

Terms	Definitions
<b>Angel Investors</b>	An angel investor is an individual investor (qualified as defined by some national regulations) that invests directly (or through their personal holding) their own money predominantly in seed or start-up companies with no family relationships. <sup>1</sup> <i>e.g., Walton Enterprises, Cascade Investment, Bezos Expeditions</i>
<b>Archetype</b>	Archetypes refer to the approaches to addressing plastic pollution. These include both circular, and non-circular approaches to tackling plastic pollution. These archetypes can be classified as upstream, midstream or downstream archetypes according to where they lie along the value chain.
<b>Bi/Multi Code</b>	A marker used by OECD to record if a development finance transaction is a bilateral or multilateral transaction.
<b>Central Government</b>	The central government sub-sector consists of the institutional units making up the central government plus those NPIs (non-profit institutions) that are controlled and mainly financed by the central government. The political authority of the central government extends over the entire economy. Central government has the authority to impose taxes on all residents and non-resident units engaged in economic activities within the country. <sup>2</sup>
<b>Channel Code</b>	A marker used by OECD to identify the source or intermediaries of the fund.
<b>Commercial Banks</b>	Institutions involved in an activity in which an institutional unit incurs liabilities on its own account for the purpose of acquiring financial assets by engaging in financial transactions on the market. This involves channeling funds from lenders to borrowers by intermediating between them. <sup>3</sup>
<b>Commercial loan</b>	Loans extended at a market-rate debt or regular market conditions. Examples include (not limited to) term loan, credit facility, bridge loan, mezzanine debt etc. <sup>4</sup>
<b>Concessional loan</b>	Loans that are extended on terms substantially more generous than market-rate loans. The concessionality is achieved either through interest rates below those available on the market or by grace periods, or a combination of these. Concessional loans typically have long grace periods. <sup>5</sup>
<b>Corporation</b>	A legal entity, created for the purpose of producing goods or services for the market, that may be a source of profit or other financial gain to its owner(s); it is collectively owned by shareholders who have the authority to appoint directors responsible for its general management. <sup>6</sup>

<sup>1</sup> [Social Impact Investment: Building the Evidence Base](#), OECD (2015)

<sup>2</sup> OECD Glossary of Statistical Terms, OECD (2008)

<sup>3</sup> Adopted the definition of “Financial Intermediation” from [OECD Glossary of Statistical Terms](#), OECD (2008)

<sup>4</sup> [Global Landscape of Climate Finance 2023 Methodology](#), CPI (2023)

<sup>5</sup> [OECD Glossary of Statistical Terms](#), OECD (2008)

<sup>6</sup> [OECD Glossary of Statistical Terms](#), OECD (2008)

# RESOURCE TRANSPARENCY PLATFORM ON FINANCIAL FLOWS

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<b>Country</b>	<p>Refers to the country that receives the funding in the case of public funding. Note that in instances where the fund/investment is for a region(s) or where specific recipient countries cannot be identified, either the specific region (eg: "Africa") or "World" has been used.</p> <p>In the case of private finance, the "country" recorded is where the HQ of the company/organization receiving the investment is located.</p>
<b>Country Income Group</b>	Refers to the income group classification of the recipient country as per <a href="#">World Bank's Country and Lending Groups Classification</a> .
<b>Development Finance</b>	Development finance includes funding provided by one or more of the following institutions: United Nations agency, fund or commission, European Union Institution, International Monetary Fund (IMF), World Bank Group, Regional Development Banks, or other Multilateral Institutions.
<b>Domestic Finance</b>	Domestic finance consists of government funding aimed at addressing plastic pollution within national borders. These include budget allocations, borrowing, and direct government investments for tackling plastic pollution within the country. <sup>7</sup>
<b>End Year</b>	Refers to the year when the funding for a project is scheduled to come to an end.
<b>Entrepreneurial Support Organizations (ESO)</b>	ESOs are organizations that specialize in providing training and mentoring support to start-ups to advance through their early stages of their development. While some ESOs merely provide networking support for start-ups with investors, others may invest through one or more of grants, equity, or loans. <i>e.g. Plug &amp; Play, Indo-Pacific Plastics Innovation Network</i>
<b>Environment</b>	A marker used by OECD to record if a development finance transaction is targeted for aid to the environment.
<b>Equity</b>	The value of the interest of an owner or partial owner in an asset or company. <sup>8</sup> Equity investment itself is defined as investment in a company or asset with an exchange of ownership in the company or asset.
<b>Family Office</b>	Family office is an investment and administrative center that is organized and overseen by the family council. Family offices are usually very common within large and wealthy families in business, whose members express a need for getting personal financial, banking, accounting, and other advice. <sup>9</sup>
<b>Fragile and Conflict -Affected Situation (FCS)</b>	Indicates if the country is a Fragile and Conflict-Affected Situation (FCS) as identified by the <a href="#">World Bank</a> for the fiscal year 2024.
<b>Fund Name</b>	Refers to the name of the donor fund providing public finance.
<b>Fund Type</b>	The nature of the funds based on the number of donor parties and the number of

