

## Hospitals & Asylums

### Accounting for International Development: Double Column Ledger HA-9-5-19

By Anthony J. Sanders

In 2017 developing nations received \$65.6 billion, 0.08% of Gross World Product (GWP), and donor nations spent \$165 billion, 0.22% of GWP on Official Development. Although the concept of diplomats from industrialized nations contributing 40% of declared revenues to developing nations is admirable and must be sustained, the perpetuation of a separation in accounting for rich and poor countries must be overcome with a double column ledger of international development receipts and outlays of all nations. In 1970 the UN General Assembly formally adopted the goal that high-income countries should provide 0.7% of their national income to ODA. High-income countries were called on to become donors to poor countries. The Partners in Development report suggested that the high-income countries donate around 1% of their GDP to help the low-income countries to overcome poverty. Of that 1% of national income, around two-thirds, specifically 0.7% of national income should come through official channels, mainly government-to-government grants and low-interest loans. The remaining 0.3% of GDP should come through private contributions, mainly from corporations, foundations, individual philanthropists and charitable organizations. There are eight issues for the Organization for Economic Cooperation and Development (OECD) Development Assistance Committee (DAC) and/or United Nations Assembly to resolve. The first and most important issue is that all nations are known to contribute to UN regular, peacekeeping and system agency budgets and employ the consular services of diplomats of international relations respected by the UN, whether they are developing or industrialized. A double column ledger is needed to tabulate the official development assistance contributions of all nations. Second, accept all UN regular, peacekeeping and specialized agency contributions, administration of international assistance, foreign affairs, consular services and international commissions spending. Third, accept all refugee assistance, whether or not it lasts more than one year. Fourth, accept all UN peacekeeping contributions, rather than 7%, and prohibit all other military assistance, military education, narcotic control, law enforcement and non-UN peacekeeping spending. Fifth, six more columns are needed to account for private corporate philanthropic international development assistance, with the help of the Center for Global Prosperity, and total private and public contributions, official and total development assistance as a percent of GDP, per capita GDP and growth of international development spending from the previous year. Sixth, development assistance must receive Tied-aid export credit if imported by recipient developing countries, free of balance of trade payment. Seventh, account for receipts of foreign and UN diplomatic missions, whether or not the nation is considered industrialized or developing, i.e. New York City, United States, Geneva, Switzerland. Eighth, graduation from least developed nation status does not impair 2.5% inflation, only a reduction of priority for new foreign assistance, nor from recipient status until they have achieved a per capita GDP 150% of the global average +/- \$10,000 (2018) and contribute more to their diplomats than they receive from foreign nations.

Table 1: [Official and Private Development Assistance 2017](#)

Table 2: [Official Development Assistance Recipients 2014-2017](#)

Table 3: [Official Development Assistance Donors, Amount and % of GDP, 2003, 2008 and 2017](#)

Table 4: [Private Development Assistance 2016](#)

Table 5: [United States Official Development Assistance Total FY 16 – FY 20](#)

A. The full definition of Official Development Assistance (ODA) is - Flows of official financing administered for the promotion of the economic development and welfare of developing countries as the main objective, and which are concessional in character with a grant element of at least 25% (using a fixed 10% rate of discount). By convention, ODA flows comprise contributions of donor government agencies, at all levels, to developing countries (bilateral ODA) and to multilateral institutions. ODA receipts comprise disbursements by bilateral donors and multilateral institutions. In 2017 the developing nations received \$65.6 billion and donor nations spent \$165 billion. The Human Development Report ceased to cross-examine the Organization for Economic Cooperation and Development (OECD) estimates regarding Official Development Assistance (ODA) circa 2010. A new double column ledger is needed to recognize the United Nations Systems contributions and consular services spending provided by developing developing nations on equal terms with the donor nations. Furthermore, donor nations should be credited for receiving the cost of official foreign and UN diplomatic missions to their country. Donor nations need full credit for a administration of foreign affairs and consular services, excluding only spending for the North Atlantic Treaty Organization (NATO), foreign military assistance, military education, international narcotic control and law enforcement and non-UN peacekeeping. Giving full credit for the administration of international affairs by donor nations will greatly increase. Furthermore, to calculate achievement of the 1% of Gross Domestic Product (GDP) ODA goal set in Art. 23 of the Declaration on Social Progress and Development (1969) another column is needed for international private corporate philanthropy.

**Official and Private Development Assistance**  
(millions)

Area	Per capita USD	ODA Receipts	ODA Spending	Private Spending	Total Private and Public Spending	ODA Receipts % of GDP	ODA Spending % of GDP	Public and Private Spending % of GDP
World	10,134	60,216	165,234	44,361	209,805	0.08%	0.22%	0.28%
Africa	1,752	25,629	0	0	0	2.0%	0	0
Africa, Sub-Saharan	1,451	23,516	0	0	0	1.6%	0	0
Americas	25,496	4,456	39,774	32,398	72,172	0.018%	0.16%	0.28%
Latin America and the Caribbean	8,218	4,456	178	0	0	0.08%	0.003%	0.003%
Asia	6,172	31,233	31,443	635	32,078	0.11%	0.11%	0.12%
Europe	25,596	2,947	90,097	10,314	100,411	0.015%	0.5%	0.53%
Oceania	38,561	1,302	3,486	1,307	4,793	0.08%	0.22%	0.31%
+ Orient	6,101	14,552	31,408	969	32,377	0.06%	0.13%	0.14%
South-east Asia	6,345	15,854	34,894	2,276	37,170	0.06%	0.14%	0.15%
Country								
Afghanistan	556	2,831	0	0	0	14.0%	0	0
Albania	4,044	121.79	0	0	0	1.1%	0	0

