other DAC members.

²² E.g. Lithuania, among others, noted that all the funds for Ukrainian refugees were additional to their originally planned budget for development co-operation; Finland explained that the amount of in-donor refugee costs that was reportable as ODA was calculated ex-post.; etc.

Clarification 5 - Issues for discussion

Alignment with the Clarifications

Recommendation

6. If members are not able to confirm compliance with the Clarifications (e.g. for regional programmes which include a component of support to Ukrainian refugees in non-ODA eligible countries), they should exercise caution and exclude the components in doubt.

Question

7. How do statistical reporters verify that the information they receive from other Ministries comply with the Clarifications (e.g. twelve-month rule)? What checks have they put into place?

Finalisation of the Survey

8. Members that did not respond to the Survey are invited to do so.
9. Can members also verify or provide the figures on in-donor refugee costs specifically for Ukrainians (see Annex 2)? Can they also clarify, if not already done, whether their spending on Ukrainian refugees was additional to their planned development co-operation budgets?
10. Do members agree to declassify the present report (after factual corrections) and also publish their responses to the Survey on the OECD DAC website?

2023 ODA figures

11. A decrease in the number of Ukrainian refugees was observed in 2023²³. Can members comment on the trends of in-donor refugee costs in their forthcoming reporting on 2023 ODA?

Protecting development co-operation budgets going forward

12. Some members put in place measures to mitigate the impact of in-donor refugee costs on ODA (e.g. not reporting these costs in ODA, treating them as additional, reporting a limited portion, introducing a cap).²⁴ Could these members share their rationale and decision-making process? Were there new developments in 2023? What are other members' views about these measures?
-

²³ In 2023, over 1 032 000 individuals were granted Temporary Protection in EU+ countries. Similarly to 2022, more than half of individuals granted Temporary Protection in 2023 have been registered in Germany (25%), Poland (23%) and Czechia. Needs assessments recently conducted in ten refugee hosting countries show that around 14% of refugees arrived in 2023 to their current host countries. See <https://data.unhcr.org/en/documents/details/106707>.

²⁴ See also the DAC Chair's recommendations in his blog on the topic: <https://oecd-development-matters.org/2023/05/11/the-elephant-in-the-room-in-donor-refugee-costs/> (strict application of the twelve-month rule, authorities responsible for ODA reporting to engage substantially with relevant national authorities for a cautious reporting, treating costs as additional or introducing a cap).

Annex 1. Template of the Survey to collect members' methodologies for calculating ODA in-donor refugee costs: Ukrainian refugees

The purpose of this template is to collect complementary information on members' methodologies for calculating ODA in-donor refugee costs in relation to Ukrainian refugees.

1. Rationale for counting in-donor refugee costs for Ukrainians as ODA

Describe in a nutshell the procedure under national law for hosting people fleeing Ukraine. How does it interact with the asylum procedure? What is the rationale for including (or not including) in-donor costs for Ukrainians in your ODA?

- If you are an EU member state, have you implemented the Temporary Protection Directive or do you have an equivalent national protection regime? For non-EU countries, have you implemented any national temporary protection status for Ukrainians? If so, could you briefly describe this?

2. Meaning of the term refugee

Specify the categories under which people fleeing from Ukraine fall in your country: asylum seekers, recognised refugees, persons granted temporary or subsidiary protection, unaccompanied minors or other (please specify).

3. Twelve-month rule

Do you record the date of arrival of Ukrainians? How will you ensure compliance with the 12-month rule on in-donor refugee costs in next year's reporting on 2023 ODA?

4. Eligibility of specific cost items

Ukrainians (e.g. under the Temporary Protection Directive) are given the right to work. In that context, what types of expenditures for "temporary sustenance" do you include in your ODA: what are the main reception services and allowances? Provide a list of cost items included in your ODA:

- Shelter (temporary accommodation facilities, reception centres, transit centres, basic shelter, rent)
- Food
- Psychological and medical care
- Language courses, primary education, secondary education
- Cash assistance
- Welfare benefits (family, social benefits)
- Other, please specify

5. Methodology for assessing costs

Please indicate:

- **Number of refugees coming from Ukraine in 2022.**
- **Total in-donor refugee costs for Ukrainians reported as ODA in 2022.**
- **Was ODA support for Ukrainian refugees additional to your regular ODA "budget"?**

Describe the methodology used for assessing ODA-eligible costs for Ukrainians and provide the actual data points and detailed calculations used to reach the figure reported as ODA:

- Is the methodology applied the same as the one used to assess the costs for other refugees?
- What are the sources (Ministries, offices) of the information and data?
- Does your domestic system allow for tracking expenditures for Ukrainians at the level of individuals? If not, what estimates/assumptions do you use?
- Do you include in your ODA support to Ukrainians in non-ODA eligible countries (direct contributions to non-ODA countries, contributions to regional programmes that cover some non-ODA eligible countries, e.g. through multilateral and NGO channels)? How do you ensure compliance with ODA rules in these cases (temporary sustenance during twelve months)?
- Do you receive contributions from other members for support to Ukrainian refugees hosted in your country? How do you ensure that there is no double counting of in-donor refugee costs in ODA?

Annex 2. ODA for in-donor refugee costs in 2022, and share of support to Ukrainian refugees