<sup>7</sup> OECD, The World Bank, United Nations Environment Programme (UNEP/PP/INC.4/INF/2)

<sup>8</sup> [OECD Glossary of Statistical Terms](#), OECD (2008)

<sup>9</sup> [IFC Family Business Governance Handbook](#), IFC (2008)

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	recipient parties.
<b>Gender</b>	A marker used by OECD to record if a development finance transaction is targeted at gender equality.
<b>Grant</b>	Grants are defined as transfers for development made by donors in cash, goods or services for which no payment is required. <sup>10</sup>
<b>Guarantee</b>	An undertaking by a guarantor to pay any outstanding amounts owed by the beneficiary to the beneficiary or directly to its creditor(s). Guarantees are normally given through a non-cancelable indemnity bond that guarantees the timely payment of interest and repayment of principal to the Creditors (holders of the debt security). The guarantor will only provide finance if the beneficiary (issuer of the debt security) fails to do so. <sup>11</sup>
<b>IDA</b>	Indicates if the country is eligible for <a href="#">International Development Association (IDA) borrowing</a> .
<b>Implementing Agency</b>	Refers to the institution(s) appointed to receive financial transfers from a fund in order to carry out projects and programmes.
<b>Investment Category</b>	Refers to the category of private investment.
<b>Land-Based ODA</b>	A marker used by OECD to record if a development finance transaction is targeted towards curbing ocean pollution from land.
<b>LLDC</b>	Indicates if the country is a Landlocked Developing Country (LLDC) as identified by the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States. <sup>12</sup>
<b>Local Government</b>	Local government units are institutional units whose fiscal, legislative and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes. <sup>13</sup>
<b>Long Description</b>	Refers to the description or summary of the projects that are being funded.
<b>MEA Finance</b>	Multilateral environmental agreement finance (MEA finance) includes funding provided through various multilateral environmental agreements, with a specific objective of addressing plastic pollution. Examples include initiatives such as Global Environment Facility's Circular Solutions to Plastic Pollution Integrated Program. Once a fund is set up under the international legally binding instrument on plastic pollution, including in the marine environment, financial flows which take place as part of the instrument will be included here. <sup>14</sup>

<sup>10</sup> Adapted from [OECD](#)

<sup>11</sup> [Climate Funds Update](#)

<sup>12</sup> United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States. <https://www.un.org/ohrlls/content/list-lllcs>

<sup>13</sup> [OECD Glossary of Statistical Terms](#), OECD (2008)

<sup>14</sup> OECD, The World Bank, United Nations Environment Programme (UNEP/PP/INC.4/INF/2)