Algeria	3,786	108.76	0	0	0	0.066%	0	0
American Samoa	11,750	0	0	0	0	0	0	0
Andorra	37,117	0	0	0	0	0	0	0
Angola	3,474	66.8	0	0	0	0.057%	0	0
Anguilla	22,533	0	0	0	0	0	0	0
Antigua & Barbuda	14,175	2.95	0	0	0	0.22%	0	0
Argentina	12,215	0	21.69	0	21.69	0	0.0034%	0.0034%
Armenia	3,603	145.59	0	0	0	1.4%	0	0
Aruba (Netherlands)	25,160	0	0	0	0	0	0	0
Australia	52,659	0	3,036	1,207	4,243	0	0.25%	0.35%
Austria	44,653	0	1,254	168	1,422	0	0.33%	0.38%
Azerbaijan	3,813	67.8	19	0	19	0.13%	0.036%	0.036%
Bahamas	28,785	0	0	0	0	0	0	0
Bahrain	22,579	0	0	0	0	0	0	0
Bangladesh	1,355	2,224.79	0	0	0	1.1%	0	0
Barbados	15,975	0	0	0	0	0	0	0
Belarus	5,001	67.67	0	0	0	0.12%	0	0
Belgium	41,199	0	2,218	428	2,646	0	0.49%	0.58%
Belize	4,745	6.61	0	0	0	0.38%	0	0
Benin	818	322.7	0	0	0	3.8%	0	0
Bermuda (United Kingdom)	99,363	0	0	0	0	0	0	0
Bhutan	2,774	42.37	0	0	0	2.0%	0	0
Bolivia	3,105	341.62	0	0	0	1.0%	0	0
Bonaire, Sint Eustatius and Saba	0	0	0	0	0	0	0	0
Bosnia & Herzegovina	4,908	210.71	0	0	0	1.3%	0	0
Botswana	6,917	68.23	0	0	0	0.47%	0	0
Brazil	8,649	313.45	0	0	0	0.018%	0	0
British Virgin Islands	31,677	0	0	0	0	0	0	0
Brunei	26,939	0	0	0	0	0	0	0
Bulgaria	7,465	0	62	0	62	0	0.13%	0.13%
Burkina Faso	627	399.83	0	0	0	3.6%	0	0

Faso								
Burma (Myanmar)	1,242	1,061.54	0	0	0	1.7%	0	0
Burundi	273	210.9	0	0	0	7.7%	0	0
Cabo Verde	3,038	93.93	0	0	0	5.9%	0	0
Cambodia	1,270	595.85	0	0	0	3.3%	0	0
Cameroon	1,374	549.27	0	0	0	1.9%	0	0
Canada	42,154	0	4,346	1,398	5,744	0	0.28%	0.37%
Cayman Islands	63,261	0	0	0	0	0	0	0
Central- African Republic	394	248.56	0	0	0	15.2%	0	0
Chad	780	228.79	0	0	0	2.3%	0	0
Channel Islands (UK)	0	0	0	0	0	0	0	0
Chile	13,794	47.79	0	0	0	0.02%	0	0
China	7,993	0	440.36	0	440.36	0	0.004%	0.004%
China, Hong Kong	43,943	0	0	0	0	0	0	0
China, Macau	74,018	0	0	0	0	0	0	0
Colombia	5,806	738.56	0	0	0	0.25%	0	0
Comoros	1,445	24.72	0	0	0	2.3%	0	0
Congo, Republic of	1,517	39.16	0	0	0	0.46%	0	0
Congo,De mocratic Republic of the	512	1,190.15	0	0	0	3.2%	0	0
Cook Islands	16,698	14.25	0	0	0	4.9%	0	0
Costa Rica	11,825	60.07	0	0	0	0.11%	0	0
Cote d'Ivoire	1,552	289.52	0	0	0	0.9%	0	0
Croatia	12,159	0	54	0	54	0	0.11%	0.11%
Cuba	7,815	312.13	0	0	0	0.36%	0	0
Curacao	19,586	0	0	0	0	0	0	0
Cyprus	23,631	0	0	0	0	0	0	0
Czechia	18,405	0	304	1	0	0	0.16%	0
Denmark	53,730	0	2,461	147	2,608	0	0.82%	0.87%
Djibouti	2,007	73.39	0	0	0	4.2%	0	0

