

**DEVELOPMENT CO-OPERATION DIRECTORATE  
DEVELOPMENT ASSISTANCE COMMITTEE**

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**TARGETING ODA TOWARDS COUNTRIES IN GREATEST NEED**

**DAC meeting, 13 May 2014**

*This document is submitted for DISCUSSION under Item 4 of the Draft DAC Agenda [DCD/DAC/A(2014)6].*

*It responds to the request by the Senior Level Meeting on 3-4 March 2014 to explore targets or other incentives for directing official development assistance (ODA) to countries in greatest need, namely the LDCs. The paper estimates the efforts needed to reach various targets, including under possible alternative methods of counting loans.*

*Members are invited to share their views on how to ensure better targeting of ODA towards LDCs and how this could best be incentivised.*

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## TABLE OF CONTENTS

TARGETING ODA TOWARDS COUNTRIES IN GREATEST NEED .....	3
Current ODA allocations – LDCs receive a third of total ODA .....	4
Setting a possible new target of provider effort towards LDCs .....	6
Implication on ODA allocations to LDCs under options for modernised reporting on ODA loans .....	9
Conclusions and issues for consideration.....	12
ANNEX 1 - DAC COUNTRIES' NET ODA TO LDCS .....	13
ANNEX 2 - METHODOLOGY .....	14

### Tables

Table 1. Estimated shares of ODA to LDCs with changed treatment of loans (2012) .....	10
Table A2.1. Breakdown of total ODA to LDCs (2012).....	14
Table A2.2. Volume impact of 40%, 50% and 60% targets of ODA to LDCs (2012).....	15

### Figures

Figure 1. Net ODA disbursements incl. imputed multilateral ODA, by income group (1960-2012) ....	5
Figure 2. DAC countries' net ODA to LDCs as % of GNI (1960-2012).....	5
Figure 3. DAC members' current share of net ODA to LDCs (% , 2012).....	7
Figure 4. DAC members' share of ODA to LDCs and target scenarios (% , 2012).....	8
Figure 5. Allocations of DAC members' ODA loans (2012).....	9
Figure A1.1. DAC countries' net ODA to LDCs as % of GNI (disbursements, 2012).....	13

## TARGETING ODA TOWARDS COUNTRIES IN GREATEST NEED

1. Rapid progress in the availability of FDI and other private finance to developing countries is changing the role of ODA. The relative importance of ODA compared to other external financing is decreasing for the majority of countries; however, in Least Developed Countries (LDCs), ODA still represents over 70% of total external finance and their capacity to attract other sources of finance, including FDI, remains limited. Despite the increasing focus on domestic resource mobilisation, ODA flows are still significant compared to the financial resources that these countries can mobilise through taxes.<sup>1</sup> The LDCs are by the UN defined as “low-income countries suffering from the most severe structural impediments to sustainable development” and would in the context of the post-2015 financing strategy deserve special attention given the challenges they face.

2. There is increasing interest on the part of the donor community to find suitable ways for addressing the shortcomings of concessional financing to LDCs. At its Senior Level Meeting in March 2014, the DAC expressed support for the continued examination of ways to increasingly target ODA to those countries where concessional financing is most needed. Rather than altering the qualification criteria for the DAC List of ODA Recipients, SLM participants expressed a preference for exploring options on a new target of ODA to LDCs.

3. The post-2015 Sustainable Development Goals present an opportunity for the DAC to take leadership and showcase its ambition to improve countries’ access to external development finance, in particular concessional resources, and to ensure that no country is left behind.

4. In order to ensure that LDCs receive adequate resources, changes are needed in the way ODA is allocated. While there are existing UN targets for the amount of ODA that should be directed to LDCs, these targets are quite complex and are benchmarked against donors’ GNI.<sup>2</sup> Also, the UN target for LDCs has not attained the same level of recognition and prominence as the 0.7% ODA-to-GNI target. One way of reviving interest in meeting the special needs of LDCs may be to consider the introduction of a new target based on a share of members’ ODA volume rather than GNI.

5. This paper intends to feed into the discussion among donors by presenting potential target scenarios, and outlining the efforts required by donors to reach the proposed targets. It first presents the current state of play on ODA allocations to different country groups and presents scenarios for increased efforts including of a modernised ODA.

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1. In LDCs, total ODA volume represents on average half of the volume countries gather through tax revenues. See “The Where of Development Finance: Towards Better Targeting of Concessional Finance”, DCD/DAC(2013)29.

2. The UN target for ODA to LDCs commits donors to provide 0.15-0.20% of their GNI as aid to LDCs. The commitment states that all donor countries which have committed themselves to the 0.15 % target should achieve this target by 2015 or ensure their best efforts are put to achieving this goal. All donor countries which have met the 0.15 % target should undertake to reach 0.20 % and donor countries already providing more than 0.20 % of their GNI as ODA to LDCs should continue to do so and maximize their efforts to further increase ODA to LDCs. See the Report of the Fourth United Nations Conference on the Least Developed Countries, Istanbul, Turkey, 9-13 May 2011.

### **Current ODA allocations – LDCs receive a third of total ODA**

6. As shown in Figure 1, **the past decade has seen significant increases in ODA levels**. This increase in ODA has benefitted countries in all income groups, including LDCs. However, close to two-thirds of the increase in net ODA to LDCs benefitted only four countries (Afghanistan, Democratic Republic of Congo, Ethiopia and Sudan). There has also been a recent surge in net ODA reported as regionally or globally unallocated, of which over a quarter can be attributed to an increase of in-donor costs.

