

Validation of Trinidad and Tobago

Report on initial data collection

and stakeholder consultation

Abbreviations

AGD	Auditor General Department
AOG	Alliance for Open Government
APRs	Annual Progress Reports
BIR	Board of Inland Revenue
BpTT	BP Trinidad and Tobago
CSOs	Civil Society Organizations
ECTT	Energy Chamber of T&T
FATF	Financial Action Task Force
GORTT	Government of the Republic of Trinidad and Tobago
IA	Independent Administrator
IDB	Inter-American Development Bank
LATT	Lake Asphalt Trinidad and Tobago (1978) Limited
LNG	Liquified Natural Gas
MAC	Minerals Advisory Committee
MEEA	Minister of Energy and Energy Affairs
MEEI	Ministry of Energy and Energy Industries
MEIS	Minerals Electronic Information System
MOF	Ministry of Finance
MOU	Memorandum of Understanding
MSGSC	Trinidad and Tobago Multi-Stakeholder Group Steering Committee
NDS	National Development Strategy
NGC	National Gas Company of Trinidad and Tobago
NGO	Non-Governmental Organization
NQCL	National Quarries Company Limited
NYC	National Youth Council of Trinidad and Tobago
OGP	Open Government Partnership
OWTU	Oilfield Workers Trade Union
PEPs	Politically Exposed Persons
PLEA	Point Lisas Energy Association
PPGPL	Phoenix Park Gas Processors Limited
Petrotrin	Petroleum Company of Trinidad and Tobago
PSCs	Production Sharing Contracts
TTCIC	Trinidad and Tobago Chamber of Industry and Commerce
T&TEC	Trinidad and Tobago Electricity Commission
TTEITI	Trinidad and Tobago EITI
TTTI	Trinidad and Tobago Transparency Institute
ToRs	Terms of Reference
USAID	United States Agency for International Development
UWI	University of the West Indies
WB	World Bank

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Executive Summary

Trinidad and Tobago was designated candidate country in the Board meeting held in March 2011 in Paris together with the EITI Global Conference. Following the Validation report by the firm IPAN in 2014, the Board concluded in February 2015 that Trinidad and Tobago was compliant with the 2010 EITI Standard. On 25 October 2016, the Board agreed that Trinidad and Tobago's Validation under the 2016 EITI Standard will commence on the 1 September 2018¹. This report presents the findings and initial assessment of the International Secretariat's data gathering and stakeholder consultations. The International Secretariat has followed the Validation Procedures² and applied the Validation Guide³ in assessing Trinidad and Tobago's progress with the EITI Standard. While the assessment has not yet been reviewed by the MSG or been quality assured, the Secretariat's preliminary assessment is that Trinidad and Tobago has met all of requirements of the EITI Standard except for requirement 1.4, 2.2, 2.3, 3.2, 3.3, 4.1, 4.2, 4.4 and 4.9. *This report includes a number of recommendations for strengthening EITI implementation and enhancing its contribution to improved governance of Trinidad and Tobago's extractive industries.*

Overall conclusions

The TTEITI reports have brought together disaggregated revenue data from government agencies and companies, as well as other data from regulatory and monitoring bodies on licensing, production, legal and regulatory regimes, the state-owned companies and mining regulatory practices. TTEITI data is widely recognised as a trusted source of information. EITI data is used in parliamentary debates, media and the academic fora

Stakeholders highlighted the legitimacy brought by the EITI. They value that an independent third party following an established and internationally-endorsed methodology has filled important information gaps. The EITI has institutionalised a practice of tripartite dialogue on extractive industry governance, industry information flows, regulatory and taxation regimes, revenue collection, social and environmental issues in the mining sector, that was not present before the EITI.

TTEITI has crucially identified a number of gaps in revenue collection, monitoring of production, cadastre information, capacity to monitor costs and other aspects of production sharing contracts. Through the EITI Reports and direct engagement, TTEITI has alerted the authorities and competent agencies about these gaps and the need to address them not only to allow reporting information under the EITI but to ensure optimal revenue take and overall good governance of the extractive sector.

TTEITI Reports have been extensively disseminated online and in public events. The reports are tailored to local audiences and usually use innovative communication efforts. TTEITI piloted the collection of legal

¹ See: <https://eiti.org/BD/2016-18>

² <https://eiti.org/document/eiti-validation-procedures>

³ <https://eiti.org/document/eiti-validation-guide>

ownership data in preparation for future collection of beneficial ownership data. The MSGSC introduced several innovations such as scoping environmental reporting. Civil society groups have suggested collecting environmental information such as carbon emissions and oil spills. These have been discussed with the Environmental Management Authority. An online data portal was also launched as part of the country Open Government Partnership commitments. The MSGSC has started to develop an electronic reporting platform for reporting companies and revenue collection agencies.

Trinidad and Tobago's EITI implementation has been supported by a number of development partners such as the European Union, the British Embassy, the World Bank, the Inter-American Development Bank and others. The government has hosted a national secretariat in the Ministry of Energy. This together has allowed robust implementation with clever communication efforts and crucially a wealth of recommendations identified to address revenue leakages and to improve accountability. However, follow up of these recommendations has been limited. It is clear from this assessment that Trinidad and Tobago will benefit from strengthening a number of areas: first, working closely with the government and other state agencies in ensuring that reforms are implemented to address the gaps identified throughout the TTEITI's work. Second, ensuring that future reporting is done in a timelier, more cost-effective manner. Finally, the government should ensure the financial sustainability of EITI implementation. As many of the reforms needed will demand strengthening of government systems, TTEITI should ensure that all opportunities to mainstream EITI disclosures are seized. Stakeholders and development partners are also invited to explore future support for civil society organisations. This will allow reinvigorating the constituency and enabling them to play a more vigorous role in addressing implementation challenges.

Recommendations

The International Secretariat has identified nine corrective actions that Trinidad and Tobago should undertake to address shortcomings in meeting EITI Requirements, as well as 11 strategic recommendations that Trinidad and Tobago is encouraged to consider for strengthening implementation.

Corrective actions

1. In accordance with **Requirement 1.4.a.ii** and considering that the MSGSC agreed rules on August 2018 that allow CSOs to nominate their own representatives to the MSG, it is required that the CSO constituency conduct a process to nominate representatives to the MSG that is open and transparent. Other constituencies are encouraged to conduct a similar process.
2. In accordance with **Requirement 2.2.a**, TTEITI is required to disclose the requisite information of the oil and gas licenses transferred in the fiscal year covered. This includes: description of the process of transferring the license, technical and financial criteria used, information of the recipient (s) of the license transferred, and any non-trivial deviations from the applicable legal and regulatory framework. For the mining sector, Trinidad and Tobago is required to disclose the above information about mining licenses awarded or transferred to material companies in the period covered by the EITI Report.
3. In accordance with **Requirement 2.3.b**, the government is required to maintain a publicly available register or cadastre system with the information listed in this requirement for both oil and gas and mining licenses. If the required information is made publicly available through the EITI Report, the MSGSC must ensure that the information is comprehensive. If any significant

legal or practical barriers prevent the disclosure of information regarding licenses pertaining to non-material companies, these should be documented and explained in the EITI Report, including an account of government plans for seeking to overcome them.

4. In accordance with **Requirement 3.2.**, TEITI is required to include in future reporting the value of the production of each mineral. TTEITI is encouraged to discuss with the government whether there has been progress in improving the monitoring of both oil and gas and mining production.
5. In accordance with **Requirement 3.3**, TTEITI is required to publish in future reporting, in addition to the volumes, the value of exports by commodity, and, when relevant, by region of origin. It should also state clearly when minerals have not been exported. TTEITI should include in future reports a clear explanation of the methodology followed to calculate export volumes and values.
6. In accordance to **Requirement 4.1.d**, TTEITI is required to include in future reports aggregate information about the amount of total government revenues received from each of the benefits streams agreed in the scope. In accordance with **Requirement 4.1.a**, TTEITI is required to document the omission of revenues streams, ensuring that the comprehensiveness of the EITI Report is not affected. This includes that the MSGSC should consider the size of the revenue streams relative to total revenues.
7. In accordance with **Requirement 4.2**, TTEITI is required to disclose the volumes and revenues received from the sale of the state's participation in the sector. The published data must be disaggregated by individual buying company.
8. In accordance with **Requirement 4.4**, if they are considered material future reporting should include all the information needed such as tariffs, individual companies paying for this service, volumes transported and if practicable reconciling such payments.
9. In accordance with **Requirement 4.9.b.iii** and the standard Terms of Reference for the Independent Administrator agreed by the EITI Board, the MSG and Independent Administrator must ensure that the future report include an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards.

Strategic recommendations

1. To strengthen implementation of **Requirement 1.1**, the government is encouraged to finalise reforms that address findings and recommendations from EITI Reports. It is also essential that core funding for the TTEITI work plan is provided by the government.
2. To strengthen implementation of **Requirement 1.2**, the government is encouraged to enact EITI-specific legislation waiving tax confidentiality provisions and making EITI reporting mandatory would create a more sustainable legal environment for EITI implementation over the long term. Before this solution is implemented, the companies are encouraged to find a more permanent and less lengthy solution to the confidentiality hurdle
3. To strengthen implementation of **Requirement 1.3**, it is highly recommended that CSOs involved in EITI implementation develop guidelines for systematically engaging with the broader constituency and seek opportunities for increased capacity-building and consultations.
4. To strengthen implementation of **Requirement 1.5**, and in accordance with Requirement 1.5.b the MSGSC is strongly encouraged to renew the work plan to include steps to mainstream EITI implementation in company and government systems and to reflect the results of consultations

with key stakeholders.