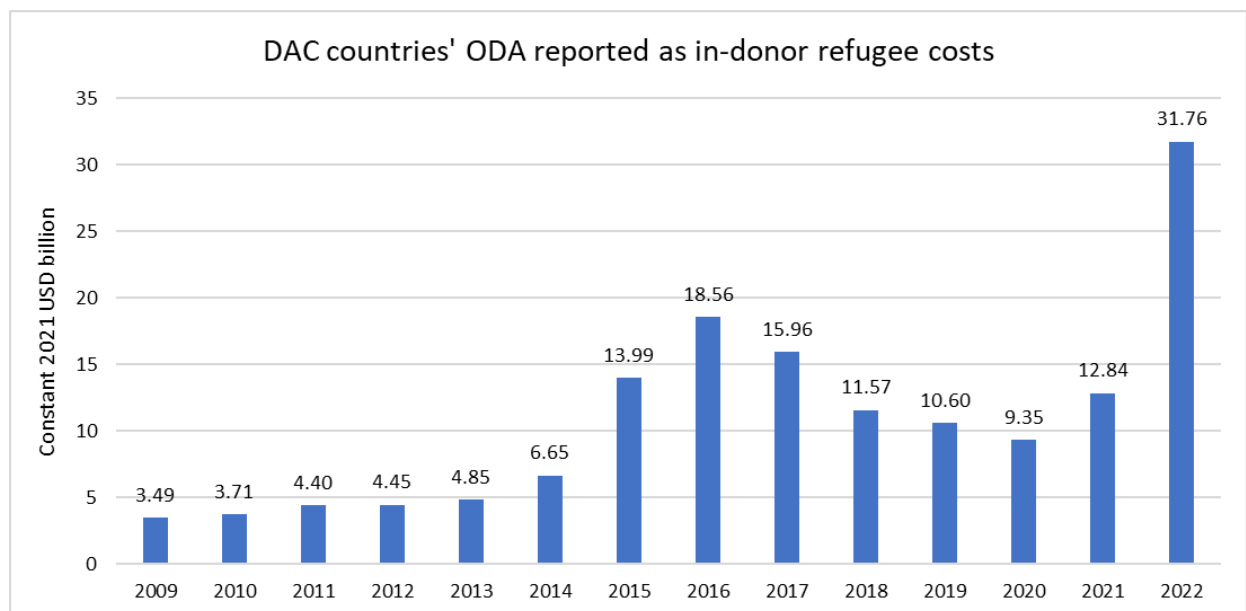
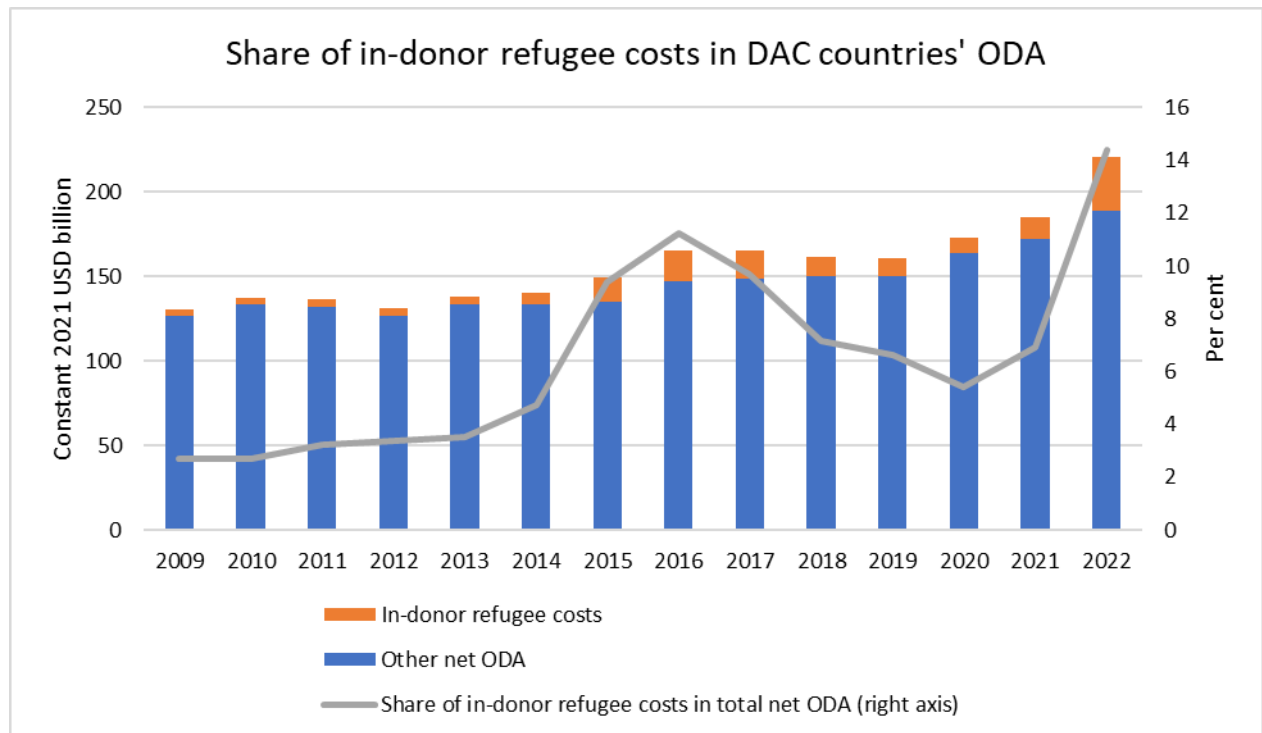
	In-donor refugee costs	Of which for refugees in other provider countries	Share of in-donor refugee costs in total ODA	Support to Ukrainian refugees	
	USD million	USD million	%	In-donor refugee costs for Ukrainians USD million	Share of support to Ukrainians in total in-donor refugee costs %
Australia	0	0	0%	0	-
Austria	372	1	20%	280	75%
Belgium	320	0	12%	70	22%
Canada	923	12	12%	243	26%
Czechia	646	0	61%	600	93%
Denmark	357	0	13%	298	83%
Estonia	137	0	68%	137	100%
Finland	410	0	25%	n.a.	85%
France	1532	3	10%	613	40%
Germany	4809	0	13%	1336	28%
Greece	73	0	20%	0	0%
Hungary	0	0	0%	0	-
Iceland	6	0	7%	2	30%
Ireland	1205	3	50%	932	77%
Italy	1480	0	22%	638	43%
Japan	54	50	0%	51	94%
Korea	11	10	0%	n.a.	n.a.
Lithuania	74	0	30%	70	95%
Luxembourg	0	0	0%	0	-
Netherlands	946	0	15%	158	17%
New Zealand	14	0	3%	0	0%
Norway	516	31	10%	429	83%
Poland	2193	0	63%	2160	98%
Portugal	14	0	3%	3	21%
Slovak Republic	1	0	1%	0	0%
Slovenia	26	0	15%	17	66%
Spain	907	0	22%	323	36%
Sweden	384	0	7%	296	77%
Switzerland	1264	1	28%	735	58%
United Kingdom	4549	0	29%	1358	30%
United States	7784	0	13%	n.a.	n.a.
Total DAC	31009	112	15%	n.a.	n.a.

Note: The figures on total in-donor refugee costs are derived from CRS while the figures on in-donor refugee costs specifically for Ukrainians are derived from responses to the Survey. The latter figures are not complete (some members did not provide this information, as indicated by “n.a.”). See section 2 of the report, Clarification 5.

Ireland calculates ODA eligible in-donor refugee costs retrospectively. None of the costs associated with hosting Ukrainian refugees in Ireland have been sourced from the original ODA allocations in 2022 or 2023, and this will remain the case in 2024.

For Finland, support to Ukrainians is estimated to represent 85% of total in-donor refugee costs in 2022-23.

Annex 3. Trends in ODA for in-donor refugee costs



Annex 4. Additional details from the responses to the Survey

Clarification 1: Rationale for counting in-donor refugee costs as ODA

Procedure for hosting people fleeing Ukraine

38. The procedure differed across countries, with the EU activating its Temporary protection Directive, some non-EU countries applying a similar procedure and others opting for a visa-scheme.

