

DAC List of ODA Recipients
Effective for reporting on 2021 flows**

Least Developed Countries	Low Income Countries which are not LDCs (per capita GNI <= \$1 005 in 2016)	Lower Middle Income Countries and Territories which are not LDCs (per capita GNI \$1 006-\$3 955 in 2016)	Upper Middle Income Countries and Territories which are not LDCs (per capita GNI \$3 956-\$12 235 in 2016)
Afghanistan (L) Bangladesh (LM) Benin (LM) Bhutan ¹ (LM) Burkina Faso (L) Burundi (L) Cambodia (LM) Central African Republic (L) Chad (L) Comoros (LM) Democratic Republic of the Congo (L) Djibouti (LM) Eritrea (L) Ethiopia (L) Gambia (L) Guinea (L) Guinea-Bissau (L) Haiti (L) Kiribati (LM) Lao People's Democratic Republic (LM) Lesotho (LM) Liberia (L) Madagascar (L) Malawi (L) Mali (L) Mauritania (LM) Mozambique (L) Myanmar (LM) Nepal (LM) Niger (L) Rwanda (L) Sao Tome and Principe ¹ (LM) Senegal (LM) Sierra Leone (L) Solomon Islands ¹ (LM) Somalia (L) South Sudan (L) Sudan (L) Tanzania (LM) Timor-Leste (LM) Togo (L) Tuvalu (UM) Uganda (L) Yemen (L) Zambia (LM)	Democratic People's Republic of Korea Zimbabwe (LM)	Angola Armenia (UM) Bolivia Cabo Verde Cameroon Congo Côte d'Ivoire Egypt El Salvador Eswatini Georgia (UM) Ghana Guatemala (UM) Honduras India Indonesia (UM) Jordan (UM) Kenya Kosovo (UM) Kyrgyzstan Micronesia Moldova Mongolia Morocco Nicaragua Nigeria Pakistan Papua New Guinea Philippines Sri Lanka Syrian Arab Republic (L) Tajikistan (L) Tokelau* Tunisia Ukraine Uzbekistan Vanuatu Viet Nam West Bank and Gaza Strip	Albania Algeria (LM) Antigua and Barbuda ² Argentina Azerbaijan Belarus Belize Bosnia and Herzegovina Botswana Brazil China (People's Republic of) Colombia Costa Rica Cuba Dominica Dominican Republic Ecuador Equatorial Guinea Fiji Gabon Grenada Guyana Iran Iraq Jamaica Kazakhstan Lebanon Libya Malaysia Maldives Marshall Islands Mauritius ³ (H) Mexico Montenegro Montserrat* Namibia Nauru ³ (H) Niue* North Macedonia Palau ² Panama ² Paraguay Peru Saint Helena* Saint Lucia Saint Vincent and the Grenadines Samoa Serbia South Africa Suriname Thailand Tonga Turkey Turkmenistan Venezuela Wallis and Futuna*

**During the 2020 triennial review of the List, the DAC agreed to an exceptional one-year delay to updating the List of countries that are eligible to receive ODA. It set the date of graduation of the countries meeting the criterion to graduate, as well as the update of the DAC groupings for countries that are not LDCs, to 1 January 2022 on an exceptional basis in the light of the ongoing global pandemic. Countries remaining on the List in 2022 will be classified according to the World Bank's latest income classifications at the time of the update, i.e. 2020 income classifications, with LDCs listed separately.

(1) General Assembly resolution A/73/L.40/Rev.1 adopted on 13 December 2018 decided that Bhutan will graduate five years after the adoption of the resolution, i.e. on 13 December 2023, and that São Tomé and Príncipe and Solomon Islands will graduate six years after the adoption of the resolution, i.e. on 13 December 2024.

(2) Antigua and Barbuda, Palau and Panama will graduate from the DAC List of ODA Recipients on 1 January 2022, following agreement by the DAC during the 2020 triennial review of the List to an exceptional one-year delay to updating the List of countries that are eligible to receive ODA.

(3) Mauritius and Nauru exceeded the high-income threshold in 2019. In accordance with the DAC rules for revision of this List, if they remain high income countries until 2022, they will be proposed for graduation from the List in the 2023 review.

*Countries and territories not classified in World Bank income groups. Estimated placement on the List.

Note: L, LM, UM and H shown after country names refer to the latest World Bank income classifications of: LDCs; any high-income countries that have not yet met the criteria for graduation; and also any countries that changed World Bank income group after 2016. For the World Bank's current 2021 fiscal year, low-income (L) economies are defined as those with a GNI per capita, calculated using the World Bank Atlas method, of USD 1 035 or less in 2019; lower middle-income (LM) economies are those with a GNI per capita between USD 1 036 and USD 4 045; upper middle-income (UM) economies are those with a GNI per capita between USD 4 046 and USD 12 535; high-income (H) economies are those with a GNI per capita of USD 12 536 or more.