

DAC List of ODA Recipients  
Effective for reporting on 2022 and 2023 flows

Least Developed Countries	Low Income Countries which are not LDCs (per capita GNI <= \$1 045 in 2020)		
Afghanistan(L) Angola (LM) Bangladesh (LM) Benin (LM) Bhutan <sup>1</sup> (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 (LM) 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 <sup>1</sup> (LM) Senegal (LM) Sierra Leone (L) Solomon Islands <sup>2</sup> (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 Syrian Arab Republic		

(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) Nauru exceeded the high-income threshold in 2019 and 2020. In accordance with the DAC rules for revision of this List, if it remains a high income country until 2022, it will be proposed for graduation from the List in the 2023 review.

(3) Venezuela has been temporarily unclassified by the World Bank in July 2021 pending release of revised national accounts statistics. Estimated placement on the List.

\*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 and any high-income countries that have not yet met the criteria for graduation. 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 1 045 or less in 2020; lower middle-income (LM) economies are those with a GNI per capita between USD 1 046 and USD 4 095; upper middle-income (UM) economies are those with a GNI per capita between USD 4 096 and USD 12 695; high-income (H) economies are those with a GNI per capita of USD 12 696 or more.