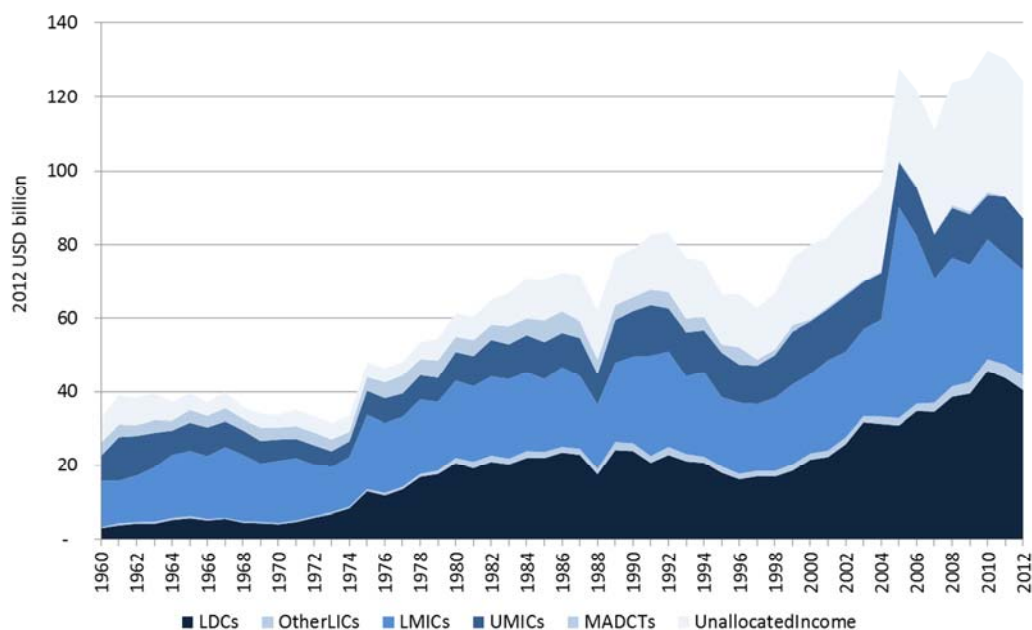
7. A worrying trend is that **in recent years, ODA shares to LDCs have been decreasing, while ODA allocations to upper-middle income countries (UMICs) have increased**. The share of DAC countries' net ODA to LDCs<sup>3</sup> was 32% in 2012, down from 34% in 2010. In contrast, after dropping for most of the early 2000s, the share of net ODA allocated to UMICs has been on the rise since 2010 and represented 14% of total net ODA in 2012.

8. **While aid flows have increased considerably, their allocation patterns continue to overlook the increasing needs of LDCs**. According to the recent press release on ODA flows, there was a 6.1% increase in ODA in 2013, reaching the highest level ever recorded. However, a large part of the increase was due to the increasing use of development loans, which rose by 33% in real terms from 2012, and mainly target middle-income countries (MICs). The provisional figures of ODA increase to LDCs could be attributed to exceptional debt relief for Myanmar in 2013; however, the detailed data that will confirm this will be available later this year. Meanwhile, according to the preliminary results from the 2014 DAC Survey on Forward Spending Plans, the trend of a falling share of aid going to the neediest sub-Saharan African countries is likely to persist.<sup>4</sup>

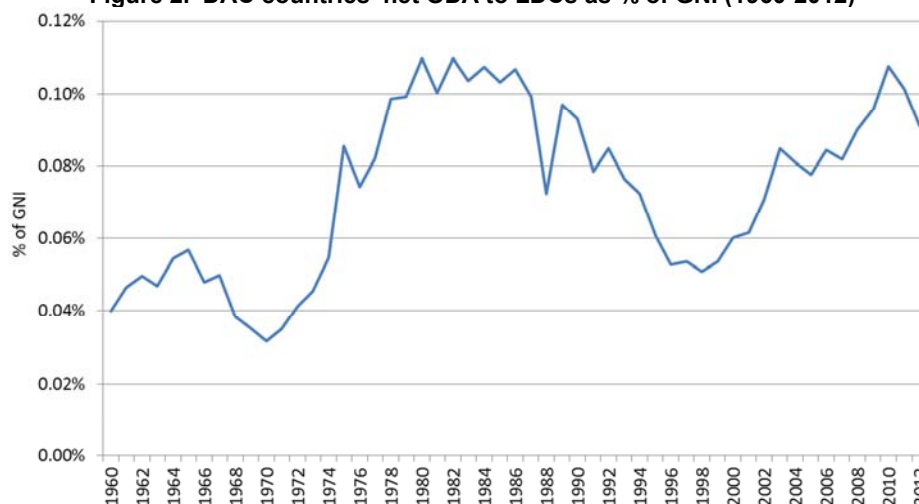
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3. Total net ODA to LDCs calculated as DAC countries bilateral net ODA and imputed multilateral ODA. Imputed multilateral ODA is a way of estimating the geographical distribution of donors' core contributions to multilateral agencies, based on the geographical breakdown of multilateral agencies' disbursements for the year of reference. For more information, see: <http://www.oecd.org/dac/stats/oecdmethodologyforcalculatingimputedmultilateraloda.htm>

4. The 2014 Survey on Donors' Forward Spending Plans included 60 countries and agencies, and requested indicative spending plans for Country Programmable Aid (CPA) to all countries and regions up to 2017.