5. To strengthen implementation of **Requirement 2.4** and in light of the high demand from stakeholders in the country for a better understanding of the terms that regulate most operations in the extractive sector, Trinidad and Tobago is encouraged to make contracts or contractual terms available for all oil, gas and mining contracts corresponding to companies operating in the country.
6. To strengthen implementation of **Requirement 2.5** and prepare for full disclosure of beneficial ownership by 2020, it is recommended that Trinidad and Tobago considers piloting beneficial ownership reporting with the non-publicly listed companies in the forthcoming EITI Report in order to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. Trinidad and Tobago may also wish to conduct broader outreach to the companies on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory. For publicly listed companies, the pilot could include a link to the stock exchange where they are listed.
7. To strengthen implementation of **Requirement 2.6** on state participation it is recommended that TTEITI include in future disclosures a clear explanation of the policy regarding the capacity of the state to provide financing to all companies operating in the extractive sector and clearly describe the terms associated with the guarantees provided to loans to the SOEs
8. To strengthen EITI implementation of **Requirement 4.8** and TTEITI's contribution to public debate, TTEITI is recommended to undertake efforts to systematically disclose information required by the EITI in a timelier manner.
9. To strengthen EITI implementation of **Requirement 7.2** and to improve the cost efficiency of future reports, Trinidad and Tobago is encouraged to make progress with the plans for automated reporting and ensuring that government agencies could disclose systematically the information required in the EITI Standard.
10. To strengthen implementation of **Requirement 7.3** and to increase the impact of EITI implementation on the good governance of extractive industries, the government of Trinidad and Tobago is encouraged to implement the necessary reforms to address the gaps in government systems identified in TTEITI Reports.
11. To strengthen implementation of **Requirement 7.4**, TTEITI is encouraged to regularly discuss, document and assess the impact of EITI implementation in achieving the set goals.

Figure 1– initial assessment card

EITI Requirements		LEVEL OF PROGRESS				
		No progress	Inadequate	Meaningful	Satisfactory	Beyond
Categories	Requirements					
MSG oversight	Government engagement (#1.1)				■	
	Industry engagement (#1.2)				■	
	Civil society engagement (#1.3)				■	
	MSG governance (#1.4)			■		
	Work plan (#1.5)				■	
Licenses and contracts	Legal framework (#2.1)				■	
	License allocations (#2.2)			■		
	License register (#2.3)			■		
	Policy on contract disclosure (#2.4)				■	
	Beneficial ownership (#2.5)	■	■	■	■	■
	State participation (#2.6)				■	
Monitoring production	Exploration data (#3.1)				■	
	Production data (#3.2)			■		
	Export data (#3.3)			■		
Revenue collection	Comprehensiveness (#4.1)			■		
	In-kind revenues (#4.2)			■		
	Barter agreements (#4.3)	■	■	■	■	■
	Transportation revenues (#4.4)			■		
	SOE transactions (#4.5)				■	
	Direct Subnational Payments (#4.6)	■	■	■	■	■
	Disaggregation (#4.7)					■
	Data timeliness (#4.8)				■	
	Data quality (#4.9)			■		
Revenue allocation	Distribution of revenues (#5.1)				■	
	Subnational Transfers (#5.2)	■	■	■	■	■
	Revenue management and expenditures (#5.3)	■	■	■	■	■
Socio-economic contribution	Mandatory Social Expenditures (#6.1)	■	■	■	■	■
	SOE Quasi Fiscal Expenditures (#6.2)	■	■	■	■	■
	Economic contribution (#6.3)				■	
Outcomes and impact	Public debate (#7.1)					■
	Data accessibility (#7.2)	■	■	■	■	■
	Follow up on recommendations (#7.3)				■	
	Outcomes and impact of implementation (#7.4)				■	

Legend to the assessment card

	No progress. The country has made no progress in addressing the requirement. The broader objective of the requirement is in no way fulfilled.
	Inadequate progress. The country has made inadequate progress in meeting the requirement. Significant elements of the requirement are outstanding and the broader objective of the requirement is far from being fulfilled.
	Meaningful progress. The country has made progress in meeting the requirement. Significant elements of the requirement are being implemented and the broader objective of the requirement is being fulfilled.
	Satisfactory progress. All aspects of the requirement have been implemented and the broader objective of the requirement has been fulfilled.
	Beyond. The country has gone beyond the requirement.
	This requirement is only encouraged or recommended and should not be taken into account in assessing compliance.
	The MSG has demonstrated that this requirement is not applicable in the country.

Introduction

Brief recap of the sign-up phase

Trinidad and Tobago was engaged in the start-up of the EITI in 2003 represented by Christine Sahadeo, former Minister of Finance. On 9 September 2010 and 8 December 2010, Mrs. Carolyn Seepersad-Bachan, former Minister of Energy and Energy Affairs (MEEA), publicly announced Trinidad and Tobago's intention to become an EITI Candidate country. The Chairman was named and the MSGSC was established in 2010.

Later, on 17 January 2011 the MEEA reaffirmed the commitment of Trinidad and Tobago to become an EITI country. On 4 February 2011, the membership application was submitted by MEEA to the EITI International Secretariat. On 1 March 2011, Trinidad and Tobago was admitted as an EITI candidate at the 28th EITI Board.

Objectives for implementation and overall progress in implementing the work plan

Trinidad and Tobago EITI (TTEITI) overall objective is contribute to the country's optimization of the revenue take from the exploitation of hydrocarbons and minerals. TTEITI agreed on a two-year work plan in January 2017⁴ publicly available in the TTEITI website⁵. The work plan lists four main objectives, namely: (1) to optimize the revenue take from the exploitation of hydrocarbons and minerals, (2) to improve the assurance environment of government reporting, (3) to signal a long-term commitment to the EITI; and, (4) to promote transparency around the ownership and use of Trinidad and Tobago's natural resources.

Work plan implementation is on track, particularly with respect to activities related to the improvement on clarity about the ownership of natural resources through the revision of license registers, beneficial ownership register. The coverage of the mining sector and midstream and downstream petroleum sector has resulted in two specific outcomes: funding was secured to improve the beneficial ownership register to address several inconsistencies in existing data, and the ten non-reporting mining companies were engaged to participate in a pilot reporting exercise for the EITI Report 2016.

History of EITI Reporting

Trinidad and Tobago has produced six EITI Reports covering fiscal years from 2011. The MSGSC has published reports with a two-year time-lag. Yet from the start, TTEITI provided an extensive amount of detailed information on the oil and gas sector online through its website⁶.

⁴Meeting Minute No.77 which approved the 2018-2019 Work Plan. See: <https://drive.google.com/drive/folders/1QqqW5GBTNOiNYNYzV-oG8rtCSU6Gq1h> (Internal available per request to the International Secretariat).

⁵ 2018-2019 Work Plan publicly available here: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Work-Plan-2018-2019.pdf>

⁶ <http://www.tteiti.org.tt/>

A summary of EITI implementation:

- *4 February 2010*: Government applied for EITI membership to the EITI International Secretariat.
- *9 September 2010*: Trinidad and Tobago took a decision to reaffirm the country's commitment to the EITI Principles and to seek EITI membership.
- *1 March 2011*: Trinidad and Tobago was admitted to EITI membership as a Candidate Country at the 5th EITI Global Conference in Paris, France.
- *15 September 2010*: The TTEITI Secretariat established in the MEEA Tower to provide administrative support for the Steering Committee.
- *30 September 2013*: Trinidad and Tobago's first EITI Report for fiscal year 2011 was launched by Senator the Hon. Kevin Ramnarine, MEEA.
- *26 September 2014*: Trinidad and Tobago's second EITI Report for fiscal year 2012 was launched
- *30 September 2015*: Trinidad and Tobago's third EITI Report for fiscal year 2013 was launched
- *30 September 2016*: Trinidad and Tobago's fourth EITI Report for fiscal years 2014 and 2015 was launched
- *11 May 2018*: EITI Report for fiscal year 2016 was launched by Senator The Hon. Franklin Khan, Minister of Energy and Energy Industries.

Summary of engagement by government, civil society and industry

The MSGSC was formed in early 2010 before the candidature application was submitted in February 2010. On 18 August 2010, the MSGSC expanded from 15 to 19 members by the addition of civil society members: The Cropper Foundation, Fishermen and Friends of the Sea (FFOS), The Network of NGOs of Trinidad and Tobago for the Advancement of Women, and The National Youth Council of Trinidad and Tobago. The MSGSC has adopted internal norms throughout the years it has been functioning and on 20 August 2018 it compiled and approved them⁷. Analysis of meeting attendance shows that attendance has been adequate from government as well as from civil society and industry, at least every other month. Stakeholder engagement in the design, implementation and monitoring of the EITI process has been strong, as evidenced in the MSGSC meeting minutes and the scope of issues covered by Trinidad and Tobago's EITI reporting. Additional details on MSG members' meeting attendance are available in Annex B.