Dominica	7,907	0.51	0	0	0	0.1%	0	0
Dominican Republic	6,722	79.49	0	0	0	0.12%	0	0
Ecuador	5,982	138.55	0	0	0	0.14%	0	0
Egypt	2,823	40.79	0	0	0	0.013%	0	0
El Salvador	4,224	137.09	0	0	0	0.53%	0	0
Equatorial Guinea	8,742	6.14	0	0	0	0.045%	0	0
Eritrea	1,093	17.4	0	0	0	0.36%	0	0
Estonia	17,782	0	43	0	43	0.19%	0.19%	0.19%
Eswatini	2,983	79.78	0	0	0	1.8%	0	0
Ethiopia	687	2,206.62	0	0	0	3.7%	0	0
Falkland Islands	68,800	0	0	0	0	0	0	0
Faroe Islands	40,000	0	0	0	0	0	0	0
Fiji	5,197	95.31	0	0	0	2.2%	0	0
Finland	43,339	0	1,084	74	1,158	0	0.47%	0.5%
France	36,826	0	10,699	1,030	11,729	0	0.44%	0.49%
French Guiana	0	0	0	0	0	0	0	0
French Polynesia	19,335	0	0	0	0	0	0	0
Gabon	7,002	91.87	0	0	0	0.67%	0	0
Gambia	484	45	0	0	0	4.8%	0	0
Georgia	3,651	191.52	0	0	0	1.4%	0	0
Germany	42,456	0	24,406	1,367	25,773	0	0.73%	0.77%
Ghana	1,517	593.85	0	0	0	1.6%	0	0
Gibraltar (UK)	58,400	0	0	0	0	0	0	0
Greece	17,230	0	314	1	315	0	0.16%	0.16%
Greenland (Denmark)	40,469	0	0	0	0	0	0	0
Grenada	9,469	1.38	0	0	0	0.14%	0	0
Guadeloupe	0	0	0	0	0	0	0	0
Guam	35,600	0	0	0	0	0	0	0
Guatemala	4,147	284.15	0	0	0	0.45%	0	0
Guinea	684	172.4	0	0	0	1.9%	0	0
Guinea-Bissau	618	28.91	0	0	0	3.0%	0	0
Guyana	4,444	14.57	0	0	0	0.44%	0	0
Haiti	705	640.7	0	0	0	7.5%	0	0
Holy See	0	0	0	0	0	0	0	0

Honduras	2,361	222.59	0	0	0	1.1%	0	0
Hungary	12,900	0	149	0	149	0	0.12%	0.12%
Iceland	60,966	0	68	0	68	0	0.41%	0.41%
India	1,706	2,569.84	0	0	0	0.12%	0	0
Indonesia	3,570	117.16	0	0	0	0.014%	0	0
Iran	5,299	108.9	0	0	0	0.00025%	0	0
Iraq	4,301	2,278.87	0	0	0	1.4%	0	0
Ireland	64,497	0	838	190	1,028	0	0.3%	0.36%
Isle of Man	79,906	0	0	0	0	0	0	0
Israel	38,788	0	0	0	0	0	0	0
Italy	31,279	0	5,865	549	6,414	0	0.32%	0.35%
Jamaica	4,879	32.26	0	0	0	0.23%	0	0
Japan	38,640	0	15,230	635	15,865	0	0.35%	0.36%
Jordan	4,088	1,878.13	0	0	0	5%	0	0
Kazakhstan	7,505	7.6	35	0	35	0.0042%	0.019%	0.019%
Kenya	1,455	1,502.94	0	0	0	2.4%	0	0
Kiribati	1,518	40.81	0	0	0	2.5%	0	0
Korea, Democratic People's Republic	665	19.38	0	0	0	0.12%	0	0
Korea, Republic of	27,785	0	2,152	334	2,486	0	0.16%	0.18%
Kosovo	3,718	174.2	0	0	0	24%	0	0
Kuwait	27,229	0	0	0	0	0	0	0
Kyrgyzstan	1,100	158.54	0	0	0	2.4%	0	0
Laos	2,339	291.48	0	0	0	2.3%	0	0
Latvia	13,993	0	32	0	32	0	0.12%	0.12%
Lebanon	8,400	847.67	0	0	0	1.7%	0	0
Lesotho	1,017	79.19	0	0	0	3.9%	0	0
Liberia	598	407.03	0	0	0	19.8%	0	0
Libya	6,826	337.9	0	0	0	0.98%	0	0
Liechtenste in	164,437	0	24	0	24	0	0.38%	0.38%
Lithuania	14,707	0	59	0	59	0	0.14%	0.14%
Luxembour g	101,835	0	424	30	454	0	0.75%	0.80%
Macedonia	5,163	52.42	0	0	0	0.46%	0	0
Madagasca r	451	249.93	0	0	0	2.6%	0	0
Malawi	294	789.13	0	0	0	12.3%	0	0
Malaysia	9,508	0	47.56	0	47.56	0	0.016%	0
Maldives	9,875	7.72	0	0	0	0.23%	0	0
Mali	778	718.42	0	0	0	5.5%	0	0