**Figure 1. Net ODA disbursements incl. imputed multilateral ODA, by income group (1960-2012)**

9. Looking at donor performance against the **UN ODA target of 0.15-0.20% of GNI to LDCs, the majority of DAC countries still fall short of the target.** In 2012, only five member countries reached the UN target of allocating 0.20% of their GNI as aid to LDCs (Denmark, Ireland, Luxembourg, Norway and Sweden), and an additional three allocated between 0.15% and 0.20% (Finland, Netherlands and United Kingdom).<sup>5</sup> On average DAC countries provided 0.09% of their GNI as ODA to LDCs in 2012. This figure takes into account both DAC countries' bilateral ODA and imputed multilateral ODA. While the current level, as shown in Figure 2, is historically still relatively high, there has been a sharp decrease from the most recent peak year in 2010, when 0.11% of DAC countries' GNI was allocated to LDCs.

**Figure 2. DAC countries' net ODA to LDCs as % of GNI (1960-2012)**

5. Annex 1 presents each DAC country's ODA to LDCs as a share of GNI.

### Setting a possible new target of provider effort towards LDCs

10. While it is important to continue to support MICs in meeting their development challenges, including reducing inequality, it is crucial to ensure LDCs access to external development finance to contribute to setting a sustainable growth path and eradicate poverty by 2030. A new and politically more attractive target of aid to LDCs would support such an ambition.

11. In 2012, 32% of DAC countries' ODA was allocated to LDCs; however, it can be assumed that a portion of regional and global unallocated resources also benefit LDCs. In the discussion paper to the SLM, this portion was assumed to be 50% for all DAC countries.<sup>6</sup> Further analysis estimating the share of regional and global programmes on the basis of each DAC country's country allocations shows that 52% of DAC countries' total ODA unallocated by country – excluding in-donor costs – could be attributed to LDCs.<sup>7</sup> While being very close to the assumption used for the SLM paper, the share of regional and global programmes attributed to LDCs in this paper varies across members, since it is based on their specific country allocations.

12. Allocating these costs by recipient groups yields an additional 8% of DAC countries' ODA to LDCs. **It can therefore be assumed that 40% of DAC countries' total net ODA benefits LDCs (instead of 32%).** As shown in Figure 3, the share of ODA to LDCs varies significantly across DAC countries, with Iceland and Ireland allocating over 60% of their ODA to LDCs and Greece, Poland, Slovak Republic and Slovenia allocating less than 20%.

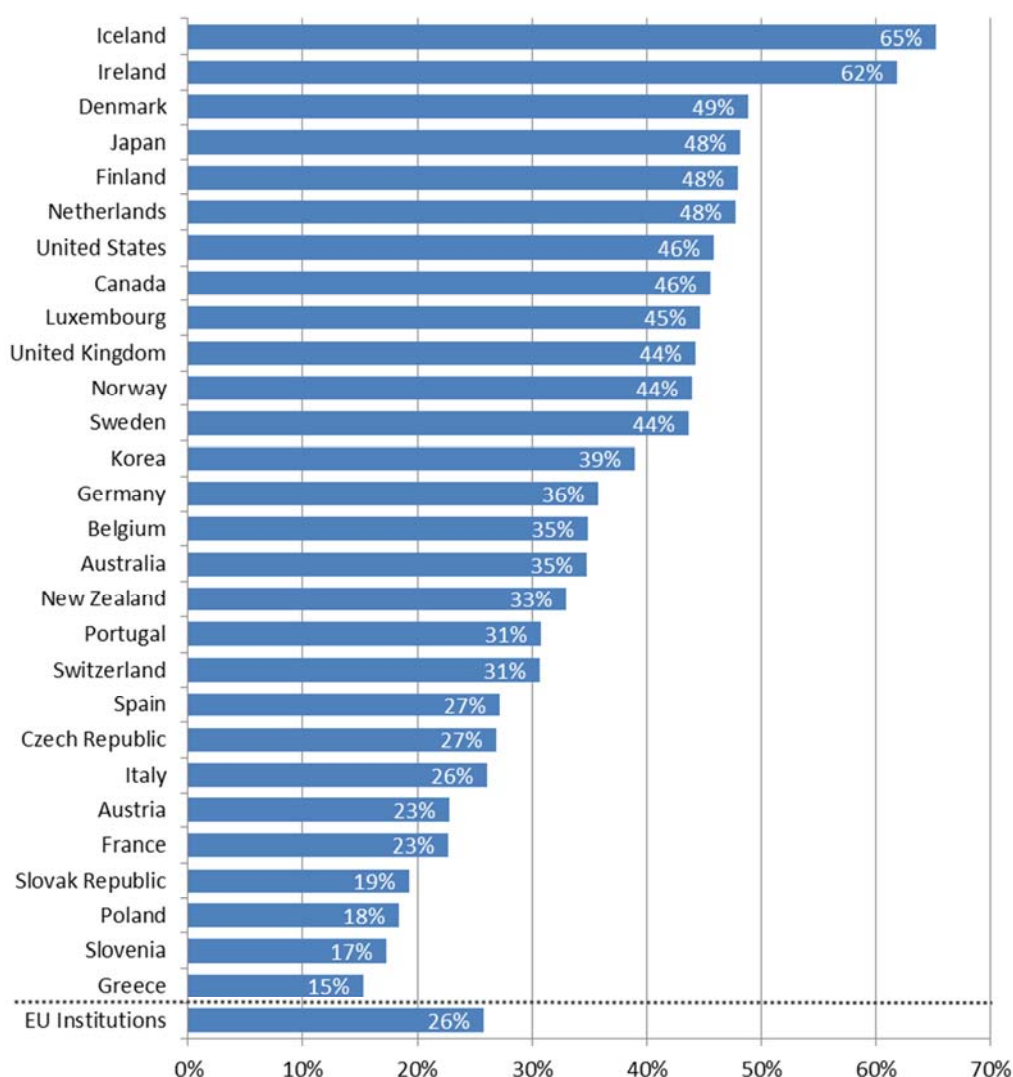
13. It is worth noting that for DAC member countries that are also EU members and the allocations of EU Institutions affects their share of ODA to LDCs. This is in particular the case for DAC EU countries with large shares of their ODA going to the EU. The allocation patterns of these countries will closely follow that of EU Institutions. In 2012, EU institutions allocated 26% of their ODA to LDCs.