Key features of the extractive industry

Crude oil and natural gas's contribution to national GDP represented 11.3% and 16.6% in 2016, respectively⁸. The fall in commodity prices caused a sharp reduction of 9.6% in 2016 in the hydrocarbon

⁷ Trinidad and Tobago's Governance Rules. See: <http://www.tteiti.org.tt/wp-content/uploads/Internal-Governance-Rules-and-Procedures.pdf>

⁸ See: https://www.central-bank.org.tt/sites/default/files/reports/Annual_Economic_Survey_52017.pdf and <https://www.finance.gov.tt/wp-content/uploads/2017/10/Review-of-the-Economy-2017-for-web.pdf>

sector's contribution to the economy⁹. The 2016 EITI Report shows revenues declining to USD 2.8 bn in 2015 and USD 1.1 bn in 2016. On average oil and gas exports declined by USD 3 bn annually during the 2014-2016 period. In 2016, foreign direct investment in the sector reversed to USD 17 m¹⁰. Trinidad and Tobago ranked 88nd out of 189 countries in the World's Bank's Doing Business Report¹¹. Although not updated to 2016, the government estimates that Trinidad and Tobago holds significant reserves of crude oil (410 m barrels as to 2011¹²) and natural gas (22.7 trillion cubic feet as to 2014¹³).

Trinidad and Tobago's extractive industries are composed mainly of the hydrocarbon and gas sectors. On oil, Trinidad and Tobago has an active upstream sector of exploration offshore and on land, and production, and a downstream petrochemical sector. On gas, Trinidad and Tobago also has a significant position in the petrochemical and liquified natural gas (LNG)¹⁴. In fact, the Phoenix Park Gas Processors Limited (PPGPL), one of the largest LNG processing facilities is in Trinidad and Tobago¹⁵. BP Trinidad and Tobago, BG Trinidad and Tobago, Shell Group, BHP Billiton, EOG Group dominate the upstream and downstream extractive industries sector. There is an important participation of State-owned companies such as the National Gas Company of Trinidad and Tobago (NGC) and Petrotrin.

While not as important as the oil and gas sector, the mining sector particularly quarrying it is still relevant for the Trinidad and Tobago's economy. The country holds significant reserves of andesite, argillite, chromium, clay, copper, fluorspar, graphite, gypsum, iron, limestone, porcellanitic, sand, quartz gravel and sandstone. All minerals are quarried in the Northern Range, central Trinidad, South eastern and Western Trinidad.

The government estimates that currently there are approximately ninety active mining operations where forty-five of these are sand and gravel quarries¹⁶. In 2013, the recoverable reserves of minerals in Trinidad and Tobago identified by a recently strategic environmental assessment are estimated at 467 Million Metric Tonnes.

This report uses an exchange rate of 1 USD = 6.6 TTD for all figures related to FY 2016.

Explanation of the Validation process

Validation is an essential feature of the EITI implementation process. It is intended to provide all stakeholders with an impartial assessment of whether EITI implementation in a country is consistent with the provisions of the EITI Standard. It also addresses the impact of the EITI, the implementation of

⁹ See: <https://www.finance.gov.tt/wp-content/uploads/2016/09/Review-of-the-Economy-2016-for-web.pdf> p.19.

¹⁰ See: https://unctad.org/en/PublicationsLibrary/wir2018_en.pdf p.76

¹¹ See: <http://www.doingbusiness.org/content/dam/doingBusiness/media/Annual-Reports/English/DB16-Full-Report.pdf> p.5

¹² The latest data on oil reserves has been developed by Netherland, Sewell and Associates of Dallas (NSAI) for the MEEI, as at 31 December 2011.

¹³ The latest data on gas reserves has been developed by Ryder Scott Gas Audits.

¹⁴ See: <https://publications.iadb.org/bitstream/handle/11319/6681/ICS-BOOK-Transparent-Governance-in-an-Age-of-Abundance.pdf?sequence=1&isAllowed=y> p.256

¹⁵ See: <http://www.energy.gov.tt/our-business/oil-and-gas-industry/>

¹⁶ See: <http://www.energy.gov.tt/our-business/aggregates/quarrying/>

activities encouraged by the EITI Standard, lessons learnt in EITI implementation, as well as any concerns stakeholders have expressed and recommendations for future implementation of the EITI.

The Validation process is outlined in chapter 4 of the EITI Standard¹⁷. It has four phases:

1. Preparation for Validation by the multi-stakeholder group (MSG)
2. Initial data collection and stakeholder consultation undertaken by the EITI International Secretariat.
3. Independent quality assurance by an independent Validator who reports directly the EITI Board
4. Board review.

The [Validation Guide](#) provides detailed guidance on assessing EITI Requirements, and more detailed [Validation procedures](#), including a standardised procedure for data collection and stakeholder consultation by the EITI International Secretariat and standardised terms of reference for the Validator.

The Validation Guide includes a provision that: “Where the MSG wishes that validation pays particular attention to assessing certain objectives or activities in accordance with the MSG work plan, these should be outlined upon the request of the MSG”.

In accordance with the Validation procedures, the International Secretariat’s work on the initial data collection and stakeholder consultation was conducted in three phases:

1. Desk Review

Prior to visiting the country, the Secretariat conducted a detailed desk review of the available documentation relating to the country’s compliance with the EITI Standard, including but not limited to:

- The EITI work plan and other planning documents such as budgets and communication plans;
- The multi-stakeholder group’s Terms of Reference,
- Minutes from multi-stakeholder group meetings;
- EITI Reports, and supplementary information such as summary reports and scoping studies;
- Communication materials;
- Annual progress reports; and
- Any other information of relevance to Validation.

In accordance with the Validation procedures, the Secretariat has not taken into account actions undertaken after the commencement of Validation.

2. Country visit

A country visit took place from 15 to 19 October 2018. All meetings took place in Port of Spain. The Secretariat met with the multi-stakeholder group and its members, the Independent Administrator and other key stakeholders, including stakeholder groups that are represented on, but not directly

¹⁷ See also <https://eiti.org/validation>.

participating. Annex D lists all stakeholders consulted.

3. Reporting on progress against requirements

This report provides the International Secretariat initial assessment of progress against requirements in accordance with the Validation Guide. It does not include an overall assessment of compliance.

The International Secretariat's team comprised: Francisco Paris and Jaqueline Terrel. Support and quality assurances were provided by Alex Gordy and Lyidia Kilpi.

Part I – MSG Oversight

1. Oversight of the EITI process

1.1 Overview

This section relates to stakeholder engagement and the environment for implementation of EITI in country, the governance and functioning of the MSGSC, and the EITI work plan.

1.2 Assessment

Government engagement in the EITI process (#1.1)

Documentation of progress

Public statement: Trinidad and Tobago was involved in the EITI as one of the 31 countries that attended the first EITI Plenary Conference in London in 2003 and the subsequent 2005 London Conference¹⁸. When the Government of the Republic of Trinidad and Tobago (GORTT) changed in 2010, the EITI was included in its manifesto in the section on ‘Managing our Energy Assets’. Cabinet’s decision on 9 September 2010 established the TTEITI Steering Committee and set the terms of reference for the MSGSC. The then Minister of Energy and Energy Affairs, Mrs. Carolyn Seepersad-Bachan, publicly announced the GORTT’s commitment to the EITI through a letter on 8 December 2010 and speeches in February and April 2011¹⁹. Trinidad and Tobago was admitted as an EITI Candidate country on 1 March 2011 and was designated as EITI Compliant on 23 January 2015²⁰. Senior government officials have made repeated public statements of support of the EITI and the EITI principles since the country’s first Validation. In January 2015, the then Minister of Energy and Energy Affairs, Kevin Ramnarine, reiterated his commitment to the EITI following a visit by the EITI Chair, Ms Clare Short²¹. The Minister of Energy and Energy Industries have recommitted to the EITI through their participation and speeches at the launch of the 2013 TTEITI Report on 2 October 2015 and the 2014-2015 TTEITI Report on 21 October 2016²².

Most recently, at the launch of the 2016 EITI Report on 11 May 2018, Senator Franklin Khan, Minister of Energy and Energy Industries, states ‘As a Government, we subscribe to the principles of transparency and accountability and therefore the EITI has our full support’²³. Prime Minister Dr. Keith Rowley made a

¹⁸ 2014 Trinidad and Tobago EITI Validation Report: <https://eiti.org/document/2014-trinidad-tobago-eiti-validation-report>

¹⁹ Idem

²⁰ EITI news item: <https://eiti.org/news/trinidad-tobago-accepted-as-full-member-of-eiti>

²¹ Idem

²² TTEITI Fact Sheet. See: “[Self-Assessment Reference Document Final](#)”

²³ Speech Minister of Energy and Energy Industries, TTEITI Fifth Report Launch <http://www.energy.gov.tt/wp-content/uploads/2018/05/Hon-Minister-Franklin-Khan-Speech-at-TTEITI-Fifth-Report-Launch.pdf>

commitment to national beneficial ownership disclosure at the Anti-Corruption Summit in London in May 2016 as follows: Trinidad and Tobago will work towards the establishing of a registry of company beneficial ownership information. Trinidad and Tobago commit to ensuring that law enforcement agencies have full and effective access to beneficial ownership information for companies and other legal entities registered within its jurisdiction'²⁴.

The TTEITI secretariat is hosted by the Ministry of Energy and Energy Industries (MEEI). The MEEI provides offices and meeting facilities for the monthly meetings of the MSGSC. The TTEITI does not have a legal basis. The MEEI plays an important role in providing technical and administrative support in channelling funds to the TTEITI. According to the 2017 TTEITI Annual Progress Report, the Government budgeted TT\$ 2.5 m (USD 378,787) for the year 2017, of which only roughly 16% (i.e. TT\$ 438,894.94 or USD 66,5) was spent. This gap in spending was due to bureaucracies in procuring the Independent Administrator and the communications consultancy, which together represented about 53% of total government TTEITI allocation²⁵.