Malta	25,616	0	25	0	25	0	0.26%	0.26%
Marshall Islands	3,449	72.05	0	0	0	39%	0	0
Martinique (France)	0	0	0	0	0	0	0	0
Mauritania	1,085	64.24	0	0	0	1.3%	0	0
Mauritius	9,679	7.76	0	0	0	0.067%	0	0
Mayotte	0	0	0	0	0	0	0	0
Mexico	8,444	692.78	0	0	0	0.061%	0	0
Micronesia	3,144	89.55	0	0	0	28%	0	0
Moldova	2,780	94.84	0	0	0	1.2%	0	0
Monaco	168,004	0	0	0	0	0	0	0
Mongolia	3,686	590.57	0	0	0	5.0%	0	0
Montenegro	6,958	0.95	0	0	0	0.024%	0	0
Montserrat	12,044	35.4	0	0	0	60%	0	0
Morocco	2,937	867.26	0	0	0	0.86%	0	0
Mozambique	379	1,199.72	0	0	0	8.1%	0	0
Namibia	4,415	128.09	0	0	0	1.1%	0	0
Nauru	9,119	23.54	0	0	0	12.5%	0	0
Nepal	722	631.4	0	0	0	3.1%	0	0
Netherlands	45,753	0	5,001	785	5,786	0	0.67%	0.77%
New Caledonia	34,641	0	0	0	0	0	0	0
New Zealand	40,233	0	450	100	550	0	0.26%	0.32%
Nicaragua	2,150	181.77	0	0	0	1.4%	0	0
Niger	364	427.37	0	0	0	6.0%	0	0
Nigeria	2,176	1,742.86	0	0	0	0.35%	0	0
Niue	5,000	13.83	0	0	0	138%	0	0
Northern Mariana Islands	22,582	0	0	0	0	0	0	0
Norway	70,617	0	4,125	0	4,125	0	1.1%	1.1%
Oman	14,277	0	0	0	0	0	0	0
Pakistan	1,462	1,279.49	0	0	0	0.48%	0	0
Palau	14,428	17.77	0	0	0	6.9%	0	0
Palestine	2,796	1,239	0	0	0	9.8%	0	0
Panama	13,680	9.95	0	0	0	0.019%	0	0
Papua New Guinea	2,436	440.12	0	0	0	2.1%	0	0
Paraguay	4,039	42.39	0	0	0	0.15%	0	0
Peru	6,049	0	155.89	0	155.89	0	0.082%	0.082%

Philippines	2,951	163.28	0	0	0	0.056%	0	0
Poland	12,332	0	702	0	702	0	0.15%	0.15%
Portugal	19,750	0	398	0	398	0	0.2%	0.2%
Puerto Rico (USA)	28,636	0	0	0	0	0	0	0
Qatar	59,324	0	0	0	0	0	0	0
Réunion	0	0	0	0	0	0	0	0
Romania	9,439	0	220	0	220	0	0.12%	0.12%
Russia	8,655	0	1,190	0	1,190	0	0.09%	0.09%
Rwanda	711	507.73	0	0	0	6.3%	0	0
Saint Helena	7,800	65.29	0	0	0	118%	0	0
Saint Kitts & Nevis	16,597	0	0	0	0	0	0	0
Saint Lucia	7,848	4.74	0	0	0	0.33%	0	0
Saint Pierre and Miquelon	43,550	0	0	0	0	0	0	0
Saint Vincent and the Grenadines	6,980	4.05	0	0	0	0.55%	0	0
Samoa	4,210	76.87	0	0	0	9.9%	0	0
San Marino	47,910	0	0	0	0	0	0	0
Sao Tome and Principe	1,715	15.09	0	0	0	4.5%	0	0
Saudi Arabia	19,817	0	908	0	908	0	0.14%	0.14%
Senegal	948	545.59	0	0	0	4.0%	0	0
Serbia	5,426	252.28	0	0	0	0.68%	0	0
Seychelles	15,217	9.7	0	0	0	0.71%	0	0
Sierra Leone	497	282.79	0	0	0	6.3%	0	0
Singapore	52,814	0	0	0	0	0	0	0
Sint Maarten (Dutch)	27,116	0	0	0	0	0	0	0
Slovakia	16,489	0	119	0	119	0	0.14%	0.14%
Slovenia	21,517	0	76	0	0	0	0.18%	0.18%
Solomon Islands	1,892	156.34	0	0	0	14.5%	0	0
Somalia	92	1,255.12	0	0	0	80.5%	0	0
South	5,274	777.71	0	0	0	0.25%	0	0



Africa								
Spain	26,695	0	2,559	181	2,740	0	0.22%	0.23%
Sri Lanka	3,910	107.65	0	0	0	0.13%	0	0
Sudan	2,094	370.5	0	0	0	0.47%	0	0
Sudan, South	534	1,694.48	0	0	0	12.9%	0	0
Suriname	5,871	4.18	0	0	0	0.086%	0	0
Swaziland	3,212	0	0	0	0	0	0	0
Sweden	52,297	0	5,564	234	5,798	0	1.1%	1.2%
Switzerlan d	79,609	0	3,142	611	3,753	0	0.47%	0.56%
Syria	1,203	2,566.28	0	0	0	9.0%	0	0
Taiwan	24,318	0	319	0	0	0	0.056%	0.056%
Tajikstan	796	112.38	0	0	0	1.4%	0	0
Tanzania	881	1,427.38	0	0	0	3.1%	0	0
Thailand	5,911	192.23	133	0	0	0.049%	0.034%	0.034%
Timor- Leste	2,131	163.53	0	0	0	5.7%	0	0
Togo	585	78.71	0	0	0	1.9%	0	0
Tokelau	0	7.24	0	0	0	77%	0	0
Tonga	3,748	55.78	0	0	0	13.9%	0	0
Trinidad & Tobago	17,646	0	0	0	0	0	0	0
Tunisia	3,657	386.93	0	0	0	0.94%	0	0
Turkey	10,863	1,455.5	8,121	0	8,121	0.2%	1.1%	1.1%
Turkmenist an	6,389	5.37	0	0	0	0.014%	0	0
Turks & Caicos	26,291	0	0	0	0	0	0	0
Tuvalu	3,307	13.3	0	0	0	40%	0	0
Uganda	610	1,287.45	0	0	0	5.1%	0	0
Ukraine	2,099	749.49	0	0	0	0.83%	0	0
United Arab Emirates	37,622	0	3,957	0	0	0	1.0%	1.0%
United Kingdom	40,249	0	17,133	3,891	21,024	0	0.6%	0.74%
United States	57,808	0	35,250	31,000	66,250	0	0.2%	0.37%
Uruguay	15,221	31.69	0	0	0	0.059%	0	0
Uzbekistan	2,155	335.85	0	0	0	0.49%	0	0
Vanuatu	3,097	103.3	0	0	0	14%	0	0
Venezuela	9,230	74.37	0	0	0	0.022%	0	0
Viet Nam	2,171	1,540.21	0	0	0	0.8%	0	0
Virgin	49,352	0	0	0	0	0	0	0