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6. In the paper *Modernising the DAC's Development Finance Statistics* [DCD/DAC(2014)9], it was assumed half of the amounts unallocated by country, excluding in-donor costs, are de facto allocated to LDCs.

7. More information on the methodology behind these estimations can be found in Annex 2.

Figure 3. DAC members' current share of net ODA to LDCs (% , 2012)



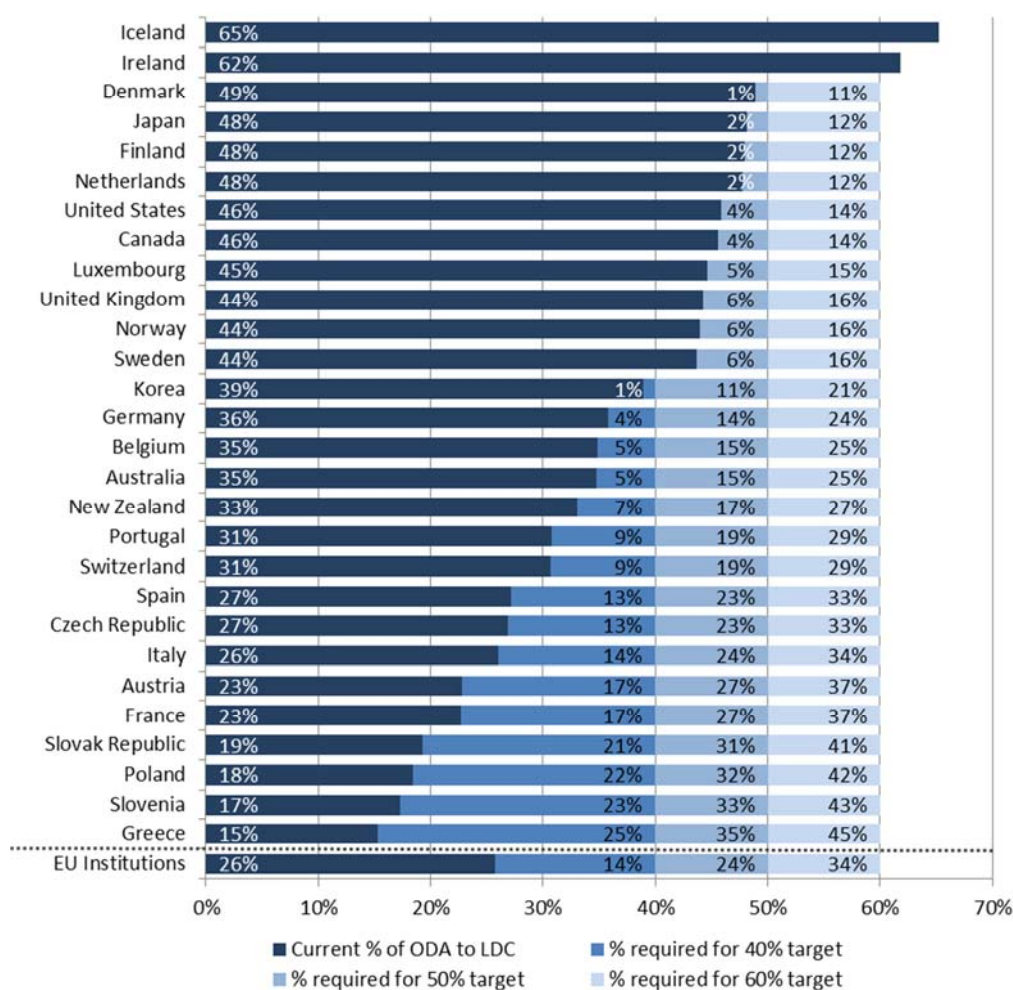
Note: The figures are calculated as the sum of total net bilateral ODA to LDCs, including an estimate for amounts reported as unallocated by country, and imputed multilateral ODA to LDCs divided by total net ODA. The estimated share to LDCs of amounts reported as unallocated by country are based on donors' bilateral country allocations in each region.