Government renews its commitment to the EITI through the successive renewal of the EITI Memorandum of Understanding (MOU). The third EITI MOU to commit Government, civil society and companies to EITI Implementation in Trinidad and Tobago was agreed in 2017²⁶. Trinidad and Tobago produced its first action plan under the Open Government Partnership (OGP) for the period 2014-2016²⁷. Under Section 4.4. on National Resources Governance, the GORTT committed to work with the TTEITI to audit the Accounts of the MEEI to International Standards (4.1); to make publicly available the cadastre of licenses and contracts for the exploration and production of oil and gas in Trinidad and Tobago (4.2) and to include the mineral sector (starting with the National Quarries Company Ltd) in the TTEITI reporting mechanism (4.3).

Senior lead: On September 2010, the Cabinet agreed to appoint a prominent person with a civil society background as Chairman of its proposed implementing MSGSC²⁸. Victor A. Hart, a well - known transparency advocate and former Chair of Trinidad and Tobago Transparency Institute (TTTI), the Trinidad and Tobago Chapter of Transparency International, was named Chair of the TTEITI MSGSC on the 8 of December 2010. Mr. Hart was known as an anti-corruption champion particularly in the construction sector. Victor Hart was awarded the Hummingbird Medal, Silver, at Trinidad and Tobago's Independence anniversary celebrations on 31 August 2015²⁹. This national award is bestowed on persons in the private or public sector who have rendered loyal and devoted service in their respective fields for the benefit or prestige of the community and the Nation. On 23 January 2016, TTEITI Steering Committee Chair, Victor Hart, was elected to the EITI International Board (2016-2019)³⁰.

As noted in the 2014 TTEITI Validation Report, Mr. Hart has enjoyed the full confidence of all stakeholder

²⁴ TTEITI website news article EITI and Anti-Corruption Summit 2016: <http://www.tteiti.org.tt/eiti-and-anti-corruption-summit-2016/>

²⁵ 2017 TTEITI Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

²⁶ Trinidad and Tobago EITI MOU: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-MOU..pdf>

²⁷ Trinidad and Tobago First Action Plan 2014-2016: <https://www.opengovpartnership.org/documents/trinidad-and-tobago-first-action-plan-2014-16>

²⁸ 2014 Trinidad and Tobago EITI Validation Report: <https://eiti.org/document/2014-trinidad-tobago-eiti-validation-report>

²⁹ Trinidad and Tobago Guardian newspaper: <http://indepth.guardian.co.tt/business/2016-02-04/hart-elected-international-eiti-board>

³⁰ TTEITI 2016 Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/Activity-Report-2016.pdf>

groups represented on the TTEITI MSGSC³¹.

As Chairman of a Cabinet-appointed Committee, Mr. Hart has the authority to communicate with ministers, GORTT officials, development partners and diverse stakeholders in the country with respect to the mobilization and coordination of resources across ministries and agencies for EITI implementation. As Chair of the MSGSC, Mr. Hart supported in the coordination across GORTT agencies by the Head of the TTEITI Secretariat and the Head of the Energy Research and Planning Division of the MEEI. Senior government officials within their organizations are represented on the MSGSC. The MEEI served as secretariat for the MSGSC in the initial phase following the reaffirmation of the commitment of Trinidad and Tobago to the EITI in 2010.

The GORTT has faced significant budget constraints in recent years. The Revised 2018 Budget statement states: 'In fact, since 2015, the Government's current account has been in permanent overdraft, very close to the allowable limit on virtually a daily basis, making it difficult on many occasions since the 2015 Election for the present Government to pay public sector salaries and wages'³². The Trinidad and Tobago Budget 2018 states that 'revenues from the upstream petroleum sector fell from TT\$20.9 bn (USD 3.2 bn) in 2014 to TT\$2.8 bn (USD 424 m) in 2017'³³. In fiscal 2018, Government is expecting a budget based on an oil price of US\$52 per barrel and a gas price of US\$2.75 per MMBtu. As a result, of continuing weak energy prices, the Government is continuing implementing an austerity plan³⁴. Because of these restrictions, the GORTT has been unable to fund Mr. Hart's participation in the meetings of the EITI International Board.

Active engagement: The TTEITI 2015³⁵, 2016³⁶ and 2017³⁷ Annual Progress Reports (APRs) provide an overview of government attendance at MSGSC meetings. There are 6 government agencies on the MSGSC: the MEEI, the Ministry of Finance (MOF), the Board of Inland Revenue (BIR), the NGC, Petrotrin (Petroleum Company of Trinidad and Tobago,) and the NQCL (National Quarries Company Limited).

Government representatives have been regularly present at MSGSC meetings. The MSGSC met 38 times over the period 22 January 2015 to 21 December 2017. Of the 38 meetings which were held in 2017, the BIR attended 36 meetings (94.7%), the MOF attended 30 meetings (83.3%), PETROTRIN attended 28 meetings (77.8%), the MEEI attended 26 meetings (68.4%), and the NGC and NQCL attended 23 meetings (60.5%). The meeting minutes show that government representatives participate actively in meetings of technical groups, dissemination and outreach activities. Public announcements from the MEEI show

³¹ Idem

³² Trinidad and Tobago Revised 2018 Budget Statement. [hereinafter, 2018 Budget Statement] See: <http://www.finance.gov.tt/wp-content/uploads/2017/10/revised-BUDGET-STATEMENT-2018-BOOKLET-faw1.pdf>

³³ 2018 Budget Statement p.1

³⁴ EY Focus on Trinidad and Tobago Budget 2018: <https://www.ey.com/Publication/vwLUAssets/EY-focus-on-the-trinidad-and-tobago-budget-2018/%24FILE/EY-focus-on-the-trinidad-and-tobago-budget-2018.pdf>

³⁵ Trinidad and Tobago 2015 EITI Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/2016/08/Activity-Report-2015.pdf>

³⁶ Trinidad and Tobago 2016 EITI Annual Progress Report: https://eiti.org/sites/default/files/documents/trinidad_tobago_2016_annual_progress_report.pdf

³⁷ Trinidad and Tobago 2017 Annual Progress Report. [hereinafter, 2017 APR] See: <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

government commitment with beneficial ownership disclosures³⁸.

The 2016 EITI Report confirms that all government representatives were engaged on EITI reporting (see *Requirement 4.1*). There is evidence on the strong interest showed by NGC to understand the main findings of the 2016 EITI Report and to use it to improve the company's strategy³⁹.

In 2017 and 2018, the government provided all the funds of the TTEITI budget. In 2017, the Trinidad and Tobago's government commitment to the TTEITI budgeted TT\$ 2.5 m⁴⁰. The estimated cost of EITI implementation in June-December 2018 was TTD 1.5 m funded by the government.

The government has been active in engaging with the Office of the Attorney General to find ways to address the taxpayer confidentiality issue. This was resolved by the Attorney General Department (AGD) who ruled that although the assessment and payment of tax liability is a private matter between the taxpayer and the state in which the public claims no justifiable interest, after that liability has been discharged, liability payment information on the receipt becomes the property of the state. The path became clear for the government to issue an administrative instruction to the Board of Inland Revenue to release the required information to the EITI administrator and to publish the country's first EITI report.

Stakeholder views

Active engagement: Senior government officials expressed strong support for EITI implementation. They shared plans for introducing beneficial ownership disclosure legislation in line with the country commitments related to combating illicit flows, anti-terrorism and anti-money laundering (e.g. FATF commitments). Regarding the proposed EITI-specific legislation, they noted that the enactment of the EITI Bill is not envisioned in the immediate future. Some stakeholders noted that an EITI Law could box the EITI into a limited space. The government's view is that a voluntary EITI serves the country better for the time being.

Although some stakeholders expressed their concern on the speed and emphasis of the government efforts to improve its monitoring capacity, they recognised that austerity has made difficult for the government to improve its systems. All stakeholders confirmed the dire budget situation. They acknowledged that EITI implementations has barely been affected by funding constraints and core EITI activities has not suffered delays or cancelations. However, the government capacity to implement reform in their systems and procedures have been affected.

Stakeholders also mentioned that tackling transfer pricing allegations within the LNG sector is clearly a priority for the government given its importance in terms of government revenues. Stakeholders

³⁸ Prime Minister Dr. Keith Rowley made a commitment to National BO disclosure at the Anti-Corruption Summit in London in May 2016. See: https://www.opm.gov.tt/wp-content/uploads/Press%20Releases/Prime%20Minister%20Rowley%20Attends%20Anti-corruption%20Summit%20in%20London/media_release_-_pm_rowley_attends_anti-corruption_summit_in_london.pdf, and http://www.news.gov.tt/content/prime-minister-attends-anti-corruption-summit-london#.W_BhlvZFw2w

³⁹ See:

<https://shared.eiti.org/Shared%20Documents/Countries/Trinidad%20and%20Tobago/1%20Implementation/3%20Validation/Validation%202018/Documentation%20from%20National%20Secretariat/BDO%20-%20Independent%20Administrator/FW%20TTEITI%20Meeting%20with%20NGC%20President.msg> (available per request to the International Secretariat)

⁴⁰ 2017 APR. p.15

mentioned that government have been engaged in disseminating EITI Reports and other outreach events.

A parliamentarian mentioned that some government agencies collect timely information, however they do not make this information publicly available neither through the EITI or their government systems.

A number of industry representatives said that although there is strong support to collaboration with government agencies, the government is meant to lead on monitoring the industry.

Initial assessment

The International Secretariat's initial assessment is that the Trinidad and Tobago has made satisfactory progress in meeting this requirement. Despite funding limitations across all sections of the government, there has been proper support to the EITI. A senior individual has been appointed to lead on the implementation of the EITI, and senior government officials are represented on the MSGSC. The Cabinet decision to establish the MSGSC and leadership by a well-respected person with civil society background is welcome. The current representation from the government on the MSGSC shows that the government is engaged and active in all aspects of implementation including lifting confidentiality restrictions, dissemination of reports, outreach to other stakeholders and expanding coverage to the mining sector. EITI data is used by the government and opposition parties in parliamentarian debates.