Temporary Protection Directive in the European Union

39. Following the invasion of Ukraine by Russian armed forces on 24 February 2022, the European Council unanimously adopted the Decision to grant people fleeing from Ukraine the right to temporary protection on 4 March 2022²⁵, hence triggering the Temporary Protection Directive for the first time. Temporary protection is defined as an exceptional measure to provide immediate and temporary protection in the context of an (imminent) mass influx of displaced people from non-EU countries, which could create a challenge for asylum systems in the EU.

40. Most European Union member states provided information on how the Temporary Protection Directive is implemented nationally. Some of them developed specific national regulations (Austria), under the flexibility set out in the EU Council Directive. This international protection regime is implemented in EU Member states throughout March.

41. The following categories of people are immediately eligible for temporary protection:

- Ukrainian citizens who fled from Ukraine as of 24 Feb 2022 and their family members (spouses, registered partners, minor children and close relatives).
- Persons entitled to protection in Ukraine, i.e. recognized refugees, stateless people, nationals of third countries, who had to flee from Ukraine as of 24 February and their family members.
- Ukrainian citizens who were residing in the EU before 24 February, who cannot return to Ukraine, and have a valid residence title on 24 February that was withdrawn or not renewed.
- Ukrainian citizens who cannot return to Ukraine and who were legally residing in the EU on 24 February. They are also granted a temporary right of residence after expiry of their visa-free or visa-required stay.

42. Ukrainians under temporary protection do not need to apply for asylum to benefit from various types of rights, as mentioned by the different EU countries:

- **A residence permit** for the entire duration of the protection, that can last from six months to three years: members report a provisional residence permit for a period of 6 months (France), 1 year (Estonia, Greece, Portugal) extendable twice for a period of 6 months, 1 year automatically extended for another year (Spain).
- **A work permit**, access to employment takes into account rules applicable to professions and the national labour market policies, as well as general conditions of employment: members highlight authorization to exercise a professional activity (Finland, France, Italy, Lithuania, Poland) and access labour market services (Lithuania).

²⁵ See https://home-affairs.ec.europa.eu/policies/migration-and-asylum/common-european-asylum-system/temporary-protection_en

- Access to medical care, social security (registration in the national health system) (Czechia, Finland, France, Greece, Italy, Lithuania, Poland, Switzerland), possibly free of charge.
- Access to emergency **accommodation** and support in accessing housing (possibly free of charge).
- Access to the same access to different services and benefits as residents have.
- Access to social welfare or means of subsistence if necessary: members detail the right to receive asylum seeker's allowance (France, Sweden), access to social welfare or benefits (Denmark, Finland, Germany, Lithuania, Poland, Spain).
- Access to the state education system for people under 18 years (France, Italy, Lithuania, Switzerland).
- Freedom to move to another EU country before the issuance of the residence permit.
- Right to move freely in EU countries for 90 days within a 180-days period after the residence permit in the host EU country is issued.

43. The procedure is quite similar in all members. There is an initial registration with the police (Austria, Estonia), local foreign authorities (Germany), closest administrative unit (Slovenia), at the Directorate General of the Police (Spain), etc. to receive a residence or work certificate/permit that allows to access the different rights and benefits, such as medical care, allowances, access to the labour market through obtaining a fiscal identification number or receiving an identity card.

44. In some cases, processing the applications is automatic. In other cases, it follows an emergency procedure (Spain). In practice, temporary protection is granted if individuals fulfil the criteria listed above on eligibility, by showing an identity card, a travel document or a valid visa.

45. Regarding the interactions with the asylum procedure, in some countries (Austria) if Ukrainians applied for asylum, their application would be delayed for the duration of the right of residence, not even processed. In other countries, the two procedures are independent, and individuals can still apply for asylum (Belgium, Czechia²⁶, France, Greece, Slovenia, Spain), but not accumulating benefits from both statutes (Spain).

46. A mechanism exists in Greece to support specifically the unaccompanied minors (National Emergency Response Mechanism).

Other temporary protection schemes

47. Due to the Danish opt-out on justice and home affairs, **Denmark** is not bound by the Temporary Protection Directive or the implementing decision regarding displaced persons from Ukraine. However, on 16 March 2022 the Danish Parliament adopted an equivalent basis for residence with the special act on temporary residence permit for displaced persons from Ukraine (the Special Act). The object of the act is to offer temporary residence permit to those who have been displaced as a result of the military invasion of Ukraine on 24 February 2022 and to reduce the pressure on the national asylum system. Residence permits granted in accordance with the Special Act are temporary and valid until 17 March 2026 with the possibility for the government to extend the scheme with one year at a time.

48. People arriving from Ukraine are granted temporary collective protection in **Iceland** based on Article 44 of the Foreign Nationals Act No 80/2016. Asylum seekers must be in Iceland to apply for protection and can either apply at Keflavik Airport upon arrival or at the reception centre for applicants for international protection at a designated location in Reykjavik. All asylum seekers from Ukraine have the option of staying in temporary housing or other facilities provided by the Directorate of Labour for up to 8

²⁶ Czechia specified that, while people fleeing from Ukraine can apply for international protection, very few do so. This is due to the fact that the status does not offer significant advantages over temporary protection.

weeks (61 days) – following which they are eligible for standard asylum procedure. Those that can apply for collective protection are:

- Ukrainian citizens, who resided in Ukraine before 24 February 2022.
- Individuals who enjoyed international protection, subsidiary protection or were holders of residence permits for humanitarian reasons in Ukraine on 24 February 2022.
- Family members of those listed in the first two bullets 2 above, regardless of whether the family members in question could safely return to their country of origin. Family members refers to:
 - Marital or cohabiting spouse, who was a part of the family in question on 24 February 2022.
 - Children and stepchildren under 18 years of age.
 - Other close relatives who are partially or wholly dependent on the individuals listed in items 1 and 2 above.

49. The same applies to those who fall into the above-mentioned groups but were in Iceland on 24 February 2022 and had unresolved cases with the government or were here on the basis of a residence permit that cannot be extended.

50. A residence permit granted to individuals on these grounds entails the same rights and access to services as a residence permit on humanitarian grounds, in keeping with Article 74 of the Foreign Nationals Act. It entails access to housing, maintenance, social services, health care services and access to the labour market. These rights are, for the most part, the same as those that individuals will receive in other European countries on the basis of the Temporary Protection Directive.

51. People fleeing Ukraine are granted collective protection in **Norway**, following the Immigration Act, s. 34 and the recognition of a mass flight situation. Section 34 allows to assess asylum application grouped, instead of individually. Ukrainians need to apply for protection in the same way as other refugee seekers, i.e. register with the police, provide fingerprints and ID documents, and be tested for tuberculosis. Applications are handled as collective protection if the applicant fulfils the following characteristics:

- Ukrainian citizens residing in Ukraine before 24 February 2022, Ukrainians on holidays or visits outside of Ukraine for up to 90 days before 24 February 2022, Ukrainians who fled the country shortly before 24 February 2022.
- Individuals who had protection in Ukraine before 24 February 2022.
- Close family member of someone who has received collective protection.
- Ukrainian citizens with legal residence in Norway before 24 February 2022.