14. **A scenario for a more ambitious target could be that all DAC countries allocate at least 50% of their net ODA to LDCs.** Such efforts would entail USD 12.3 billion of additional resources to LDCs. This represents an overall increase in ODA to LDCs by 24%. However, the amounts required by members to attain the target differ since it depends on their current share of ODA to LDCs. Two DAC countries have already surpassed the 50% target and would only have to maintain current allocation practices to achieve it. Others would have to reallocate a significant share of their ODA to reach the target (assuming a fixed ODA envelope). Three DAC countries account for more than half of the total gap in volume terms (France, Germany and the United States).

15. **A less ambitious target could be that all DAC countries' allocate at least 40% of their net ODA to LDCs.** Although this would ensure that a crucial portion of ODA is allocated to the poorest countries, it would send a less strong political message given the fact that the current DAC average is

already 40%. In 2012, there were 12 DAC countries already surpassing this level. An even more ambitious target could be to raise the bar and aim for 60%; however, this would require an increase of more than 50% of ODA to LDCs. Figure 4 shows the current share of individual DAC countries' ODA allocation to LDCs and illustrates the percentage increase required to attain the three LDC allocation target scenarios (resp. 40%, 50% and 60%). Annex 2 sets out the corresponding volume increases required.

**Figure 4. DAC members' share of ODA to LDCs and target scenarios (% , 2012)**



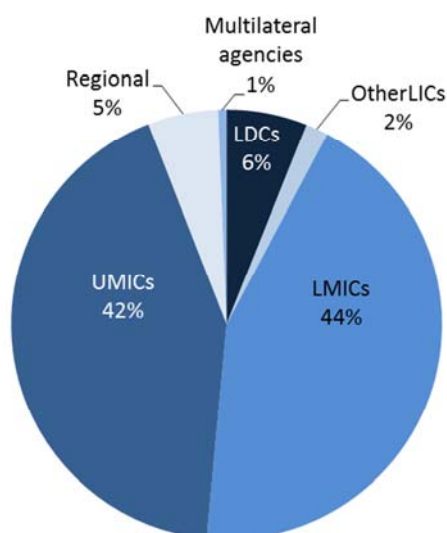


### Implication on ODA allocations to LDCs under options for modernised reporting on ODA loans

16. The discussion on better targeting of ODA, which is part of the overall discussion on ODA reforms, coincides with the debate on concessionality and whether to update the treatment of development loans in the DAC statistics. It is therefore crucial to also assess the implications of modifications to the DAC statistical system with regards to the share of ODA going to LDCs. Such analysis can only be done on the basis of the current lending behaviour. It is difficult to forecast the impact of a different treatment of ODA loans on future donor behaviour with respect to the allocation of ODA.

17. In 2012, ODA loans, including EU concessional loans, constituted 18% of bilateral gross ODA and 4% of bilateral gross ODA to LDCs. Figure 5 shows that in 2012 the bulk of loans from DAC members (86%) was extended to MICs.

**Figure 5. Allocations of DAC members' ODA loans (2012)**



18. Key options for modernising the reporting on ODA loans discussed at the WP-STAT on 24-25 April<sup>8</sup> were the following:

- Risk-adjusted grant equivalents (Option 1);
- Cash flows – 5% discount rate and 35% threshold (Option 2);
- Grant equivalents using 5% discount rate (Option 3).

19. The figures presented in Table 1 are theoretical calculations, which show the possible implications in DAC countries' ODA allocations to LDCs in the case of a modified treatment of development loans. The table shows the percentage of ODA allocated to LDCs under the different options. The additional efforts required to reach the three LDC allocation target scenarios (resp. 40%, 50% and 60%) as described in previous chapter can easily be derived.

20. All options are based on 2012 ODA volume and assume all loans were treated according to the option methodology; therefore, they do not take into account any form of transition period where old and new loans would be treated differently. The WP-STAT's initial discussions on the feasibility of

8. The technical details around these options and their impact on current ODA volume were presented in DCD/DAC/STAT(2014)1.

implementing a risk-adjusted methodology pointed to further investigating the inclusion of the reflows in a transitional period (this is not addressed in the current options).

21. **Two of the options for modernised ODA (Options 1 and 3) present the approach of measuring donor effort by calculating the grant equivalent for developmental loans instead of flows.** Under these options, the overall ODA volume of DAC countries' as shown in DCD/DAC/STAT(2014)1 would increase since repayments from past loans would not be deducted in the calculation of ODA<sup>9</sup>; the average share of ODA to LDCs as shown in Table 1 would however be reduced slightly from 40% to 38%. This is because most loans are currently extended to MICs and should reflows from past loans not be discounted against new lending, this would result in an increasing share of ODA to MICs.

22. **For most DAC countries, the change from flow-based to grant equivalent calculation of development loans would have little or no impact on their ODA volume and ODA allocations, given that these are primarily grant-giving countries. For loan-extending countries the impact on ODA allocation patterns varies.** For instance, in the cases of Japan and Korea, which receive large amounts of reflows from past loans, a grant equivalent approach would increase their overall ODA volume, which is attributed to MICs given the fact that most of the loans are extended to these countries. As a consequence, their shares of ODA to LDCs would decrease. For other loan-extending countries such as Austria, France and Portugal, which currently have higher lending than reflows, the overall ODA volume would decrease, thus also increasing their share of ODA to LDCs.