The government is encouraged to finalise reforms that address findings and recommendations from EITI Reports. It is also essential that core funding for the TTEITI work plan is provided by the government.

Industry engagement in the EITI process (#1.2)

Documentation of progress

Active engagement: The oil and gas industry is composed by a handful of international companies including BP, BHP Billiton, Shell, EOG Resources, ENI, Repsol and PERENCO. Most of the mining industry is linked to the quarry sector, since there are no precious metals mined in Trinidad and Tobago. In January 2015, Thackray Driver, former CEO of the Trinidad and Tobago Chamber of Industry and Commerce (TTCIC), noted that 'The Energy Chamber of Trinidad and Tobago is delighted that Trinidad and Tobago is at last EITI compliant. We have been advocating for the country to become compliant for over ten years. At times we felt like a voice in the wilderness, so it is great that we have at last met this milestone.'⁴¹ On 19 January 2017, the TTCIC hosted its annual breakfast meeting to highlight the EITI Report findings⁴². Industry has actively participated in dissemination and outreach activities⁴³.

The TTEITI 2015 Annual Progress Report (APR) notes that some funding was received from energy

⁴¹ EITI International Secretariat website on Trinidad and Tobago compliant country status: <https://eiti.org/news/trinidad-tobago-accepted-as-full-member-of-eiti>

⁴² Trinidad and Tobago 2017 Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

⁴³ See <http://www.tteiti.org.tt/public-engagement/> and <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf> and self-assessment note prepared for the International Secretariat available upon request.

companies to specific projects⁴⁴. The MSGSC welcomed collaborations with organizations and companies to host a capacity building workshops for the mining sector. The TTEITI together with the National Quarries Company Limited, the Energy Chamber of Trinidad and Tobago and the Arthur Lok Jack Graduate School of Business held a workshop on Corporate Governance in 2015.

Attendance records and minutes of the MSGSC meetings indicate that a majority of industry representatives from both mining and oil and gas consistently participate in meetings of the MSGSC. The TTEITI 2015⁴⁵, 2016⁴⁶ and 2017⁴⁷ APRs provide an overview of company attendance at MSGSC meetings. There are six companies on the MSGSC: EOG, BpTT, BHP Billiton, BGTT (Shell), Energy Chamber of T&T (ECTT), and TTCIC. The MSGSC met 38 times over the period 22 January 2015 to 21 December 2017. BpTT was present at 31 meetings (81.5%), ECTT at 30 meetings (79%), BGTT/Shell at 25 meetings (65.8%), TTCIC at 20 meetings (52%) and BHP Billiton at 19 meetings (50%). EOG was represented on the MSGSC in 2015 during which time, it attended 13 of the 14 meetings in that year. The Interim Head of the TTEITI National Secretariat over the period 2014-2015 was seconded from the TTCIC.

Company participation in EITI reporting has remained consistent at 19 oil and gas companies in all five TTEITI Reports. The MSG's inclusion of mining companies as a pilot in the 2016 TTEITI Report resulted in limited participation of small and medium-sized quarrying companies⁴⁸. Mining company participation in the pilots meant that 88% of government mining revenues were covered in the 2016 TTEITI Report. In the case of oil and gas companies, participation represented 97% of total revenues from oil and gas according to the 2016 TTEITI Report.

Meeting minutes show that companies have contributed actively to EITI implementation through their participation both in the MSGSC and the MSGSC's three sub-committees. They have been active in agreeing to the work plan, support for the TTEITI Secretariat and supported extensive outreach activities⁴⁹. They have also supported the work of the Independent Administrator and contributed to the definition of materiality and the templates for the TTEITI reconciliation reports. The companies also collaborated in drafting the EITI MOUs which committed companies to report to the Independent Administrator. A member from the industry constituency is the chair of the technical sub-committee of the MSGSC.

Companies renew their commitment to the EITI through the successive renewal of the MOU every two years. The third MOU to commit Government, civil society and companies to EITI Implementation in Trinidad and Tobago was agreed in 2017⁵⁰. The latest MOU was signed by 22 oil, gas and mining companies. Industry's role is clearly defined in the MOU. Through this MOU, companies commit to deliver completed reporting templates to the Independent Administrator and support it in reconciling discrepancies. The signatories, including company representatives, agreed that the MSGSC will continue

⁴⁴ Trinidad and Tobago 2015 Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/2016/08/Activity-Report-2015.pdf>

⁴⁵ Trinidad and Tobago 2015 EITI Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/2016/08/Activity-Report-2015.pdf>

⁴⁶ Trinidad and Tobago 2016 EITI Annual Progress Report: https://eiti.org/sites/default/files/documents/trinidad_tobago_2016_annual_progress_report.pdf

⁴⁷ Trinidad and Tobago 2017 Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

⁴⁸ Trinidad and Tobago 2016 EITI Report: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>

⁴⁹ For example, in 2016, there was an outreach program relating to the Third EITI Report. See: <http://chamber.org.tt/wp-content/uploads/2017/02/TTCIC-2016AR-012-final.pdf> p.23. There were also several declarations from Melanie Richards, Chairman of the Chamber of Energy and Commerce in Trinidad and Tobago, in *Energy now*, a publication of the Energy Chamber of Trinidad and Tobago. See: "TTEITI: From reporting to reform". Issue 23 August 2018; and, "Social expenditure in times of declining revenue". Issue 22 June 2018. (both declarations shared with the International Secretariat and available per request).

⁵⁰ Trinidad and Tobago EITI MOU: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-MOU..pdf>

its engagement with companies operating in the mining sector with the aim at expanding their participation in future EITI Reports.

In practice, while the mechanism of the MOU has worked for every of the five reports published to date, it is still a cumbersome process that requires lengthy authorizations. While the solution of allowing disclosures of confidential information through a dedicated EITI-bill is pending, companies could find a swifter solution for enabling smooth disclosure of EITI data.

Enabling environment: The MOU created an enabling environment for company participation in the EITI. The Income Tax Act grants taxpayer confidentiality. This principle is established in Section 4 of the Income Tax Act, whereby officials of the Board of Inland Revenue would be prevented by the confidentiality provision of the Act from sharing tax receipt information with the Independent Administrator unless permitted to do so by way of a waiver issued by the country's president⁵¹. The MSGSC developed a tax confidentiality waiver between industry and TTEITI. The MOU has worked in practice and all companies have signed in each reporting exercises. Only a waiver in the production of the 2016 Report was signed but not received on time by the revenue authority.

Although this allowed for the information to be collected by the Independent Administrator, it did not deal with the issue of publication of this information. Given the solution suggested by the Office of the Attorney General (commented in *Requirement 1.1*) companies have agreed to lift their confidentiality rights.

The 2017 APR notes that the time required to address the legal barriers to accessing company tax data from the Board of Inland Revenue, hinders timely EITI reporting⁵². The MSGSC recognised that the MOU is not a permanent solution and has been investigating other longer-term solutions as part of its 2018-2019 EITI workplan⁵³. The MSGSC has been advocating for EITI Legislation but has not yet been successful. In the absence of EITI legislation, the MSGSC has also discussed signing a MOU for an indefinite term, rather than a 2-year length. This option has not been agreed.

Stakeholder views

Active engagement: Industry's representatives confirmed companies' efforts to implement more routine disclosure recognizing that there is always room for improvement in terms of EITI reporting, for example a less time-consuming solution for lifting confidentiality restrictions.

An industry representative said that there have been efforts from the industry association to reach out non-reporting companies in particular with mining companies. However, they noted that a big part of the problem with the mining companies is that a number of companies (estimated in 68) operated in the sector without proper authorization from the MEEI. Industry representatives confirmed that they had conversations with the Minerals Division within the MEEI and operators to encourage them to address

⁵¹ <https://publications.iadb.org/bitstream/handle/11319/6681/ICS-BOOK-Transparent-Governance-in-an-Age-of-Abundance.pdf?sequence=1&isAllowed=y>

⁵² TTEITI 2017 Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

⁵³ Trinidad and Tobago EITI 2018-2019 Work Plan: <https://eiti.org/document/trinidad-tobago-eiti-20182019-work-plan>

this situation.

Lifting confidentiality constraints: Stakeholders confirmed that lifting confidentiality barriers has been a key issue for industry. For instance, an industry association representative highlighted that the legal and technical subcommittees have considered ways to lift confidentiality rights in the absence of specific legislation, but the legal constraints do not allow solutions different to the one implemented to date.

Industry representatives welcome the mainstreaming approach to future reporting. In their view, it provides the government with a way to disclose EITI data through government systems instead of relying on EITI Reports to be more transparent in the sector. Industry representatives also highlighted the importance of the EITI for the sector to allow to compile information already available in companies' financial reports. CSO representatives noted the resignation of the representative from EOG and the need to replace him shortly.

Government representatives confirmed that companies have provide tax information once the waivers have been processed.

Benefits for the industry constituency: An industry representative stressed the collaborative nature of the MSGSC despite the different interests of each constituency.

All industry representatives mentioned that the EITI allows the sector to be transparent in terms of revenue generation. They highlighted that the EITI has meant a progression in the industry former status quo of not publicly disclosing tax information. They however expressed that the public might demand transparency levels that did not exist when contractual terms were agreed decades ago. This, for example, refers to contracts signed before the EITI was adopted. This include terms such as the controversial reference to the Henry hub prices. Similarly, capital allowances that distorted tax payments on a particular year but are not clearly explained in the reports can lead to possible misinterpretation of the data disclosed via EITI reporting.