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Terms	Definitions
<b>Multilateral Development Finance Institution (DFI)</b>	<p>Private sector arms of international financial institutions (IFIs) that have been established by more than one country, and hence are subject to international law.</p> <p><i>e.g., Asian Development Bank, Central American Bank for Economic Integration, Inter-American Development Bank, International Bank for Reconstruction and Development (including the World Bank and IFC), International Development Association, Islamic Development Bank, Nordic Development Fund</i></p> <p>[Definitions and examples to be refined and updated]</p>
<b>National DFI</b>	<p>DFI established by a country with a policy objective that is closely related to the economic development of a country or given sector.<sup>15</sup></p> <p><i>e.g., Norfund, Swedfund</i></p> <p>[Definitions and examples to be refined and updated]</p>
<b>Ocean ODA</b>	<p>A marker used by OECD to record if a development finance transaction is targeted for Official Development Assistance (ODA) towards the ocean economy.</p>
<b>Other Multilateral organizations</b>	<p>Includes aid agencies, or other multilateral organizations that work on developmental issues including addressing plastic pollution.</p> <p><i>eg., Global Environment Facility (GEF), Global Green Growth Institute (GGGI) etc.</i></p>
<b>Others/Unknown (Financial Flows)</b>	<p>In instances where more than one type of financial flow is involved, or where the type of financial flow is unknown, these are captured as Others/ Unknown.</p>
<b>Other Public Entities</b>	<p>Includes Sovereign Wealth Funds (SWF) and public institutions that do not fall under central government, local government, and public corporations.</p>
<b>Philanthropic Institutions</b>	<p>Institutions that promote economic development and welfare of developing countries, or organizations as their main objective, and which originate from foundations' own sources (notably endowment, donations from companies and individuals, as well as income from royalties, investments and lotteries).<sup>16</sup> <i>e.g., Laudes Foundation, Rockefeller Brothers Fund,</i></p>
<b>Plastic Circularity</b>	<p>Plastics circularity, for the purposes of the Resource Transparency Platform, is defined as a system that drives a circular economy for plastics, which includes technologies, business models or other solutions that eliminate, reduce, reuse, or keep plastic materials in circulation without leaking into the environment.</p>
<b>Plastic ODA</b>	<p>A marker used by OECD to record if a development finance transaction is targeted towards curbing plastic pollution. These projects could provide official development assistance for "plastic specific ODA" or "solid waste ODA" as described below.</p>

<sup>15</sup> [National Development Financial Institutions: Trends, Crisis Response Activities, and Lessons Learned](#), 2021 (World Bank)

<sup>16</sup> [Private Philanthropy for Development – Second Edition : Data for Action](#), 2021 (OECD)

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Terms	Definitions
<b>Plastic Pollution</b>	Plastic pollution is defined broadly as the negative effects and emissions resulting from the production and consumption of plastic materials and products across their entire life cycle. This definition includes plastic waste that is mismanaged (e.g., open-burned and dumped in uncontrolled dumpsites) and leakage and accumulation of plastic objects and particles that can adversely affect humans and the living and non-living environment. <sup>17</sup>
<b>Plastic-Specific ODA</b>	A marker used by OECD to record if a development finance transaction is targeted towards management of plastic waste specifically.
<b>Private Equity, Venture Capitalists</b>	Private Equity and Venture Capital firms raise pools of capital from accredited investors known as limited partners (LPs), to invest in privately owned companies. <sup>18</sup>
<b>Private finance</b>	Private financing refers to grants, equity/quasi-equity investments, debt, and blended finance structures - including other similar financial instruments - provided to private businesses for tackling plastic pollution. <sup>19</sup>
<b>Program/ Project</b>	Refers to the name of the program or the project under which funding or financing has been provided.
<b>Provider</b>	Refers to the country or organization that provides the fund, or the donor party.
<b>Provider Country</b>	Refers to the country that provides the finance in the case of public funding. In instances where the fund/investment is for a region(s) or where specific provider countries cannot be identified, either the specific region (eg: "Africa") or "World" has been used.
<b>Provider Region</b>	Refers to the region where the provider country is based. The categorization of various regions are adopted from the <a href="#">United Nations Population Division</a> . In instances where the fund/investment is for a region, or when recipient countries are from different regions, or when specific regions cannot be identified, the term "World" has been used.
<b>Public Corporations</b>	Government enterprises and public corporations are in either case organizations which are entirely, or mainly, owned and/or controlled by the public authorities consisting of establishments which by virtue of their kind of activities, technology and mode of operation are classed as industries. <sup>20</sup> This includes state-owned enterprises and state-owned financial institutions.
<b>Public Finance</b>	Public finance includes domestic funding for addressing plastic pollution, development finance and contributions made through multilateral environmental agreements.
<b>Public-Private Partnerships (PPP)</b>	Public-Private Partnership is a long-term contract between a private party and a government entity, for providing a public asset or service, in which the private party bears significant risk and management responsibility and remuneration is linked to

<sup>17</sup> UNEP, 2022, [Plastics Science](#)