Islands (USA)								
Wallis and Futuna	16,250	88.67	0	0	0	46%	0	0
Western Sahara	2,500	0	0	0	0	0	0	0
Yemen	920	1,269.88	0	0	0	4.3%	0	0
Zambia	1,270	731.34	0	0	0	3.4%	0	0
Zimbabwe	998	473.55	0	0	0	3.4%	0	0

Source: Organization for Economic Cooperation and Development Development Assistance Committee (DAC) 2017, Center for Global Prosperity 2016, UNRWA spending on Palestine Refugees \$1,239 million, more than \$1,062.27 estimated by DAC

B. A Special Fund was established by the Assembly in its resolution 1240 (XIII) of 14 October 1958 to provide, inter alia, “systematic and sustained assistance in fields essential to the integrated technical, economic and social development of the less developed countries”. Official Development Assistance (ODA) is a statistic first compiled by the Development Assistance Committee (DAC) of the Organization for Economic Co-operation and Development (OECD) in 1959. The United Nations Development Program (UNDP) was established by the General Assembly in its resolution 2029 (XX) of 22 November 1965. Official Development Assistance (ODA) became a basic pillar of the global community around 1970. In 1970 the UN General Assembly formally adopted the goal that high-income countries should provide 0.7% of their national income to ODA. High-income countries were called on to become donors to poor countries. The Partners in Development report suggested that the high-income countries donate around 1% of their GDP to help the low-income countries to overcome poverty. Of that 1% of national income, around two-thirds, specifically 0.7% of national income should come through official channels, mainly government-to-government grants and low-interest loans. The remaining 0.3% of GDP should come through private contributions, mainly from corporations, foundations, individual philanthropists and charitable organizations. There are three classes of nations. Least developed nations listed on Part I of the List of Aid Recipients. Middle income nations listed on Part II of the List of Recipients. Donor nations responsible for contributing. ODA needs to contain four elements: Undertaken by the government sector. With the promotion of economic development and welfare as the major objective. Directed to benefit least developed countries. Concessional in nature, if a loan must contain a grant element greater than 25%. There are two other categories of international assistance: Official Assistance: Flows which otherwise meet the conditions of eligibility but are directed to nations in Part II of the List of Aid Recipients. Other Official Flows: Transaction by the official sector with countries on the List of Aid Recipients but which do not meet the conditions for eligibility as ODA either because they are not primarily aimed at development, such as military assistance, or they contain a grant element less than 25%.

### Official Development Assistance Recipients 2014-2017

I. Least Developed Countries (per capita GNI $\leq$ \$1,045 in 2013)	II. Lower Middle Income Countries and Territories (per capita GNI \$1,046-\$4,124 in 2013)	III. Upper Middle Income Countries and Territories (per capita GNI \$4,126-\$12,745)
Afghanistan	Armenia	Albania

Angola	Bolivia	Algeria
Bangladesh	Cabo Verde	Antigua and Barbuda
Benin	Cameroon	Argentina
Bhutan	Congo	Azerbaijan
Burkina Faso	Cote d'Ivoire	Belarus
Burundi	Egypt	Belize
Cambodia	El Salvador	Bosnia and Herzegovina
Central African Republic	Georgia	Botswana
Chad	Ghana	Brazil
Comoros	Guatemala	Chile
Democratic Republic of the Congo	Guyana	China (People's Republic of)
Djibouti	Honduras	Colombia
Equatorial Guinea	India	Cook Islands
Eritrea	Indonesia	Costa Rica
Ethiopia	Kosovo	Cuba
Gambia	Kyrgyzstan	Dominica
Guinea	Micronesia	Dominican Republic
Guinea Bissau	Moldova	Ecuador
Haiti	Mongolia	Fiji
Kiribati	Morocco	Former Yugoslav Republic of Macedonia
Lao People's Democratic Republic	Nicaragua	Gabon
Lesotho	Pakistan	Grenada
Liberia	Papau New Guinea	Iran
Madagascar	Paraguay	Iraq
Malawi	Philippines	Jamaica
Mali	Samoa	Jordan
Mauritania	Sri Lanka	Kazakhstan
Mozambique	Swaziland	Lebanon
Myanmar	Syrian Arab Republic	Libya
Nepal	Tokelau	Malaysia
Niger	Ukraine	Maldives