23. **The implications of the cash flow option (Option 2) are minor and limited to a few DAC countries.** This option implies a harmonisation with current IMF and World Bank systems of assessing concessionality for low-income countries' debt positions, while retaining the cash-flow basis of DAC statistics. In practice, this means that only loans reaching a minimum grant element of 35%, using a 5% discount rate, are considered as concessional. Consequently, overall ODA volume would marginally decrease for DAC countries with less concessional loans, thereby increasing their share of ODA to LDCs. In 2012, this mainly affects France and Portugal, which would see marginal increases in their shares of ODA to LDCs, resulting in an overall increase in DAC countries' share of ODA to LDCs from 40% to 41%. The implications on ODA allocations for all options are presented in Table 1.

**Table 1. Estimated shares of ODA to LDCs with changed treatment of loans (2012)**

	<b>Option 1 Risk-adjusted grant equivalents</b>	<b>Option 2 Cash flows - 5% discount rate and 35% threshold</b>	<b>Option 3 Grant equivalents using 5% discount rate</b>	<b>For reference Current Net ODA</b>
Australia	35%	35%	35%	35%
Austria	25%	23%	23%	23%
Belgium	34%	35%	34%	35%
Canada	46%	46%	45%	46%
Czech Republic	27%	27%	27%	27%
Denmark	49%	49%	49%	49%
Finland	48%	48%	48%	48%
France	26%	25%	24%	23%
Germany	31%	36%	34%	36%
Greece	15%	15%	15%	15%
Iceland	65%	65%	65%	65%

9. The increase in ODA by not netting out reflows is higher than the reduction in ODA by only counting grant equivalent rather than the face value.

	<b>Option 1 Risk-adjusted grant equivalents</b>	<b>Option 2 Cash flows - 5% discount rate and 35% threshold</b>	<b>Option 3 Grant equivalents using 5% discount rate</b>	<b>For reference Current Net ODA</b>
Ireland	62%	62%	62%	62%
Italy	26%	26%	26%	26%
Japan	30%	48%	31%	48%
Korea	22%	39%	31%	39%
Luxembourg	45%	45%	45%	45%
Netherlands	47%	48%	47%	48%
New Zealand	33%	33%	33%	33%
Norway	44%	44%	44%	44%
Poland	21%	18%	21%	18%
Portugal	37%	33%	39%	31%
Slovak Republic	19%	19%	19%	19%
Slovenia	17%	17%	17%	17%
Spain	26%	27%	26%	27%
Sweden	44%	44%	44%	44%
Switzerland	31%	31%	31%	31%
United Kingdom	45%	44%	44%	44%
United States	45%	46%	45%	46%
<b>Total DAC Countries</b>	<b>38%</b>	<b>41%</b>	<b>38%</b>	<b>40%</b>
EU Institutions	29%	36%	33%	26%

24. Ideally, the headline figure for a modernised ODA should capture donors' effort, including towards a certain group, such as LDCs. However, given the fact that the methodology of the grant equivalent approach is fundamentally different from a flow based system, and would include grant equivalents from what are today considered as non-concessional loans, a fundamental question arises about the feasibility of monitoring donors' allocation efforts via a modernised ODA headline figure. It is also not straight forward to predict the future behaviour of donors in a system where loans to LDCs would yield a higher grant equivalent ODA and thereby could eventually encourage more lending to the poorest countries. Loan operations in LDCs should be carried out in a prudent way taking into account their debt sustainability but also complying with the DAC 1978 Recommendation on the Terms and Conditions of Aid (under which members agreed to raise the overall grant element of their aid to 86%, with special provisions in the case of LDCs, where ODA should be primarily in the form of grants)<sup>10</sup>. In addition, the use of the loan modality should also depend on the type of project/programme and whether these are of economic versus social nature, where the loan modality could be more justified.

25. Monitoring donors' ODA allocation efforts should be accompanied with an assessment of countries' receipts, which provide a more granular analysis of sources, composition and modalities of assistance from all sources combined – i.e. from bilateral as well multilateral agencies. This will allow donors to qualify the extent to which their efforts translate into country receipts that are sustainable and which respond to their development challenges.

10. See <http://www.oecd.org/dac/stats/31426776.pdf>. In a grant equivalent approach, it is not immediately clear what form the 1978 DAC Recommendations on Terms and Conditions of Aid would have to take in order to cope with ODA loans being reported in their grant equivalents.

## Conclusions and issues for consideration

26. Setting an agenda for better targeting of concessional resources to LDCs represents a unique opportunity for the DAC to make a concrete contribution to the post-2015 financing framework, specifically concerning the question of resource flows to LDCs.

27. The previous sections demonstrated the additional donor effort required in order to meet the ambition of allocating greater resources to LDCs. All of the scenarios were based on the notion of having a simple and politically attractive target that measures the portion of each DAC country's ODA allocated to LDCs. A target of 50% (or 40%) has the benefit of being SMAR(T), i.e. *Specific, Measurable, Assignable, Realistic and Time-bound*. In order to ensure the target is relevant to the global agenda, it should be aligned with the post-2015 goals, and should secure a scaling up of resources towards LDCs within an appropriate timeframe.