On the other hand, all industry representatives agreed that disclosing social investments has helped the industry. They noted that this was important to show company's employees their contribution beyond taxes and royalties. Exposing these social contributions make employees proud and increase internal trust in the organization.

Industry representatives recommended to include midstream and downstream companies in the EITI process. They also welcomed the EITI recommendations related to improved government systems and government's capacity to monitor the industry.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress in meeting this requirement.

Oil and gas companies are actively and effectively engaged in the EITI process, both as providers of information and in the design, implementation, monitoring and evaluation of the EITI process. Industry representatives, primarily from the oil and gas sub-constituency, are taking part in outreach and efforts to promote public debate, both at a national level and in regional roadshows. The MOU signed between stakeholders have created an enabling legal environment for EITI implementation. Despite being a temporary solution, the companies have shown willingness to report by signing these waivers.

To strengthen implementation the government is encouraged to enact EITI-specific legislation waiving tax confidentiality provisions and making EITI reporting mandatory would create a more sustainable legal environment for EITI implementation over the long term. Before this solution is implemented, the companies are encouraged to find a more permanent and less lengthy solution to the confidentiality hurdle.

Civil society engagement in the EITI process (#1.3)⁵⁴

Documentation of progress

Civil society in Trinidad and Tobago is active and engaged in the EITI. There is a vibrant and diverse set of actors in the Non-Governmental Organization (NGO) space. Trinidad and Tobago rank 81 out of 100 in the Freedom House 2017 ranking, where 0 represents the least free and 100 the freest⁵⁵. CIVICUS gives Trinidad and Tobago a score of 0.64 and ranks 35 out of 109 countries on the 2013 enabling environment index for civil society⁵⁶.

Expression: There do not appear to be any barriers to freedom of expression, either statutorily or in practice, in relation to mining, oil and gas issues. There is no evidence to suggest constraints on an enabling legal framework for civil society organizations and companies to participate in the EITI. According to the U.S. Department of State Country Reports on Human Rights Practices in 2017, the constitution and the law provide for freedom of expression, including for the press, and the government generally respected this right⁵⁷. An independent press, an effective judiciary, and a functioning democratic political system combined to promote freedom of expression. The law prohibits acts that would offend or insult another person or group on the basis of race, origin, or religion or that would incite racial or religious hatred.

According to CIVICUS civic space tracking monitor, the country boasts a pluralistic civil society comprising

⁵⁴ The first Validation under the EITI Standard (Azerbaijan 2016) established precedent for the Validation of requirement 1.3. The CSO protocol “operationalises” requirement 1.3. Each part of the CSO protocol speaks to specific parts of Requirement 1.3:

2.1 of the CSO protocol is intended to assess provisions 1.3(d), 1.3(e)(i), 1.3(e)(iv).

2.2 of the CSO protocol is intended to assess provisions 1.3. (b) and 1.3(c).

2.3 of the CSO protocol is intended to assess provision 1.3(e)(iii).

2.4 of the CSO protocol is intended to assess provisions 1.3. (a) and 1.3(e)(ii)

2.5 of the CSO protocol is intended to assess provision 1.3(d).

⁵⁵ Freedom House 2017 Freedom in the World: <https://freedomhouse.org/report/freedom-world/2017/trinidad-and-tobago#a3-freedomr>

⁵⁶ The Enabling Environment Index 2013: <https://freedomhouse.org/report/freedom-world/2017/trinidad-and-tobago#a3-freedomr>

⁵⁷ U.S. Department of State Country Reports on Human Rights Practices for 2017:

<https://www.state.gov/j/drl/rls/hrrpt/humanrightsreport/index.htm#wrapper>

workers' organisations, advocacy CSOs and organisations providing various social services⁵⁸. Although the basic freedoms that make up civic space are constitutionally recognised and mostly enforced, some legal as well as de facto limitations remain, including defamation statutes, police abuses, a backlogged judiciary. The Constitution guarantees the freedom of expression, and legal progress was recently made when defamation was partially decriminalised in February 2014⁵⁹.

CSOs active and engaged in the EITI have been active in public debates. In addition, FFOS's website recognizes the EITI as a relevant project where FFOS is actively working with the remaining Civil Society representatives⁶⁰.

The OWTU has actively opposed government. For example, prominent demonstration in 2014 sought to oppose a proposed constitutional reform that would limit the Prime Minister's stay in office to ten years, create the right to recall members of Parliament, and introduce run-off elections. Workers' protests currently account for the majority of public demonstrations in the country. Various small, local workers' protests in demand of higher wages and better working conditions were staged in early 2015. In April 2017, 22 workers from the OWTU organised a protest over health and safety conditions working on the offshore oil rig owned by Lennox Petroleum⁶¹. In response to the protesters, the company filed a lawsuit claiming that the workers had trespassed. The court in turn granted the injunction, prohibiting the oil workers from protesting on the rig and armed police forcefully removed the workers from the protest site.

More recently, the OWTU has been quite involved in the Petrotrin's restructuring discussions arguing against the Government's decision to close the refinery⁶².

Operation: To operate as a NGO, CSOs can choose to register with the Ministry of Legal Affairs; the Ministry of Community Development; the Ministry of Sport; or, the Tobago House of Assembly, Division of Community Development and Culture. Each entity sets up specific requirements to operate in Trinidad and Tobago. For example, within the Ministry of Legal Affairs, to become a legal entity, a CSO needs to be incorporated as a non-profit company registering itself under the Companies Registry (Companies Act Chap. 81:01). A CSO will need to obtain a name approval, and the draft Articles of Incorporation's approval⁶³.

⁵⁸ Civicus Monitor Tracking Civil Space: <https://monitor.civicus.org/newsfeed/2016/11/01/trinidad-and-tobago-overview/>

⁵⁹ Civicus Monitor Tracking Civic Space: <https://monitor.civicus.org/country/trinidad-and-tobago/#newspost-840>

⁶⁰ FFOS's website available here: <http://ffostt.com/projects-listing/eiti/>

⁶¹ Trinidad and Tobago Guardian newspaper: <https://www.guardian.co.tt/business/2017-04-04/offshore-rig-workers-protest-outside-bppt?platform=hootsuite>

⁶² See: The Guardian Trinidad and Tobago. "OWTU gets injunction to halt Petrotrin's action" (October 2018)

<http://www.guardian.co.tt/news/owtu-gets-injunction-to-halt-petrotrin-action-6.2.686265.fe783f8e69>. See also: Trinidad Express. "Petrotrin and union strike a deal". (April 2018) https://www.trinidadexpress.com/business/local/petrotrin-and-union-strike-a-deal/article_5b258b68-38d2-11e8-a5ab-df6269704031.html

<https://news.power102fm.com/owtu-remains-resolute-meeting-with-pm-offers-no-security-for-petrotrin-workers-58554>. Power 102FM "OWTU remains resolute. Meeting with pm offers no security for PETROTRIN workers". See:

<http://www.guardian.co.tt/news/owtu-gets-injunction-to-halt-petrotrin-action-6.2.686265.fe783f8e69>

⁶³ Veni Apwann. Quick Start Guide to Registering as a Non-profit Company. See:

http://media.wix.com/ugd/a5dda2_6411b69c29cc4b73b2825da0113ddf7b.pdf

In policy terms the CSOs represented on the MSGSC, particularly the Trinidad and Tobago Transparency Institute (the local chapter of Transparency International), FFOS and the OWTU, have consistently demonstrated independence from the Government on issues of policy as it relates to their respective stakeholder constituencies. There are no legal restrictions on local or foreign funding of civil society, but actual access to resources is problematic for most of the sector. Organizations working in the EITI space have had access to local and foreign funding. The Network for the Advancement of Women has received funds from both the government and the EU⁶⁴. The Oil workers union have access to local funding, other organizations in the EITI as the Cropper Foundation have, for example, received funding from the EU to advance projects related to the EITI. It is however difficult for small CSOs to be completely operationally independent of Government grant funding in a small resource-rich country like Trinidad and Tobago where GORTT expenditure plays a large role across the economy including the public sector being the larger employer in the country. For example, the Network of NGOs for the Advancement of Women collaborate with central and local governments in different projects promoting women's participation and capacity-building⁶⁵.

According to the CIVICUS civil space monitor, freedom of peaceful assembly is recognised in Trinidad and Tobago's constitution and also upheld in practice⁶⁶. Laws regulating public gatherings, including prior notice requirements and reasonable time and place restrictions, are considered to be consistent with international standards. Protests rarely turn violent or face police repression.

Association:

More generally, according to the CIVICUS civic space monitor, freedom of association is constitutionally enshrined and respected in practice⁶⁷. The government does not wield any arbitrary authority to deny registration requests, dissolve, or interfere with CSOs. Workers' right to form and join unions is respected, and trade unions are relatively influential, although membership has tended to decline. According to a survey by the International Trade Union Confederation, trade union rights are subject to repeated (but not regular or systematic) violations in Trinidad and Tobago.

According to the 2014 Trinidad and Tobago Validation report, Trinidad and Tobago civil society organisations are large in numbers but are not organized under an umbrella organization⁶⁸. Coordination and discussions on EITI issues occur informally. In the absence of a more structure consultation mechanism, CSOs engaged in the EITI mainly interact under the TTEITI umbrella itself.