Rwanda	Uzbekistan	Marshall Islands
Sao Tome and Principe	Viet Nam	Mauritius
Senegal	West Bank and Gaza Strip	Mexico
Sierra Leone		Montenegro
Solomon Islands		Montserrat
Somalia		Namibia
South Sudan		Nauru
Tanzania		Niue
Timor-Leste		Palau
Togo		Panama
Tuvalu		Peru
Uganda		Saint Helena
Vanuatu		Saint Lucia
Yemen		Saint Vincent and the Grenadines
Zambia		Serbia
Other Low Income Countries		Seychelles
Democratic People's Republic of Korea		South Africa
Kenya		Suriname
Tajikstan		Thailand
Zimbabwe		Tonga
		Tunisia
		Turkey
		Turkmenistan
		Uruguay
		Venezuela
		Wallis and Futuna

Source: Organization for Economic Cooperation and Development (OECD) Development Assistance Committee (DAC) List of ODA Recipients Effective for reporting on 2014-2017 flows. Note: recipient data is elusive and total receipt of \$165 billion is only \$66 billion, 40%.

1. Developing countries graduate when economic conditions improve above the thresholds of least developed country status. Although the per capita GDP looks good to graduate, and there have not been any complaints from graduates being misunderstood or subsequently impoverished, this metaphorical graduation is a hypocritical reference, perhaps an indictment, of a discriminatory

graduation, a bifurcation preventing accounts from expressing both the cost of UN and foreign missions to industrialized nations such as the New York City, United States and Geneva, Switzerland and the proportional UN System contributions and consular employment by all nations, including developing nations, that can only be overcome with a double column ledger of country international development receipts and outlays. Although the concept of diplomats of international relations from industrialized nations contributing 40% of some of their revenues to developing nations is admirable and must be sustained, the perpetuation of a separation in accounting for rich and poor countries must be overcome by a double column ledger of receipts and outlays of all nations. The United Nations 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 68/L.20 adopted on 4 December 2013 decided that Equatorial Guinea will graduate from the least developed country category three and a half years after the adoption of the resolution. 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. At the time of the 2017 review of this list DAC agreed on the graduation of Chile, Seychelles and Uruguay as from 1 January 2018. 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. 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.

**Official Development Assistance Donors, Amount and % of GDP, 2003, 2008 and 2017**  
(millions)

Country	ODA 2003	ODA 2003 % GDP	ODA 2008	ODA 2008 % GDP	ODA 2017	ODA 2017 % GDP
Australia	1,465	0.23%	2,954	0.32%	3,036	0.23%
Austria	1,024	0.4%	1,714	0.45%	1,254	0.30%
Belgium	1,452	0.46%	2,386	0.65%	2,218	0.45%
Canada	2,000	0.2%	4,785	0.34%	4,346	0.26%
Czech Republic	0	0	0	0	304	0.15%
Denmark	2,025	1.2%	2,803	0.9%	2,461	0.74%
Finland	655	0.43%	1,166	0.49%	1,084	0.42%
France	8,475	0.49%	10,908	0.41%	10,699	0.43%
Germany	7,836	0.33%	13,981	0.43%	24,406	0.67%
Greece	464	0.21%	703	0.21%	314	0.16%
Hungary	0	0	0	0	149	0.11%
Iceland	0	0	0	0	68	0.28%
Ireland	586	0.5%	1,328	0.58%	838	0.32%
Italy	2,484	0.15%	4,861	0.23%	5,865	0.30%
Japan	8,859	0.22%	9,579	0.19%	15,230	0.23%

Korea	0	0	0	0	2,152	0.14%
Luxembourg	241	0.88%	415	0.88%	424	1.00%
Netherlands	4,235	1%	6,993	0.88%	5,001	0.60%
New Zealand	165	0.17%	348	0.32%	450	0.23%
Norway	2,200	1.2%	3,963	1.1%	4,125	0.99%
Poland	0	0	0	0	702	0.13%
Portugal	1,028	0.54%	620	0.28%	398	0.18%
Slovak Republic					119	0.13%
Slovenia					76	0.16%
Spain	2,547	0.27%	6,867	0.47%	2,559	0.19%
Sweden	2,704	1.1%	4,732	1.8%	5,564	1.02%
Switzerland	1,379	0.55%	2,038	0.42%	3,142	0.46%
United Kingdom	7,497	0.42%	11,500	0.52%	17,133	0.70%
United States	19,000	0.19%	26,842	0.19%	35,250	0.18%
DAC Subtotal	78,321		121,486		149,365	
Estonia					43	0.16%
Latvia					32	0.11%
Lithuania					59	0.13%
Turkey					8,121	0.95%
Non-OECD						
Azerbaijan					19	0.05%
Bulgaria					62	0.11%
Croatia					54	0.10%
Kazakhstan					35	0.02%
Liechtenstein					24	
Malta					25	0.21%
Romania					220	0.11%
Russia					1,190	0.08%
Saudi Arabia					908	
Chinese Taipei					319	0.06%
Thailand					133	0.03%
United Arab Emirates					3,957	1.03%
Non-DAC Subtotal					15,770	
Total ODA					165,135	

Source: Organization for Economic Cooperation and Development Development (OECD) Assistance Committee (DAC) 2017