28. The options for a modernised ODA showed that in two of the cases the share of ODA to LDCs would overall be slightly reduced assuming the current ODA lending patterns. The future incentive structure engendered by a modernised reporting system on ODA loans would be difficult to predict, however an overall guiding principle is that donors should ensure that countries' debt sustainability is not jeopardized. A measure of donors' allocation efforts toward LDCs ought to be coupled with the monitoring of the actual resource receipts, allowing for an assessment of the effectiveness, efficiency and coherence of donors' effort.

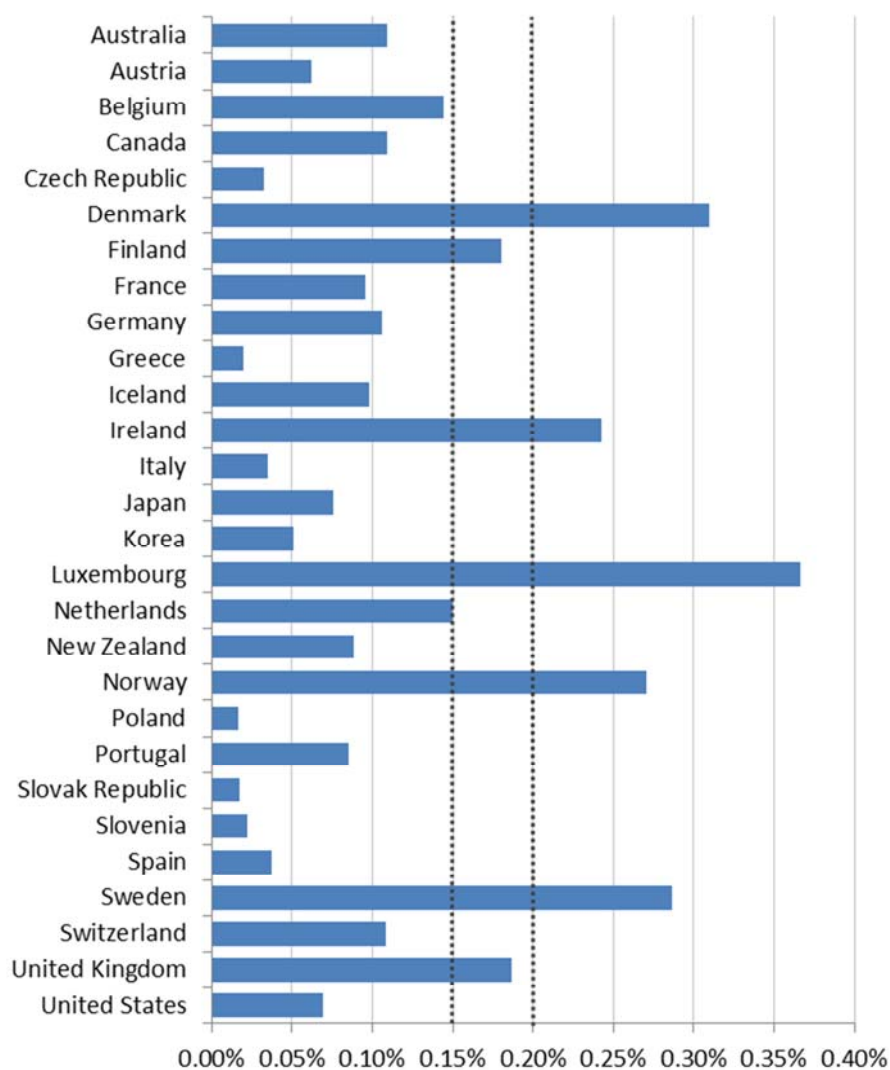
29. There are also other options for better targeting of ODA, including setting volume targets, such as the Gleneagles target of doubling aid to Africa, which entailed a total increase of USD 25 billion from 2004 to 2010. However, volume targets would require costing scenarios of the future sustainable development goals.

30. In order to bring this agenda further, the DAC is invited to consider the following questions:

- Could setting a target share of ODA to LDCs help aid providers make progress towards the UN aid volume targets for LDCs?
- If so, which level of ambition to allocate further resources to LDCs could be considered?
- In terms of implementation, would DAC members consider adopting a target on a voluntary basis or adopting a Recommendation on allocating a specific share of ODA to LDCs or adapting the existing Terms Recommendation to include the ambition to increase ODA to LDCs?

## ANNEX 1 - DAC COUNTRIES' NET ODA TO LDCS

Figure A1.1. DAC countries' net ODA to LDCs as % of GNI (disbursements, 2012)



## ANNEX 2 - METHODOLOGY

### Methodological note on estimating the share of ODA to LDCs and target scenarios

The portion of ODA from DAC countries' benefitting LDCs is divided into three parts. The first part takes all net ODA directly allocated to LDCs through bilateral projects and programmes. This represents 22% of total DAC net ODA in 2012. However, a large share of net ODA consists of core funding to the multilateral system (multilateral ODA). To assess the full efforts made by DAC countries towards LDCs, it is therefore necessary to include multilateral ODA that is allocated to LDCs. This is often referred to as imputed multilateral ODA, and is calculated by reattributing the aid distribution by multilateral agencies to the contribution made by the funders of those agencies.<sup>11</sup> Imputed multilateral ODA adds an additional 10% to the share of DAC countries' total ODA allocated to LDCs.