52. People granted collective protection undergo the same process as other asylum seekers: they are accommodated in reception centres or private housing, then they are moved to municipalities. The main difference between Ukrainians and other individuals is that the former group does not have to be interviewed by the immigration authorities, and as their applications are easier to handle, they move from reception centres to municipalities faster than regular asylum seekers. Individuals that are not granted collective protection have their application assessed individually. Collective protection is given for a year, renewable for up to three years one year each time and may be discontinued if Ukraine becomes a safe country.

53. In **Switzerland**, people fleeing Ukraine can benefit from the protection status S, which enables a quicker and non-bureaucratic process to receive protection in Switzerland. Protection status S includes the right to residence, accommodation, access to social assistance and medical care, schooling for children, right to travel abroad and return to Switzerland without a travel permit, right to work. This

protection status is oriented on the return of beneficiaries: initially granted for a maximum of one year, it can be extended to a maximum of five years.

Temporary protection visa-schemes

- On March 17 **Canada** launched the Canada-Ukraine Authorization for Emergency Travel (CUAET) measures. Under this scheme Ukrainian nationals and their family members can obtain fee-exempt temporary resident visas to travel to Canada and stay as a temporary resident for up to three years. They also obtain the right to work and to study. Under this scheme Ukrainians already living in Canada can extend their visitor status, work permit or study permit. The nature of this programme is temporary, but Ukrainians can apply for a permanent residence through various ways.
- In **Japan**, Ukrainians need to apply for a temporary visitor visa in Japanese embassies or consulate generals before entering Japan. This scheme does not interact with the asylum/refugee recognition procedure. After the application, Japan can provide temporary protection by granting mostly mid to long term residence, which also entitles to work.
- In **United Kingdom**, there are 3 routes for Ukrainian nationals who have been living in Ukraine immediately before 1 January 2022 – the Ukraine Family Scheme, the Homes for Ukraine Sponsorship Scheme and the Ukraine Extension Scheme. These schemes are separate to the existing asylum system and are classified as temporary protection visa schemes. Individuals can stay for up to 3 years.
 - A Ukrainian national can qualify under the [Ukraine Family Scheme](#) if they are a family member of a UK-based sponsor who is a British citizen, person settled in the UK, refugee, person with humanitarian protection, or EEA or Swiss citizen with pre-settled status under the EU Settlement Scheme (where based on residence in the UK before the end of the transition period).
 - A Ukrainian national may also qualify under the [Homes for Ukraine Sponsorship Scheme](#) if they have an approved sponsor who will provide accommodation for at least 6 months.
 - A Ukrainian national can qualify under the [Ukraine Extension Scheme](#) if they are in the UK with immigration permission on or between 18 March 2022 and 16 May 2023, or if their last permission ended after 1 January 2022. Applications to this scheme must be made on or before 16 November 2023.

Asylum scheme

54. Ukrainians fleeing Ukraine can apply for refugee status in the **United States** if they fulfil the criteria under the U.S. Refugee Admissions Program. The United States only includes these costs in ODA, not the ones associated with the Uniting for Ukraine programme, as support comes from private sources. Asylum seekers need to apply through the US Department of Homeland Security or appear before an immigration judge. Assistance is only provided to individuals granted asylum.

Comparison with the general procedure

55. Comparing with the general procedure, the bodies in front of which individuals can apply for temporary protection are similar: asylum applications need to be lodged in front of a public security or police officer (Austria), the immigration office (Belgium, Canada), the border services agency (Canada), the Police and Border service (Estonia), the office for protection of refugees and stateless people (France), any state body or body of a self-governing community (Poland). In the case of regular asylum seekers, there is usually an interview (Spain) or a hearing (Austria) taking place and the application needs to pass an eligibility test, which depends on reasons to flee, personal and financial situation of the applicant and

other individual characteristics. In the case of temporary protection, only the nationality or other criteria need to be fulfilled, which follows an objective test and is determined straight away.

56. Once the asylum claim is assessed as eligible, individuals have access to temporary work permits, social assistance and education (Canada). In some countries, individuals already receive support (allowance to cover for food, clothing and other basic needs, right to access healthcare, accommodation) during the assessment status of the application. In others, applicants are entitled to accommodation, food, clothing, footwear, etc. since the moment of lodging a complete application (Poland).

57. The right to work without delay is described as a main difference with asylum seekers. However, in some countries (France) it happens that the number of BOTP (Beneficiaries of Temporary Protection) who are working remains limited, they are often single women with children, have difficulties in accessing employment because of the language barrier, difficulty in accessing housing or babysitters. In Italy, women and minors represent 82% of the total Ukrainian refugees. In Portugal, 25% are minors.

Non-DAC countries that report in-donor refugee costs

58. Romania, Malta and Latvia report implementing the temporary protection scheme. Same as previously described, there are small differences in the organ or institution in charge, but the procedure is similar in all cases: the General Inspectorate for Immigration in Romania registers people and issues residence permits. Beneficiaries receive access to health care, education, the right to work, social welfare assistance depending on individual needs.

59. In general, individuals can also apply for international protection, but they cannot be receiving the benefits of the temporary protection and be asylum seekers at the same time (Malta).

60. Israel reports two legal statuses, individuals receiving Israeli citizenship and the ones being admitted despite not acquiring the citizenship.

Clarification 2. Meaning of the term “refugees”

61. For EU countries applying the Temporary Protection Directive, most people fleeing from Ukraine²⁷ benefit from temporary protection and hence fall under the corresponding category i.e. “**persons granted temporary protection**”, including some unaccompanied minors.²⁸ They do not need to apply for asylum, although many countries recognise that right too. Hence, some Ukrainian nationals are considered **asylum applicants** and depending on the outcome of the proceedings, refugees or beneficiaries of subsidiary protection. However, it seems that the vast majority do not apply for asylum.

- Estonia also mentions persons under visa free travel including transit, special residence ground or other residence permit grounds if applicable.
- In Sweden, Ukrainian beneficiaries of temporary protection fall under the category of asylum seekers.

62. In Canada, under the Canada-Ukraine Authorization for Emergency Travel (CUAET), Ukrainian nationals are considered temporary residents. In the United Kingdom, Ukrainian nationals granted visas for up to 3 years under one of the schemes described above are classified as being part of “temporary protection visa scheme”.

²⁷ Ukrainian nationals, people that were granted temporary protection in Ukraine, third country nationals granted residence in Ukraine, people recognised as stateless in Ukraine and family members of these categories.

