## DAC List of ODA Recipients | Effective for reporting on 2024 flows

LEAST DEVELOPED COUNTRIES	LOW INCOME COUNTRIES WHICH ARE NOT LDCs (per capita GNI <= \$1 135 in 2022)	LOWER MIDDLE INCOME COUNTRIES AND TERRITORIES WHICH ARE NOT LDCs (per capita GNI \$1 136 - \$4 465 in 2022)	UPPER MIDDLE INCOME COUNTRIES AND TERRITORIES WHICH ARE NOT LDCs (per capita GNI \$4 466 - \$13 845 in 2022)
Afghanistan (L) Angola (LM) Bangladesh (LM) Benin (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 (LM) Guinea-Bissau (L) Haiti (LM) Kiribati (LM) Lao People's Democratic Republic (LM) Lesotho (LM) Liberia (L) Madagascar (L) Malawi (L) Malawi (L) Mali (L) Mauritania (LM) Nozambique (L) Myanmar (LM) Niger (L) Rwanda (L) São Tomé and Príncipe' (LM) Senegal (LM) Sierra Leone (L) Solomon Islands' (LM) Somalia (L) South Sudan (L) Sudan (L) Tanzania (LM) Timor-Leste (LM) Timor-Leste (LM) Togo (L) Tuvalu (UM) Uganda (L) Zambia (LM)	Democratic People's Republic of Korea Syrian Arab Republic	Algeria Bhutan Bolivia Cabo Verde Cameroon Congo Côte d'Ivoire Egypt Eswatini Ghana Honduras India Iran Jordan Kenya Kyrgyzstan Lebanon Micronesia Mongolia Morocco Nicaragua Nigeria Pakistan Papua New Guinea Philippines Samoa Sri Lanka Tajikistan Tokelau* Tunisia Ukraine Uzbekistan Vanuatu Viet Nam Zimbabwe	Albania Argentina Argentina Azerbaijan Belarus Belize Bosnia and Herzegovina Botswana Brazil China (People's Republic of) Colombia Costa Rica Cuba Dominica Dominica Dominica Republic Ecuador El Salvador Equatorial Guinea Fiji Gabon Georgia Grenada Guatemala Guyana <sup>2</sup> (H) Indonesia Iraq Jamaica Kazakhstan Kosovo Libya Malaysia Maldives Marshall Islands Mauritius Mexico Moldova Montenegro Montserrat <sup>3</sup> (H) Namibia Nauru <sup>4</sup> (H) Niue* North Macedonia Palau Panama <sup>2</sup> (H) Paraguay Peru Saint Helena* Saint Helena*

(1) General Assembly resolution A/73/L.40/Rev.1 adopted on 13 December 2018 decided that São Tomé and Príncipe and Solomon Islands will graduate six years after the adoption of the resolution, i.e., on 13 December 2024. Angola's previously scheduled graduation from the LDC category was deferred in 2023. At the UN Committee for Development Policy's 2024 Triennial Review. Angola no longer met the graduation criteria and therefore will remain an LDC. The List will therefore be revised for 2025 and 2026 ODA reporting if it is confirmed that São Tomé and Príncipe and Solomon Islands moved from the LDC category, and they will appear against their respective World Bank groupings on the List.

(2) Guyana and Panama exceeded the high-income threshold in 2022. In accordance with the DAC rules for revision of this List. If they remain a high-income country until 2025, they will be proposed for graduation from the List in the 2026 review.

(3) The DAC agreed to defer the decision to graduate Montserrat until October 2025, based on reliable GNI per capita data to be submitted by the latest on 1 July 2025. If the data show that Montserrat remained a high-income country, it will be proposed for graduation for 2026.

(4) The DAC approved the graduation of Nauru from the DAC List of ODA Recipients but agreed to defer the date of effect of its graduation until 1 January 2026. In January 2026, the DAC will update the DAC List of ODA Recipients to reflect Nauru's graduation.

(5) 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 2024 fiscal year, low income (L) economies are defined as those with a GNI per capita, calculated using the World Bank Atlas method, of USD 1 135 or less in 2022; lower middle-income (LM) economies are those with a GNI per capita between USD 1 136 and USD 4 465; upper middle-income (UM) economies are those with a GNI per capita between USD 4 466 and USD 13 845; high income (H) economies are those with a GNI per capita of more than USD 13 845.

Saint Lucia Saint Vincent and the Grenadines Serbia South Africa Suriname Thailand Tonga Türkiye Turkmenistan Venezuela<sup>5</sup> Wallis and Futuna\* West Bank and Gaza Strip