Engagement:

Organizations engaged in the EITI range from unions, environmental NGOs, women rights and youth movements. Outreach related to EITI has covered a broad swathe of these actors. Initially, the OWTU and

⁶⁴ Interview with Gia Gaspard Taylor, Director of the Network of NGOs for the Advancement of Women on 18 October 2018

⁶⁵ *ibid*

⁶⁶ CIVICUS Tracking Civil Space: <https://monitor.civicus.org/country/trinidad-and-tobago/#newspost-839>

⁶⁷ CIVICUS Tracking Civil Space: <https://monitor.civicus.org/country/trinidad-and-tobago/#newspost-838>

⁶⁸ Trinidad and Tobago 2014 Validation Report: https://eiti.org/sites/default/files/documents/2014_trinidad_and_tobago_validation_report_and_covering_letter.pdf

the TTTI in addition to the TTCIC and the ECTT were the four CSOs represented on the MSGSC. The membership of the MSGSC was upon advice from the EITI Board increased with the addition of four representatives from civil society in August 2011. The additional four civil society members represented: The National Youth Council of Trinidad and Tobago (NYC), The Cropper Foundation, FFOS, and The Network of NGOs of Trinidad and Tobago for the Advancement of Women.

The TTEITI 2015⁶⁹, 2016⁷⁰ and 2017⁷¹ APRs provide an overview of civil society attendance at MSGSC meetings. The MSGSC met 38 times over the period 22 January 2015 to 21 December 2017. OWTU was present at 27 meeting (71.1%), TTTI at 26 meetings (68.4%), FFOS was present at 24 meetings (63.2%), CF at 23 meetings (60.5%), Network of NGOs at 19 meetings (50%).

The NYC has never participated in an MSGSC meeting. This has not limited the MSGSC engagement with the youth organizations. The TTEITI had an active youth arm over the period 2012 – 2016⁷². On 29 October 2012, young persons from secondary schools and tertiary education institutions participated in the 10th National Youth Parliamentary Debate on an EITI-themed topic. This initial engagement and several Youth Consultative Fora around the country laid the foundation for a vibrant TTEITI Youth Champions Programme. From among the participants, Youth Champions have been identified to be trained to take leadership roles in the programme and to spread EITI messages to their peers. The MSGSC also began a national secondary schools tour in 2018, with the support of a local Theatre Arts Group and organized competitions for secondary school students⁷³. The TTEITI also engaged university students in 2015 and 2016, through regional symposiums in Guyana, Jamaica and Suriname, in collaboration with the Trade and Economics Department of the University of the West Indies⁷⁴.

Civil society renews its commitment to the EITI through the successive renewal of the EITI MOU. The third EITI MOU to commit Government, civil society and companies to EITI Implementation in Trinidad and Tobago was agreed in 2017⁷⁵. All members of the MSGSC, with the exception of the NYC, are signatories to the MOU. An analysis of MSGSC minutes indicates the participation of civil society representatives during the adoption of the work plan, ToRs for the Independent Administrator and materiality decisions. Civil society also heads the MSGSC communications sub-committee.

The Cropper Foundation in collaboration with Environment Tobago, FFOS, the Network of Rural Women Producers of Trinidad and Tobago, and the Oilfield Workers Trade Union (OWTU) is executing a project funded by the European Union in coordination with the TTEITI, which involves trainings to discuss

⁶⁹ Trinidad and Tobago 2015 EITI Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/2016/08/Activity-Report-2015.pdf>

⁷⁰ Trinidad and Tobago 2016 EITI Annual Progress Report: https://eiti.org/sites/default/files/documents/trinidad_tobago_2016_annual_progress_report.pdf

⁷¹ Trinidad and Tobago 2017 Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

⁷² EITI International Secretariat blog: <https://eiti.org/blog/beyond-eiti-basics-engaging-youth>

⁷³ Trinidad and Tobago 2017 Annual Progress Report: <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

⁷⁴ Trinidad and Tobago 2016 Annual Progress Report: https://eiti.org/sites/default/files/documents/trinidad_tobago_2016_annual_progress_report.pdf

⁷⁵ Trinidad and Tobago EITI MOU: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-MOU..pdf>

environmental issues in the extractive sectors⁷⁶

Access to public decision-making: Trinidad and Tobago participate in the Open Government Partnership (OGP) and was an early adopter of Freedom of Information legislation in 1999⁷⁷. The Act is designed in support of the following tenets of governance: transparency, accountability, equality of Access, and empowerment and Increased Participation⁷⁸. Despite this, reports indicate that the government has gradually narrowed the categories of available public information and even the institutions subject to the law. Print media in Trinidad and Tobago are all privately owned, and the state operates one of four TV stations and three of about a dozen radio stations. Official state advertising is disproportionately placed on state-owned and pro-government private media. Internet access is unrestricted. There are no recent reports of physical attacks against journalists, but some threats have been recorded.

Civil society has the ability to ensure that the EITI process contributes to public debate and to influence public decision making. The Trinidad and Tobago National Development Strategy (NDS) builds on the vast consultation process of Vision 2020, which involved over 80 national consultations and 27 sub-committees comprising academia, the public and private sectors and civil society⁷⁹.

An independent, multi-sectoral advisory committee, comprising representatives from the public and private sectors, labour, academia and civil society will be appointed to advise the Ministry on the implementation of the national development agenda articulated in the NDS. There is ample evidence of civil society using the EITI process to promote public debate, including through its active participation in TTEITI roadshows over the period 2015-2018. MSGSC civil society member, the OWTU, hosts an annual forum for discussion with other trade unions on EITI data⁸⁰.

There are public hearings for drafting legislations within the Trinidad and Tobago's Parliament where CSOs could have an active participation⁸¹.

Stakeholder views

There was consensus among stakeholders consulted that there were no constraints to civil society's freedom of expression, operation, association and engagement in relation to all aspects of EITI implementation

Access to funding: CSOs representatives consulted confirmed that access to both local and foreign funding is not hindered by bureaucratic or legal constraints. They gave examples of projects that are done in collaboration with the government (local capacitation for women done with participation of the Network

⁷⁶ The Cropper Foundation's publicity and letters were shared with the International Secretariat and are available per request. (see: <https://drive.google.com/drive/folders/1GVgoAligHfnHI3zSOPEbFIVSTTb-cmK4>)

⁷⁷ Trinidad and Tobago Freedom of Information Act 1999: https://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/22.02.pdf

⁷⁸ Trinidad and Tobago Freedom of Information Act: <https://nationalarchivestt.wordpress.com/2010/07/15/freedom-of-information-act/>

⁷⁹ Trinidad and Tobago National Development Strategy 2016-2030: http://www.planning.gov.tt/sites/default/files/Vision_2030_Draft_National_Development_Strategy.pdf

⁸⁰ OWTU EITI Fora: [It was mentioned as an event in [this](#) document. There are not however relevant links]. See: 67th and 79th Meeting Minutes where the MSG confirmed outreach event hosted by OWTU.

⁸¹ See: <http://www.ttparliament.org/about.php?mid=36>

of NGOs for the Advancement of Women) or public entities such as the Office of the Attorney General (Integrity clubs project done with participation of the TI-Chapter Transparency Institute). The Cropper Foundation is also advancing a project with funding from the EU, the Inter-American Development Bank and the United Nations.

Capacitation and limitations for more effective engagement: CSOs confirmed that there are not legal or practical obstacles for their participation in the civic space in Trinidad and Tobago. They also noted that the culture of participation in public debates and public activities is mixed. They noted that in general, being a small island, Trinidad (where the extractives activities are held) and with a relatively modest population (1.2 m) there is a culture of being not too combative and controversial. There is however a well-established two-parties political system. The two dominant parties have been in power alternatively since independence in the 1960s. Parliamentary debates are contested and at times fierce. In urban areas their organizations are more vocal and active, while in rural areas there is a tendency to be less critical and active participation is lower than in the big urban centres. In current big debates on controversial issues such as the closure of the SOE Petrotrin downstream activities (i.e. refining), the oil workers union has, for example, been combative and have fully opposed government plans. In contrast, they cited for example the situation in some areas where illegal mining (quarries) has an impact on the environment and on the maintenance of the public infrastructure (i.e. roads). Local stakeholders and even public officials are shy of intervening fearing repercussions (i.e. violence).

Within this context, CSOs have been active and engaged in the EITI process since 2011. They acknowledge that the EITI has given them a voice in the same table with the government and the companies. Some noted that the “EITI model” has been an inspiration for engagement in other areas such as environmental issues. They added that outreach and conversations with other similar organizations happened naturally in the context of a small number of organizations active in a small island (i.e. conference, academic debates, presence in print and social media). They confirmed that there are not legal or practical obstacle to reach out and collaborating with other organizations. All CSOs consulted, however, agreed that the main obstacle to a more effective participation in the EITI process was the lack of capacitation on extractive specific issues such as oil and gas contracts (including production sharing contracts), international oil pricing, transfer pricing and auditing. They alerted that while their organizations have access to funding, these funding opportunities have been related to their core activities in each of the NGOs (environmental issues, advancement of women, anti-corruption,) and not for their engagement on the EITI. Only the Cropper Foundation had access to funding for projects that could have an EITI-related component. They noted that their participation in outreach and dissemination activities related to the EITI is done with their own resources as these activities are organised by the TTEITI Secretariat and required modest resources. However, they felt that much more capacitation is needed to be able to participate more fully in the EITI, especially to be able to use data and findings from the EITI Reports more meaningfully. They cited the example of the capacitation that could be obtained from organizations such as Open Oil to understand contracts and different contractual arrangements such as production-sharing contracts.