²⁸ E.g. Slovenia describes that a small orphanage had been transferred from Ukraine and accommodated in Slovenia.

63. In Denmark, a person with resident permit in accordance to the Special Act (see paragraph 47) is categorised as a displaced person from Ukraine, but can at the same time be an asylum seeker or unaccompanied minor etc.

64. In Japan, Ukrainians are first recognised as temporary visitors, and then they can apply to mostly mid to long term residency, which gives the right to work. Under this second status, individuals are recognised as “person granted for temporary protection”.

65. In Iceland and Norway, they are granted temporary collective protection. They are initially asylum seekers or unaccompanied minors and can apply for protection in the same way as other asylum seekers do.

66. In Switzerland, the official category is the protection status S “people in need of protection”, equivalent to the protection under the Temporary Protection Directive in the EU.

67. People fleeing from Ukraine are captured in United States ODA figures under two categories: i) individuals granted asylum affirmatively and ii) recognised refugees. People granted asylum applied in either a port of entry or at some point after their entry to the US. People granted refugee status applied for admission from outside the US.

Clarification 3: Twelve-month rule

68. The compliance with the twelve-month rule was met by default in 2022, as Ukrainian refugees arrived in donor countries in the course of the year and costs for their temporary sustenance in 2022 were hence eligible. In their responses to the Survey, several countries reported having access to individual data that will allow them to comply with the twelve-month rule going forward.

- Some members can record the date of arrival into the country of individuals applying for international or temporary protection. The twelve-month rule is counted since the submission of the application for temporary protection and the number of days is tracked at the level of each individual (Japan, Switzerland, Poland²⁹).
- In Denmark, displaced persons from Ukraine are individually registered as part of their application for residence permit and it is monitored whether the persons are still living in the country.
- In the United Kingdom, the Home Office records the individuals arriving in the country on each of the Ukraine schemes by date. The Home Office share this data with the various departments in charge of extending support on the Ukraine schemes. Each department provides assurance that their methodologies and eligible spend meets the ODA rules, including the twelve-month rule. Where real costs data attached to individuals are not available, it is assumed that individuals receive twelve months of ODA eligible support following arrival, after which individuals' costs are excluded. For example, ‘Thank you payments’ for the Homes for Ukraine scheme to sponsors are uplifted after 12 months so they are clearly identifiable and excluded from ODA calculations.
- For some European countries, the date of arrival is not necessarily recorded as the start of the twelve-month period as, under the Temporary Protection Directive, refugees from Ukraine are allowed to move freely within the EU for the first 90 days after their arrival. They start counting the 12 months in the following ways:
 - The date of obtaining temporary protection or residence permit, or the date of application/registration for temporary protection as in some countries it is immediately granted if the criteria are met (Czechia, Estonia, France, Lithuania). In some countries the

²⁹ Israel and Malta as well.

residence permit needs to be renewed every 6 months, which allows to track individuals staying and leaving the country more accurately (France). In other countries, the protection is granted for one year (Czechia, Portugal, Slovenia, Spain).

- The first day in temporary sustenance (social benefits) or the application date for assistance, used as a proxy for the date of arrival, as it is considered that these dates are close (Austria, Germany, Ireland, Italy³⁰).
- In Slovenia, the twelve-month period varies depending on costs concerned:
- March 2022 to March 2023 for food and shelter for the persons in the accommodation centres.
 - April 2022 to April 2023 for transport and administrative costs.
 - May 2022 to May 2023 for other temporary sustenance costs (financial assistance for private accommodation and pocket money) as these were first granted and incurred in May 2022
 - August 2022 to August 2023 for costs related to training.
 - June 2022 to June 2023 for language learning (language groups with Ukrainians were formed in June 2022).

69. Members explained that, when tracking is made at the individual level, the compliance with the twelve-month rule will not be problematic for 2023 figures: the date of arrival is known and costs can be stopped being counted after twelve months.

70. In the case of Iceland, the twelve-month rule is met by default as asylum seekers can receive assistance for a maximum of 61 days under procedure from the Icelandic Directorate of Labour. After that time, asylum seekers from Ukraine are offered assistance from local municipalities and costs are no longer counted in ODA. Similarly, Czechia only includes costs incurred within the registration of new asylum seekers from Ukraine, which takes a few hours up to a few days if the refugee arrives outside the business hours of the reception centres. From the moment that temporary protection is granted, Ukrainians are fully integrated into the national social protection systems, and related costs are no longer counted in ODA. In that way, the twelve-month rule is met by default.³¹

71. Members that cannot track beneficiaries at the individual level reported using the following methodologies to comply with the twelve-month rule:

- Taking the number of refugees entering the country per year or the average share of Ukrainians registered in reception systems for a maximum of one year in total number of registered asylum seekers and applying some proportions in a conservative way (Belgium, Sweden). Using a monthly updated statistic on the number of displaced persons that takes into account that a part of the group that are granted residence permit are leaving the host county within the first year (Denmark). Considering that Ukrainian individuals stay for less time in reception centres, and that expenses for new arrivals can be reported in ODA (Norway). Utilising decision dates and average amounts (Finland).

³⁰ Also Latvia.

³¹ In 2022, given the emergency character of the situation, Czechia additionally reported on humanitarian allowances provided either directly to refugees or to entities denoted to provide emergency services. As explained in paragraph 68, the twelve-months rule was met by default in 2022.

- Including only funding for services provided during the first year such as initial allowance or short-term accommodation (Canada³²) and treating all arrivals as if they came on the first day of the year (United States).
- Estimating the average stay of refugees in the reception system (18 months in Spain) and applying a percentage each year (2/3 of amounts are included in ODA).

72. A few members specified they would follow a conservative approach in reporting 2023 ODA:

- The Netherlands would not count any cost in their 2023 ODA, as they decided to only count a one-time contribution in relation to Ukrainian refugees (EUR 150 million in 2022).
- Belgium and Italy indicated they would count the costs in relation to the new entries only in 2023. In Poland, funds for Ukrainian war refugees are secured for 2023 in the Aid Fund and they might decide to count also the expenses for the newcomers from 24 February 2023 onwards.
- Japan relies on reporters' confirmation that the project period does not exceed twelve months. Similarly, for its humanitarian aid programmes implemented through non-governmental channels in non-ODA eligible countries, Austria puts the requirement to comply with the twelve-month rule on the project implementers: the activity's life span is either restricted in a way that ensures compliance with the twelve-month rule by default (completion date on 31 December) or the project partner has confirmed the compliance in written form.

73. However, several members did not provide indications on how they would proceed to comply with the twelve-month rule for compiling their 2023 ODA figures, or indicated they were still investigating this question. Some also described they would have to use estimates and assumptions but remained vague on the method they would use: apply an appropriate proportion; include only a portion of costs; estimate planned expenses, with forecasts updated etc...