It must also be assumed that a portion of members' regional and global allocations benefit LDCs. The approach taken in this paper is therefore to further include an additional estimate of the amount of members' regional and global allocations, excluding in-donor costs, that can be indirectly attributed to LDCs. The main reason for this is to avoid penalising members reporting a high share of their ODA as regionally or globally unallocated, e.g. the Netherlands.

Rather than following the approach in DCD/DAC(2014)9, which assumed a 50% share for all members, the method in this paper has been to estimate the amount going to LDCs for each member and region based on the same member's overall country-allocable bilateral net ODA within the same region. For example, if donor X reported USD 10 million as Sub-Saharan Africa unallocated, excluding in-donor costs, and allocated 80% of all its country-allocable ODA within Sub-Saharan Africa to LDCs, the volume of its regional ODA to LDCs is estimated to be USD 8 million. Following this methodology, each member's specific allocation pattern is taken into account, resulting in more empirically sound estimations.

The calculated financial gaps presented in this paper are based on reallocating current ODA volumes. However, members can also reach the targets by allocating additional resources to LDCs.

**Table A2.1. Breakdown of total ODA to LDCs (2012)**

	Total Net ODA (2012 USD million)	Bilateral net ODA to LDCs	Imputed multilateral ODA to LDCs	Regional estimate of ODA to LDCs	Total net ODA to LDCs
Australia	5,403	23%	6%	5%	35%
Austria	1,106	5%	17%	1%	23%
Belgium	2,315	19%	11%	5%	35%
Canada	5,650	22%	12%	11%	46%
Czech Republic	220	10%	17%	0%	27%
Denmark	2,693	27%	10%	12%	49%
Finland	1,320	20%	13%	14%	48%
France	12,028	11%	10%	2%	23%

11. For more information on how the imputed multilateral ODA is derived, see: <http://www.oecd.org/dac/stats/oecdmethodologyforcalculatingimputedmultilateraloda.htm>

	<b>Total Net ODA (2012 USD million)</b>	<b>Bilateral net ODA to LDCs</b>	<b>Imputed multilateral ODA to LDCs</b>	<b>Regional estimate of ODA to LDCs</b>	<b>Total net ODA to LDCs</b>
Germany	12,939	18%	10%	7%	36%
Greece	327	1%	14%	0%	15%
Iceland	26	39%	6%	20%	65%
Ireland	808	41%	10%	10%	62%
Italy	2,737	5%	20%	0%	26%
Japan	10,605	28%	15%	5%	48%
Korea	1,597	26%	10%	3%	39%
Luxembourg	399	26%	10%	8%	45%
Netherlands	5,523	12%	9%	27%	48%
New Zealand	449	22%	6%	5%	33%
Norway	4,753	20%	10%	15%	44%
Poland	421	3%	16%	0%	18%
Portugal	581	23%	7%	0%	31%
Slovak Republic	80	2%	17%	0%	19%
Slovenia	58	1%	16%	0%	17%
Spain	2,037	13%	11%	3%	27%
Sweden	5,240	18%	11%	14%	44%
Switzerland	3,056	15%	8%	7%	31%
United Kingdom	13,891	22%	11%	11%	44%
United States	30,687	31%	7%	9%	46%
<b>Total DAC Countries</b>	<b>126,950</b>	<b>22%</b>	<b>10%</b>	<b>8%</b>	<b>40%</b>
EU Institutions	17,479	21%	0%	4%	26%

Table A2.2. Volume impact of 40%, 50% and 60% targets of ODA to LDCs (2012)

	<b>Total Net ODA</b>	<b>Total ODA to LDCs</b>	<b>Amount required to reach 40% of Net ODA</b>	<b>Amount required to reach 50% of Net ODA</b>	<b>Amount required to reach 60% of Net ODA</b>
Australia	5,403	1,877	284	824	1,365
Austria	1,106	253	190	300	411
Belgium	2,315	808	118	350	581
Canada	5,650	2,575	-	251	816
Czech Republic	220	59	29	51	73
Denmark	2,693	1,316	-	31	300
Finland	1,320	633	-	27	159
France	12,028	2,735	2,077	3,280	4,482
Germany	12,939	4,627	549	1,843	3,137
Greece	327	50	81	114	146
Iceland	26	17	-	-	-
Ireland	808	500	-	-	-
Italy	2,737	713	382	656	929
Japan	10,605	5,107	-	195	1,256
Korea	1,597	622	17	177	336
Luxembourg	399	178	-	21	61
Netherlands	5,523	2,640	-	121	674

	Total Net ODA	Total ODA to LDCs	Amount required to reach 40% of Net ODA	Amount required to reach 50% of Net ODA	Amount required to reach 60% of Net ODA
New Zealand	449	148	31	76	121
Norway	4,753	2,091	-	286	761
Poland	421	78	91	133	175
Portugal	581	179	54	112	170
Slovak Republic	80	15	17	25	32
Slovenia	58	10	13	19	25
Spain	2,037	554	261	465	669
Sweden	5,240	2,288	-	332	856
Switzerland	3,056	937	285	591	896
United Kingdom	13,891	6,150	-	796	2,185
United States	30,687	14,078	-	1,266	4,335
<b>Total DAC Countries</b>	<b>126,950</b>	<b>51,234</b>	<b>4,479</b>	<b>12,340</b>	<b>24,952</b>
EU Institutions	17,479	4,504	2,487	4,235	5,983