2. MDG Goal 8 Clause A.C., calls for “more generous ODA for countries committed to poverty reduction”. ODA has been the most efficient measurement of international economic cooperation. ODA fell out of use during the neo-liberal 1990s, growing only 10.5%, from \$52.7 billion to \$58.3 billion, over the 12 years till 2002, 0.8% annually. Then, awakened to international responsibility by the global conflicts in Afghanistan and Iraq, ODA grew rapidly, with the objective of achieving the MDGs, to \$69.1 billion in 2003, 18.5% growth, plus \$33 billion from the Madrid Conference on the Iraq Reconstruction Fund, for a total of \$97.13 billion in 2003. In 2004, ODA rose to \$79.4 billion, 14.9% growth, to \$107.1 billion in 2005, phenomenal 35% growth. Aid however dropped 5.1 per cent from \$106.8 billion in 2005 – a record high – to \$103.9 billion in 2006 and went down to \$103 billion for 2007. Energy prices and insecurity at the bank cut into donor confidence in 2006 and receipts by developing nations declined to \$104.4 billion, 2.5% growth, dropping again in 2007 to \$103.5 billion, -0.9% growth. In 2008 the EU contributed \$78.5 billion, 72% of the total. United by the economic crisis and obligated to fulfill the 2015 goal of contributing 0.7% of GDP to ODA as collateral for IMF loans ODA picked up to \$119.8 billion, 15.7% growth in 2009. The G-8 called for \$154 billion ODA in 2010, 17.1% annual growth. In 2013, gross ODA disbursements from DAC donors and multilateral institutions to developing countries amounted to US \$162 billion. In 2014, this figure declined slightly to US \$160 billion. Subsequently growth slowed. A number of regular donors have reduced their contributions, but in 2017 this was offset by new contributions from new members of the EU and other non-DAC contributors. US budget cuts in 2018 are likely to have reduced ODA by \$10 billion plus 2.5% growth to \$160 billion.

C. Private development assistance from 24 DAC countries is estimated at US\$44.6 billion, equivalent to over a quarter of all official development assistance (ODA) to developing countries, according to the latest estimate by the Center for Global Prosperity in 2016. This is equivalent to over a quarter of all ODA provided to developing countries by DAC countries and multilateral institutions. Out of the 24 DAC countries for which private development assistance estimates are available, the United States (US) is the largest source country, contributing US\$31 billion – more than the US\$27 billion it provided as aid in 2013. This suggests that among DAC countries, the US is an even more significant contributor of private development assistance (providing 69% of the total in 2013) than of ODA (17% of the total in 2013). The second largest source country for private development assistance is the United Kingdom (UK), providing an estimated US\$3.9 billion, which is equivalent to over a third of its ODA in 2013. Canada, Germany, Australia and France are estimated to provide between US\$1 billion and US\$1.4 billion of private development assistance annually. The Bill & Melinda Gates Foundation disburses US\$2.5 billion annually. The data suggests that while total levels were rising between 2005 and 2010, they stagnated between 2010 and 2012 and have decreased since. Unlike ODA, estimating private development assistance presents multiple challenges caused by data gaps and a lack of methodological standardization for defining private development assistance within and across countries. It is currently only undertaken by the Center for Global Prosperity, who has been published by the Office of High Commissioner of Human Rights.

**Private development assistance 2016**  
(millions)

Nation	Private Development Assistance
United States	31,000
United Kingdom	3,891
Canada	1,398
Germany	1,367
Australia	1,207
France	1,030
Netherlands	785
Japan	635
Switzerland	611
Italy	549
Belgium	428
Korea	334
Norway	285
Sweden	234
Ireland	190
Spain	181
Austria	168
Denmark	147
New Zealand	100
Finland	74
Luxembourg	30
Portugal	8
Czech Republic	1
Greece	1

Source: Center for Global Prosperity 2016

1. The US private sector is unique in being a major contributor to international development in their own right. In 2004 it was estimated that the private sector contributed \$33 billion to international development, \$10 billion more than the US government, but private international philanthropic contributions have declined since 2011 and are believed to remain around \$30 billion. US ODA is hopeless when it comes to donating 0.7% of GDP and private philanthropists have been dissuaded from contributing the other 0.3% to pay a total of 1% of GDP ODA sought since 1970. ODA counts as export of goods and services, but not all exports count as ODA under Tied Aid Export Credit under 12USC§635i-3. ODA is how governments of industrialized nations act decisively to improve their balance of trade and ODA statistics under the Tied Aid Export Credit. Furthermore, for the US ODA, and other donor nations, to make up the shortfall of 1% of GDP it is advised to provide for a 1%-2% of



income suggested UN donation, on all individual and corporate income tax forms.

D. United States Official Development Assistance (ODA) is the most generous of nations in dollar terms, but is very low in terms of percent of Gross Domestic Product (GDP). Estimated at \$34,421 million in 2016, US ODA is only 0.19% of the US GDP, but 24% of the global total of \$144,921 million ODA contributed by Organization of Economic Cooperation and Development (OECD) Development Assistance Committee (DAC) member nations. Another \$21,090 million, are reported to be contributed from non-OECD-member nations by OECD, for a total of \$166,011 Official Development Assistance (ODA), of which the US paid 20.7%. After budget cuts reduced US ODA to \$23,513 in FY 18, US ODA was reduced to 0.12% of the GDP. These budget cuts reduce total global ODA, estimated to grow 2.5% annually in all other countries, from \$166,011 million in 2016 to \$161,682 million in 2018, with the US paying only 14.5% of the global total of OECD member and non-member contributors.