74. A few countries reported on foreseen difficulties in complying the twelve-month rule:

- The UK continues to work on ways to provide a more robust methodology to account for the true proportion of arrivals that remain in the UK at any one time to better reflect true spend as it may be the case that a proportion of individuals within the Ukraine visa schemes leave the UK within the first 12 months of arrival, which could potentially lead to a small over-estimation of ODA.
- France explains the case of Ukrainians who give back their temporary resident permit when they decide to return to Ukraine. If they come back to France at a later stage, they will benefit from the temporary protection again, and their request will be treated as a first request, making it impossible to follow the twelve-month rule.

Clarification 4. Eligibility of specific cost items

75. With this Clarification, the Survey aimed at obtaining a good understanding of the types of expenditures included by members in their ODA in relation to Ukrainian refugees. The level of details provided on the items included varied across members but generally allowed to confirm that only costs related to temporary sustenance were counted in ODA, while costs aimed at the integration of individuals were excluded, in line with the Directives.

76. For some members Ukrainian individuals have the same access to temporary sustenance rights and items as other refugees (e.g. Austria), with the main difference that:

- They are given facilitated access to the labour market.

³² Also Romania.

- They are housed in private accommodation.

77. Other members provide the same allowances and benefits to Ukrainians than to their residents (Czechia³³, Denmark, Estonia, Lithuania), mainly in the field of welfare benefits and assistance.

78. As Ukrainians are given the right to work, members emphasized that not all of them needed or obtained assistance. For example, Germany indicated that, in 2022, about 1.05 million refugees from Ukraine were recorded while less than a half (about 406 6000) had been granted benefits. In addition, for Ukrainians under temporary protection who work, the allocation is adjusted or suppressed. Several countries condition the assistance to personal needs:

- Austria highlights that when individuals enter the labour market temporary sustenance is discontinued and hence no ODA is incurred.
- In France, earned income from employment is taken into account to determine the amount of the allowance received: the allowance is reduced and can be suppressed if earned income exceeds the active solidarity income (“RSA”).
- In Lithuania, the social allowance is equivalent to the one received by nationals and is granted only if the monthly income per person does not exceed a certain limit.
- In Norway, subsistence support is given to individuals in reception centres that cannot cover expenses by themselves.
- In Portugal, the municipality of Lisbon provides support to refugees who intend to settle when they have proven needs and lack income.

79. Costs included in members’ ODA are summarised below, following the same structure as Clarification 4.

ii) Direct expenses for temporary sustenance (food, shelter and training).

80. **Temporary vs permanent expenditures.** Members’ responses refer to the exclusion of integration-related expenditures and the fact that information available allowed them to select only temporary sustenance costs. Canada remarks that costs related to employment services for newcomers are excluded.³⁴ Poland refers to an ODA-eligibility assessment at the level of its budget line items to exclude integration costs.

81. Regarding **food and other essential temporary sustenance provisions such as clothing**, most countries report some kind of support: food and meals, products of personal hygiene, clothing. Some members provide a detailed list of items included, such as Poland: meals, financing meals for pre-schoolers and school children, field kitchens, food packages and hot meals, purchase of foodstuffs for meal preparation. One member (France) includes day reception that provides support services without accommodation.

82. For **shelter (temporary accommodation facilities)**, most countries also report different types of accommodation provisions: emergency accommodation or short-term pending finding longer-term, either in-kind or in-cash through basic benefits for housing or rent support. Accommodation can be provided by state institutions or municipalities, using for example student dormitories, reception centres, transit centres, or privately contracted through the housing market. Some members also include renovation and housing adjustments, adaptation and furnishing of the premises, costs related to utilities (electricity, gas, utensils). One member, Lithuania, specifies that Ukrainian refugees have the right to reside free of charge and about

³³ In Czechia, persons granted temporary protection are fully integrated into the national social protection systems. Related costs are, however, not reported as ODA.

³⁴ Israel differentiates between refugees in the process of citizenship and individuals that did not yet receive citizenship.

half of refugees are hosted by state institutions and municipalities (a compensation is provided to the accommodation's owners).

83. For **training, which includes childcare, early childhood, primary and secondary education, as well as language courses**, most countries also report expenditures under this category, although not all provide the same level of detail about the specific expenditures included in ODA.

84. Some members include only schooling such as early childhood, primary and secondary education, while others report only language courses, and many report both categories. Lithuania offers vocational training programmes but excludes them from ODA reporting, Sweden also specifically mentions excluding this type of costs and specialised language courses. Other costs included are summarised below:

- Some members report courses on the host country values and culture (Norway), courses on integration and cultural mediation classes (Italy), classes on sports, art therapy and other recreational activities (Poland).
- Italy reports social and working integration pathways for vulnerable persons promoted by the Ministry of Labour and Social Policies
- Czechia reported on scholarships as part of their emergency allowances in 2022, but not from 2023 onward.

85. Switzerland follows a conservative approach and reports only costs for school children staying in federal asylum centres, not the school expenditures borne by the cantons for the protected persons assigned to them (the majority of cases).

86. Regarding **basic health care and psycho-social support**, most countries report related expenditures in their ODA. Some members detail the type of expenditures included, such as access to health care, psychological care, vaccination programmes, medication, etc. For example, Spain describes including psychological care, development of psychosocial skills and competences, promotion of health and social integration, diagnosis and psychological monitoring, financial aid for basic necessities such as medicines and health expenses. Germany describes benefits in the event of sickness, pregnancy and birth.

87. **Cash pocket money to cover for subsistence costs** is reported by a majority of countries. Types of costs included vary greatly.

- One-time payment: transitional financial assistance in Canada, one-time cash benefit per person in Poland.
- General cash assistance or money to cover for living expenses: in Germany, Japan, the Netherlands, Spain, Sweden, the United States³⁵. Financial assistance for people staying at private accommodations and pocket money for people staying in accommodation centres in Slovenia.

88. Other types of support include **social and welfare benefits**:

- Many members report family and social benefits, such as benefits in the event of sickness, pregnancy and birth (Germany), social allowances depending on the individual situation such as dependent individuals, housing arrangements, and whether the individual is in working age (Lithuania). Many countries include benefits for individuals with children (Lithuania, Norway, Poland³⁶).
- In Lithuania, social assistance is equivalent to the one received by people in need and covers housing support, child benefits for people with minors, compensation for schooling fees, support

³⁵ Also Latvia.

³⁶ Also Romania.

to purchase pupils' supplies at the beginning of the school year, old-age pensions for people that have reached retirement age in Lithuania.

89. A minority of countries include costs such as **assistance in the asylum procedure: translation, legal and administrative counselling, interpretation services**, mainly counselling services, either legal, social or informative on the rights arising from the Temporary Protection Directive and process.

90. Other reported costs include specific support related to unaccompanied minors in Ireland and Italy and family reunification (Portugal and Slovenia).

