

**DAC List of ODA Recipients**  
**Effective for reporting on 2018, 2019 and 2020 flows**

Least Developed Countries	Other Low Income Countries (per capita GNI <= \$1 005 in 2016)	Lower Middle Income Countries and Territories (per capita GNI \$1 006-\$3 955 in 2016)	
Afghanistan Angola <sup>1</sup> Bangladesh Benin Bhutan Burkina Faso Burundi Cambodia Central African Republic Chad Comoros Democratic Republic of the Congo Djibouti Eritrea Ethiopia Gambia Guinea Guinea-Bissau Haiti Kiribati Lao People's Democratic Republic Lesotho Liberia Madagascar Malawi Mali Mauritania Mozambique Myanmar Nepal Niger Rwanda Sao Tome and Principe Senegal Sierra Leone Solomon Islands Somalia South Sudan Sudan Tanzania Timor-Leste Togo Tuvalu Uganda Vanuatu <sup>1</sup> Yemen Zambia	Democratic People's Republic of Korea Zimbabwe	Armenia Bolivia Cabo Verde Cameroon Congo Côte d'Ivoire Egypt El Salvador Georgia Ghana Guatemala Honduras India Indonesia Jordan Kenya Kosovo Kyrgyzstan Micronesia Moldova Mongolia Morocco Nicaragua Nigeria Pakistan Papua New Guinea Philippines Sri Lanka Swaziland Syrian Arab Republic Tajikistan Tokelau Tunisia Ukraine Uzbekistan Viet Nam West Bank and Gaza Strip	

(1) General Assembly resolution A/RES/70/253 adopted on 12 February 2016, decided that Angola will graduate five years after the adoption of the resolution, i.e. on 12 February 2021. General Assembly resolution A/RES/68/18 adopted on 4 December 2013, decided that Vanuatu will graduate four years after the adoption of the resolution on 4 December 2017. General Assembly resolution A/RES/70/78 adopted on 9 December 2015, decided to extend the preparatory period before graduation for Vanuatu by three years, until 4 December 2020, due to the unique disruption caused to the economic and social progress of Vanuatu by Cyclone Pam.

(2) Antigua and Barbuda exceeded the high-income threshold in 2015 and 2016, and Palau exceeded the high-income threshold in 2016. In accordance with the DAC rules for revision of this List, if they remain high income countries until 2019, they will be proposed for graduation from the List in the 2020 review.

(3) The DAC agreed to defer decision on graduation of Cook Islands until more accurate GNI estimations are available. A review of Cook Islands will take place in the first quarter of 2019.