**United States Official Development Assistance Total FY 16 – FY 20**  
(millions)

	FY 16	FY 17	FY 18 assessment	FY 19 request	FY 19 arrears	FY 20
ACF	1,737	2,141	1,663	1,692	2,271	2,339
7% UN Peacekeepin g	172	134	84	84	126	129
DAC US ODA	{34,421}	{34,732}	{23,513}	{27,269}	{36,322}	{37,130}
% GDP	0.19	0.18	0.12	0.13	0.18	0.18
Minimum ODA	{36,862}	{34,629}	{26,188}	{25,604}	{40,896}	{40,915}
% of GDP	0.19	0.18	0.13	0.13	0.20	0.20
ODA Consular Estimate	{47,575}	{47,486}	{35,747}	{35,311}	{52,412}	{52,717}
% of GDP	0.25	0.24	0.18	0.17	0.26	0.25
ODA 100% UN Peacekeepin g	{49,863}	{49,260}	{36,859}	{36,423}	{54,081}	{54,433}
% of GDP	0.26	0.25	0.18	0.18	0.26	0.26
ODA w/ \$30 billion Private Developme nt Assistance	{79,863}	{79,260}	{66,859}	{66,423}	{84,081}	{84,433}

% of GDP	0.42	0.41	0.34	0.33	0.41	0.41
GDP	19,001,000	19,419,000	19,963,000	20,462,000	20,462,000	20,871,000

Source: State Department, Foreign Operations and International Programs FY 17 & FY 19.

Administration for Children and Families. Congressional Budget Justification FY 17 and FY 19; Department of Economic and Social Affairs Statistics Division. National Accounts Statistics: Main Aggregates and Detailed Tables. 2017; World Economic Situations and Prospects 2019, UN Data (2017). Private Development Assistance: Key Facts and Global Estimates. Development Initiatives. 2015. Hynes, William; Scott, Simon. The Evolution of Official Development Assistance. Organization for Economic Cooperation and Development. France. December 2013

1. As many as fifty separate government units carry out official development assistance functions under the general guidance of the Secretary of State and ODA statistical guidelines being developed by OECD DAC without further cross-examination by the UN Human Development Program since the Human Development Report ceased to produce annual ODA statistics. The largest among these entities is the United States Agency for International Development (USAID), which delivers some one-half of American ODA. About half of US foreign assistance passes through USAID via a variety of public bills such as the annual Foreign Assistance Act, Education for All Act, the Global Child Survival Act and the Farm Bill. Everyone agrees foreign military assistance is prohibited and narcotic control must also be. In 2013 it was agreed that 7% of UN peacekeeping expenditures could be accounted for as ODA, and to seal the first annual 2020 UN budget it is proposed that all UN peacekeeping contributions be accounted for as ODA. Administrative costs have been approved, after a long dispute, all USAID, Administration of Foreign Affairs and International Commissions are therefore included to contest the DAC underestimate of US ODA. Not all the foreign economic assistance in the State Department, was credited, even though it was channeled through official government entities. The object of European discrimination appears to be that the United States operates the most extensive system of embassies in the world, in both rich and poor countries, therefore the second offer includes all Administration of Foreign Affairs and International Commissions in the US ODA total. Accepting the administration of foreign affairs is a conservative way for OECD to encourage the UN Secretary General to begin accounting anew for ODA growth, in the first annual UN budget in 2020. Export credit, loan programs, need to be excluded from US ODA total, whereas irregular debt forgiveness and lending programs irregularly distort the total, without the budget effort needed for ODA, although loans with a 20% grant component may encourage middle income countries and US student loans for foreign students, to participate in ODA. Refugee assistance has been complicated by the German right, to limiting assistance to not more than one year, and this is unfair to a nation of immigrants in totalitarian famine, socially uninsured for 10 years, the United States claims only full credit for all refugee programs including the Administration for Children and Families Entrant and Refugees Assistance program in the US ODA total. This is the bottom line.

2. To exactly calculate US ODA, to the State Department, Foreign Operations and International Assistance Program budget, in Sec. 234 of this act, must be added an Administration for Children and Families, Refugee and Entrant Assistance, 0.7% of UN Peacekeeping calculation, and private corporate philanthropic international assistance rows. Then the table can be copied into Microsoft Word html, rows to be excluded deleted, and exact ODA total produced. Due to undeclared revenues generated from the sale of visas, passports, embassy property and interest on export loans, the foreign service is not estimated to grow 3% like other more goods intensive services, vulnerable to consumer price inflation, the administration of foreign affairs is only due 2.5% annual growth, like the United Nations government, not involved in the provision of humanitarian relief for civilians and expensive weapons

for military personnel, that require 3% annual growth. Subtotals, export credit, social insurance contributions and military assistance must be excluded in brackets, to produce a total US ODA estimate, with which to sue the United States for program levels estimated at 2.5% annual growth, 3% for agricultural assistance, from FY 16, before Trump budget offended the law of nations under Art. I Sec. 8 of the US Constitution, Arts. 2(2) and 19 of the UN Charter and Arts. 54 and 51 of the Fourth Geneva Convention Relative to the Protection of Civilians in Times of War (1949).

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