91. Switzerland reports the lump sum that the Confederation gives to the Cantons for persons receiving assistance (a share of rent costs, social assistance and care costs, health insurance premiums, etc.).

iii) **Voluntary repatriation of refugees to Ukraine during the first 12 months**

92. Only one member (Norway) reports costs in ODA related to voluntary return (financial support to re-establish in Ukraine and travel costs to cover for the journey).

iv) **Transport to host country and within host country**

93. Three DAC members and one non-DAC specifically mention including transportation costs from Ukraine to the host country. 9 DAC members also include transportation within the host country, usually granting free access to public systems (railways, public transport), in some cases just to reach their first destination.

v) **Administrative costs: cost of personnel assigned to provide the above list of costs**

94. Following the Reporting Instructions, several members report **salary costs** for personnel working in reception centres (Canada, Norway, Portugal, Spain, Sweden) including for staff providing translation services, legal advice and social workers; **operating costs** of the health and social protection units; and **salary of staff working in the migration agency**. Canada and Czechia include costs related to running the reception centres while Norway reports security services. Italy reports costs related to increasing the capacity of reception centres and structures of unaccompanied minors. Estonia mentions administrative costs related to the management of the crisis of refugees.

Clarification 5. Methodology for assessing costs

Transparency on the methodology used and disaggregation of costs

95. Not all countries provided the same level of details under this Clarification. Only one member (France) provided some disaggregation by type of support paid to beneficiaries of temporary protection (emergency accommodation and support, and day care and transport). Portugal provided costs incurred by each municipality. In other models, less details were provided. For example, the Netherlands provided one-time contribution, with a view to not affect too much the ODA budget but did not provide the details of costs covered by this contribution, nor the share it represented in total ODA-eligible expenditures incurred.

Additionality of funding

96. See Clarification 5 in the main body of this Report.

Methodology used

97. Most members report using the same methodology for assessing ODA-eligible costs for Ukrainian refugees as the one used to assess the costs for other refugees (Austria, Canada, Denmark, Estonia, France, Germany, Ireland, Italy, Japan, Lithuania, Norway, Portugal, Spain, Sweden, Switzerland, United Kingdom and United States, also non-DAC countries: Latvia, Malta and Romania).

98. However, Poland explains that, due to the unprecedented situation related to the influx of refugees to Poland, the general methodology for calculating in-donor refugee costs in ODA was insufficient in the case of Ukrainians as they were not covered by standard asylum procedures. In 2022, each ministry and local government was involved in assisting refugees from Ukraine. Right after the introduction of the Temporary Protection Directive, a special Polish Law was voted on 12 March 2022 for assistance to citizens of Ukraine in connection with the armed conflict and the “Aid Fund” managed by the BGK was launched. See details in Box 1.

99. Czechia states that it uses a much simpler methodology than the one used for other refugees as the twelve-month rule is met by default (see paragraph 70). It also specifies the methodologies used differ between 2022 and from 2023 onwards. In 2022, the methodology was based on the Lex Ukraine, which is the government decision on different types of humanitarian aid allowances provided either directly to the refugees or to the municipalities and other entities denoted to provide emergency services (e.g. emergency health and social services, emergency shelter and livelihood support). In 2023, when the system was already settled, the Lex Ukraine was amended and most of the emergency allowances ended. The scope of costs reported is thus smaller from 2023 onwards.

Box 1. Example of a methodology for aid accounting: the Aid Fund in Poland

In its response to the Survey, Poland describes that the Aid Fund finances tasks to assist Ukraine, in particular Ukrainian citizens affected by the armed conflict, including but not limited to: payments for family, upbringing and social assistance benefits to refugees from Ukraine, medical care, including the purchase and dispensing of medical products, providing reception facilities, providing funding for public transport journeys, payment of cash benefits, support to local government units for pre-school upbringing, schools and institutions and school transport.

The special Law voted in March 2022 required Ministries to have separate Aid Fund’s sub-accounts transferring funds to local governments’ units and their subordinated units.

These sub-accounts enable data collection and aggregation of ODA figures and facilitate reporting of amounts related to the Aid Fund at the central administration level. Local governments and other public institutions separately report only activities financed directly from their budget and not from the Aid Fund (e.g. accommodation in their own centres, special projects implemented by NGOs, etc.).

Assessments of ODA eligibility were carried out with due diligence, with many local projects analysed to exclude non-eligible items (e.g. integration costs).

Sources

100. Estonia organised an information session for administrations concerned and sent out guidelines on calculating in-donor refugee costs.

101. Members report different sources, mainly Government departments providing services (Ministries, their units), sub-national governments and municipalities, as well as National Civil Protection Service and National Statistical Office. Most common ones include:

- Ministry of the Interior, Ministry of Foreign Affairs, Ministry of Labour/Social Affairs/Welfare, Ministry of Finance, Ministry of Culture, Ministry of Health, Ministry of Justice, Ministry of Transport, Ministry of Education and Research
- Statistical Offices
- Refugee Reception Centres
- Municipalities

102. In some cases, ODA calculations are based on contributions from several ministries. For example, in Denmark, relevant ministries conduct calculations within their area of expertise, which are then combined to calculate total in-donor refugee costs.

Use of estimates and/or imputations

103. Several members base their calculation of ODA on the **number of days spent by Ukrainians in the care system, the average daily rate and the average number of refugees** (Austria, France, Italy, Sweden) while others look at actual expenditures reported by the different ministries (Ireland partly, Italy partly, non-DACs: Romania).

104. As indicated under Clarification 3, some members track expenditures at the individual level in their domestic system and can use real figures with no need for estimates or imputations:

- Some use average costs per day (Austria, Italy).
- For some, expenditures at the individual level are available only for some types of support, such as allowances and benefits (Estonia, non-DACs: Romania), costs related to reception facilities (Spain), etc. and they use estimates for the rest.
- Some members use the number of arrivals and number of subsidies paid (Switzerland).
- In Slovenia individual tracking is possible if some conditions are met: a person with temporary protection that has opened a Slovenian Bank account, that is settled at a private accommodation, has filed financial assistance only for himself/herself and does not have any related medical cost nor has attended language courses. In all other cases, different databases need to be checked. The tracking of expenditures is thus mainly calculated on the context of each expenditure and evidenced based on the relevant accounting codes.
- In Iceland, systems to track individuals are in place, through a system of registration, but there are limits in data quality.
- Portugal reports effective expenditures incurred by municipalities.