<sup>18</sup> Pitchbook, <https://pitchbook.com/blog/private-equity-vs-venture-capital-whats-the-difference>

<sup>19</sup> OECD, The World Bank, United Nations Environment Programme (UNEP/PP/INC.4/INF/2)

<sup>20</sup> [OECD Glossary of Statistical Terms](#), OECD (2008)

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Terms	Definitions
	performance. <sup>21</sup>
<b>Purpose</b>	A marker used by OECD to record the part of a sector or industry to which development finance has been provided.
<b>Recipient Institution</b>	Refers to the institution that receives the development assistance/multilateral fund money.
<b>Recipient Institution Type</b>	Refers to the type or the nature of the recipient institution.
<b>Recipient Region</b>	Refers to the region where the recipient country is based. The categorization of various regions are adopted from the <a href="#">United Nations Population Division</a> . In instances where the fund/investment is for a region, or when recipient countries are from different regions, or when specific regions cannot be identified, the term "World" has been used.
<b>Regional Development Bank</b>	<b>[Definition to be updated]</b> Based on OECD list, this category includes: African Development Bank, Asian Development Bank, Asian Infrastructure Investment Bank, Caribbean Development Bank, Council of Europe Development Bank.
<b>Rio Markers</b>	The Rio markers system consists of policy markers to monitor and statistically report on the development finance flows targeting the themes of the Rio Conventions. There are four markers: (1) Biodiversity, (2) Desertification, (3) Climate change mitigation and, (4) Climate change adaptation. There are three possible values (or scores) for the Rio markers, indicating whether the Rio Convention themes are (0) not targeted, (1) a significant objective or (2) a principal objective of the action. <sup>22</sup>
<b>Sector Name</b>	A general term used to describe a group of establishments engaged in similar kinds of economic activity. A sector can be a subgroup of an economic activity - as in "coal mining sector" - or a group of economic activities - as in "service sector" - or a cross-section of a group of economic activities - as in "informal sector". <sup>23</sup>
<b>SIDS</b>	Indicates if the country is a Small Island Developing State (SIDS) as identified by the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States. <sup>24</sup>
<b>Solid Waste ODA</b>	A marker used by OECD to record if a development finance transaction is targeted towards solid waste management generally.
<b>Sources and Intermediaries</b>	Refers to the type of the institution providing the funding or investment.
<b>Sub-Archetype</b>	Sub-categorization of archetypes offering additional detail. Archetypes refer to the

<sup>21</sup> World Bank, [Public-Private Partnership Resource Center](#)

<sup>22</sup> European Union, [https://capacity4dev.europa.eu/info/short-guide-use-rio-markers\\_en](https://capacity4dev.europa.eu/info/short-guide-use-rio-markers_en)

<sup>23</sup> [OECD Glossary of Statistical Terms](#), OECD (2008)

<sup>24</sup> United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States. <https://www.un.org/ohrlls/content/list-sids>

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Terms	Definitions
	approaches to addressing plastic pollution. These include both circular, and non-circular approaches to tackling plastic pollution.
<b>Sustainable Ocean ODA</b>	A marker used by OECD to record if a development finance transaction is targeted towards a sustainable ocean economy.
<b>Total Finance</b>	Total finance refers to all funds committed or invested to address plastic pollution, including both public and private sources of capital. It includes capital flows for technical assistance or capacity building that accompany other forms of investment. However, in-kind support, such as non-monetary technical assistance is excluded. <sup>25</sup>
<b>Type of Aid</b>	A marker used by OECD to record the type of aid, including but not limited to sector budget support, scholarships/training in donor country, etc, provided under a development finance transaction.
<b>Wastewater ODA</b>	A marker used by OECD to record if a development finance transaction is targeted towards wastewater treatment.
<b>Year</b>	Depending on the type of finance, the year could refer to one or more of (1) the year of investment, or (2) the year the announcement of an investment is made, or (3) the year of approval of an investment, or (4) the year of commitment or disbursement of a funding - depending on the source of funding or financing. Please note that the disbursement of funding may take place in the same or different year and this information is captured where available.

<sup>25</sup> OECD, The World Bank, United Nations Environment Programme (UNEP/PP/INC.4/INF/2)