105. Members that cannot track expenditures at the individual level use a variety of methods to estimate the costs:

- Denmark uses different methods for different types of costs, and various ministries are involved in the calculation of in-donor refugee costs. For example, for costs related to health care, the responsible ministry established a proxy using data for refugees of non-western countries. In the area of education, costs for primary care are calculated based on the yearly budget reported by municipalities, and a mark-up is added as special language courses are required. Costs for secondary education are sourced and calculated directly by the responsible ministry as they are state-funded. Costs related to social welfare are estimated as a unit cost per refugee based on the accounts from the previous year.
- France estimates the allowance paid to beneficiaries of temporary protection based on the average cost recorded in first quarter of the year, and forecasts of entries and exits of beneficiaries for the rest of the year. For accommodation, their forecast corresponds to the number of accommodation

places mobilised multiplied by a daily cost per place. The number of funded places is greater than the number of people finally welcomed. They also use imputations for health expenditures.

- Italy tracks the number of Ukrainians and uses average cost per person per day and average length of stays in reception centres to estimate the costs for this item. It uses actual expenditures for the provision of temporary assistance, covered by an ad hoc budget allocation.
- Germany uses estimations based on the number of people granted benefits for the first time and the benefits granted per person per year; the costs are divided between 2022 and 2023.
- Ireland specified that as all expenditures for 2022 ODA are within the 12-months, they did not track expenditures at the individual level and no assumptions have been required. However, the process will be reviewed for 2023.
- Japan does not track expenditures at the individual level, but their methodology estimates the ODA-eligible share of annual expenditures.
- Lithuania sorts data by nationality and uses aggregate numbers.
- Norway estimates how many asylum seekers have been in Norway for up to 12 months and estimates expenses by service, using historical data.
- The United States treat all arrivals as if they came on the first day of the year and then estimates the ODA-eligible share of each programme. A detailed description of the formula and estimates used to conduct the calculations is provided in the general model available at: <https://www.oecd.org/dac/financing-sustainable-development/refugee-costs-oda.htm>.

Contributions through multilateral channels

106. Austria reports designing humanitarian aid through other channels than government, ensuring the rules by restricting the life span of the activity or asking for confirmation by the implementer and the nature of costs. (See Clarification 3.)

Support to Ukrainians in non-ODA eligible countries

107. 10 DAC members (Belgium, Canada, Estonia, Germany, Italy, Lithuania, Poland, Portugal, Spain, United States) and 3 non-DAC members (Latvia, Romania, Malta) report no support to Ukrainian nationals in non-ODA eligible countries included in their ODA.

108. 6 DAC members included support to Ukrainians in non-ODA eligible countries:

- Austria remarks that their support in non-ODA eligible countries complies with the Reporting Instructions both in terms of the twelve-month rule and regarding including temporary sustenance only. In particular, they report support to Ukrainian refugees in Poland, Slovak Republic and Czech Republic, focusing on emergency relief supplies and health care.
- Ireland has included funding to a programme through UNHCR which includes a component of support to Ukrainian refugees in non-ODA eligible countries as well as in ODA eligible countries.
- Japan reports compliance with the ODA rules by confirming with each reporter if the project observes the 12-month rule and the eligibility of specific cost items.
- As part of the Norwegian humanitarian assistance in 2022, some funding was provided to non-ODA eligible countries in support of Ukrainian refugees.
- Slovenia has included some support in ODA and non-ODA eligible countries through multilateral (ICRC, WFP, UNHCR) and NGO channels such as Caritas and ITF.

- Switzerland includes emergency assistance in Poland provided directly by the Swiss Humanitarian Aid Unit, in the form of food, medicine and shelter for people fleeing Ukraine. This emergency assistance is meant for people on the move and not for long-term refugees.

Contributions from other members

109. This question sought to verify that members that benefitted from support from other members to manage the hosting of Ukrainian refugees were able to remove this support from their own ODA reporting, to avoid double-counting.

110. A few countries specified receiving support from other contributors:

- Czechia and Poland received funds from other donors or multilateral organisations such as UNICEF but excluded it from their own ODA reporting.
- Lithuania also excluded from its ODA reporting the assistance it has received from i) the Union Civil Protection Mechanism (bunk beds, foam mattresses, etc.) in order to create a reserve of accommodation places for the 2022 winter, as an influx was predicted at the time due to upcoming winter months; ii) Norway (bunk beds and mattresses).
- Some countries report contributions from EU funds, such as:
 - Estonia mentions it will receive support from the EU (AMIF - Asylum, Migration and Integration Fund and Structural Funds), but can differentiate between state budget expenditures and other (e.g. EU) expenditures.
 - Slovenia received support from AMIF but there is no double-counting as costs were tracked with different budget codes and in different analytics. The Government Office for the Support and Integration of Migrants has also implemented in 2022 a project financed by Norway Grants and EEA Grants: the funds for this project in the amount of EUR 79 879 were not reported as ODA in 2022.
 - Czechia received support from the EU for its reception centres, but these funds are not part of the state budget and thus can be completely separated.

Per capita cost

111. The Survey confirms that per capita costs are lower in the case of Ukrainian refugees than for other refugees, due to the fact that they have the right to work and, in many cases, will hence not seek/obtain assistance. Another reason indicated in the Survey is that Ukrainians are mostly housed in private accommodation which is less costly. Note however that the data on per capita costs is patchy and not much comparable across countries.

112. Average costs reported for in-donor refugee costs for Ukrainians vary a lot across the countries, and range between 3.14 USD and 12 000 USD, with most values around 1 000 – 5 000 USD per capita. This is much lower than the average of costs reported so far in ODA per refugee (closer to 15 000 USD).

113. The figures on per capita cost should be treated with caution. The calculation as it stands - total ODA costs for Ukrainian refugees divided by the total number of Ukrainian refugees - includes several biases and can be interpreted in different ways. The resulting figures on per capita costs could be misleading and misconstrued.

- Not all refugees in a same host country receive the same level of support for the same amount of time. From an average per capita cost, it will not be visible that some refugees receive support for only a few days and others for a full year (a daily average/rate might be more relevant than an annual average for such cases).
- Some categories of refugees are most costly to support (e.g. unaccompanied children).

- In some cases, the total number of refugees in the country is much higher than the number of refugees actually receiving assistance counted in ODA.³⁷ It was not clear from responses to the Survey which number was used in the calculation of per capita costs.
- Not all costs are included in ODA. Some members only report part of the costs, such as the ones extended by municipalities or specific regions. Furthermore, in the case of Ukrainian refugees, as they are given the right to work, some of the costs are not considered eligible because they contribute to their integration.

³⁷ For example, in the case of Italy, different figures are quoted: number of refugees coming from Ukraine at December 31, 2022: 173 500; number of applications for temporary protection: 169 168; unaccompanied minors: 5 000; beneficiaries of sustenance contribution: 120 000; beneficiaries of temporary assistance: 144 000. Similarly, Poland quotes numbers of refugees at different points: the 21 reception points have served a total of 1 392 216 people, 1 384 305 PESEL numbers were assigned (the number gives access to social benefits).