Engagement with the wider constituency: There were no clear indications of how the member organizations liaise with other organizations in their constituency. CSOs consulted confirmed that discussions and consultations occurred informally. They plan to use the consultations involved in the

project advanced by the Cropper Foundation to invite other organizations to be more engaged in the EITI. Given that the composition of the EITI CSOs constituency remain stable since 2011, they are prepared to renovate their representation and welcome the engagement with following the recently approved MSG rules. There was no indication from the interviews conducted during the visit for this initial assessment or from any other source that there are organizations in the country that have expressed interest in participating in the EITI process that have been denied access or not facilitated engagement with the CSOs representatives to the MSGSC.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress in meeting this requirement.

There are no suggestions of any legal, regulatory or practical barriers to civil society's ability to engage in EITI-related public debate, to operate freely, to communicate and cooperate with each other, to fully, actively and effectively engage on EITI-related matters or in relation to the EITI process. CSOs can speak freely on transparency and natural resource governance issues, as well as ensure that the EITI contributes to public debate. In addition, civil society is fully, actively and effectively engaged in the design, implementation, monitoring and evaluation of the EITI process. Minutes of MSGSC meetings showed that CSOs representatives are taking part in consultations, outreach and efforts to promote public debate. While the enabling environment is not an obstacle for effective engagement of CSOs, the issue of lack of capacity and resources to use data and findings and the lack of a more regular mechanism for CSOs representatives in the MSGSC to engage with their wider constituency is less than optimal.

It is highly recommended that CSOs involved in EITI implementation develop guidelines for systematically engaging with the broader constituency and seek opportunities for increased capacity-building and consultations.

MSG governance and functioning (#1.4)

Documentation of progress

Multi-stakeholder group composition and membership: The members of the MSGSC are appointed by Cabinet decision. The MSGSC consists of Chairperson and nineteen members. There are eighteen alternates.

Member organizations of the MSG

Government constituency	<ul style="list-style-type: none"> • Board of Inland Revenue - Davanand Raghunanan • Ministry of Energy and Energy Affairs - Randy Maurice. From Dec 2017: Marc Rudder • Ministry of Finance and The Economy -Kathy Ann Holder • National Gas Company Of T&T - Romilla Maharaj • National Quarries Company Limited - Diana Marchan • Petroleum Company of T&T -Carmen Persad
Civil society constituency	<ul style="list-style-type: none"> • Fishermen and Friends of the Sea – Gary Aboud • Oilfield Worker’s Trade Union – Kandis Sebro • T&T Transparency Institute – Martin Farrell • The Cropper Foundation – Mark Thomas • The Network of NGOs for the Advancement of Women – Gia Gaspard – Taylor • Civil Society Advocate – Victor Hart
Industry constituency	<ul style="list-style-type: none"> • Shell Trinidad and Tobago Limited – Natasha Spencer-Edwards • BHP Billiton – Carla Noel-Mendez • BPTT – Deborah Ragoonath-Rajkumar • Energy Chamber of T&T – Ariane Moonsie • T&T Chamber of Industry & Commerce – Melanie Richards

The multi-stakeholder group was formed in 2011. The government approached the companies operating in the country and the industry associations to ask them for nominating representatives. Regarding civil society, the government approached Victor Hart, former director of the Transparency Institute (TI-Chapter) to lead the MSGSC. At the same time, the government invited a number of CSOs to be part of the MSGSC. As documented in the 2014 Validation report⁸², initially four organizations were invited by the MEEI to be part of the MSGSC following informal consultations held with “a small group of civil society organizations known to express interest in matters of transparency and accountability in public expenditure”⁸³. These were: the T&T Transparency Institute, the OWTU, the ECTT and TTCIC. In accordance with a recommendation from the EITI Board when T&T was accepted as EITI Candidate country in March 2011, the two chambers were reallocated to the industry constituency. On August 2011, four CSOs were invited to join the EITI: the NYC, the Cropper Foundation, FFOS and the Networks of NGOs of T&T for the Advancement of Women.

⁸² IPAN T&T Validation Report. See: https://eiti.org/sites/default/files/documents/2014_trinidad_and_tobago_validation_report_and_covering_letter.pdf

⁸³ See 2014 IPAN T&T Validation Report p.28

These organizations have been part of the MSGSC since 2011. They have functioned following the internal norms adopted initially and subsequently in MSGSC meetings. The 2014 IPAN Validation Report talked of the ToRs of the MSGSC in p.28 but there are not reference to a particular document.

On 20 August 2018, the MSGSC approved the “Internal Governance Rules and Procedures for TTEITI Steering Committee”⁸⁴.

Objectives and capacity: The MSGSC is mandated to develop the EITI work plan; to address all technical and implementation issues relevant to the EITI, inclusive but not limited to approval of EITI Reports, APRs, and the Independent Administrator’s ToRs; to report to relevant ministries on the status of EITI implementation and to review the MoU on the commitment of government, civil society and companies to implement the EITI.

This ToRs bestowed the MSGSC with the capacity (i.e. mandate to perform their duties) to carry out these actions. CSOs represented in the MSGSC are engaged in transparency and accountability of public finances. Recognising that knowledge of specific issues related to the extractive sector such as legal regimes, taxation of extractive activities, auditing and monitoring of extractive activities is key to enable overseeing EITI implementation, TTEITI’s work plans have included capacity-building activities. In the view of some civil society members, however, these capacity building has not been sufficient. This will be discussed in the stakeholder consultation section of this requirement.

Nominations:

The initial invitation in 2011 to participate in the MSGSC was made directly from the government to largest private companies operating in the country and the industry associations that cover almost all operators, and to the CSOs with a known interest in transparency and accountability of public finances. The government, following a recommendation from the EITI Board, subsequently reached out to an additional number of civil society organizations with an interest in public financial management and transparency. After confirming the interest of these organizations in participating in the MSGSC, the government appointed additional CSO representatives to the MSGSC.

According to the ToRs, the TTEITI Steering committee will approach each constituency group when the need arises to appoint/re-appoint members. In the case of the government constituency, the MEEI in consultation with the Minister of Finance will nominate their members. In the case of industry, the extractive companies’ associations will nominate their representatives. And in the case of civil society, “representatives will be selected and nominated via an open call by the civil society constituency”.

The MSGSC will be appointed by Cabinet following the nomination by each constituency group.

The ToRs approved on 20 August 2018 confirmed that each constituency nominate their representatives. The government constituency is coordinated by the Ministry of Energy. The industry constituency nomination is coordinated by the industry associations. The civil society constituency is selected and

⁸⁴To see Trinidad and Tobago’s Governance Rules: <http://www.tteiti.org.tt/wp-content/uploads/Internal-Governance-Rules-and-Procedures.pdf>

nominated via an open call by the Steering Committee's civil society constituency. In practice, the members (institutions, organizations and companies) of the MSGSC have remained the same since 2011. In replacing individuals representing participating institutions, companies, and organizations, each group has followed a flexible approach. In fact, participating institutions have often replaced their individuals representing the member organizations during the 2014-2017 period. This does not appear to have compromised the integrity of the MSGSC process. Recently, the MSGSC has asked the industry constituency to replace the member representing the company EOG who has resigned. Similarly, the MSGSC has asked the civil society constituency to replace the National Youth Organization who has not participated in the MSGSC in the last years. Both constituencies were in the process of nominating their replacement at the time of this initial assessment.

Civil society representation: CSOs participate directly in the EITI as members of the MSGSC. Six organizations have been part of the MSG since 2011. These are: FFOS, OWTU, T&T Transparency Institute (TI-chapter), The Cropper Foundation, Network of NGOs for the Advancement of Women and an organization from the youth movement. These organizations have been represented by the following individuals:

CSO	2013	2014	2015	2016	2017
FFOS	Gary Aboud	Gary Aboud	Gary Aboud	Gary Aboud	Gary Aboud
OWTU	Ozzi Warwick	Ozzi Warwick	Rosa-Mae Whittier	Kandis Sebro	Kandis Sebro
T&T Transparency Institute	John Downer	Debbie Mohammed	Debbie Mohammed	Deryck Murray	Martin Farrell
The Cropper Foundation	Keisha Garcia	Mark Thomas	Mark Thomas	Mark Thomas	Mark Thomas
The National Youth Council of T&T	Ian Haywood	Ian Haywood	<i>Vacancy to be filled</i>	<i>Vacancy to be filled</i>	<i>Vacancy to be filled</i>
The Network of NGOs for the advancement of woman	Ramona Chuckaree	Arlene Ross	Gia Gaspard Taylor	Gia Gaspard Taylor	Gia Gaspard Taylor

Source: APRs 2013-2017

While it appears that all members of this group maintain regular contacts and informal communication, there is not a more structure mechanism for consultations and coordination within the wider constituency.

Industry representation: Industry representation covers most of the companies operating in the extractive industries (representing more than 90% of the country's production). These include the industry associations (Energy Chamber, Chamber of Industry and Commerce) and private companies (Shell, Bhp Billiton, BP). These entities have been represented by the following individuals:

PRIVATE COMPANY	2013	2014	2015	2016	2017
BHP Billiton	Carla Noel-Mendez	Carla Noel-Mendez	Carla Noel-Mendez	Carla Noel-Mendez	Carla Noel-Mendez
BPTT	Ryan Chaitram	Deborah Ragoonath-Rajkumar	Deborah Ragoonath-Rajkumar	Deborah Ragoonath-Rajkumar	Deborah RagoonathRajkumar
Energy Chamber of T&T*	Thackwray Driver	Behzah Hassanali	Ariane Moonsie	Ariane Moonsie	Ariane Moonsie
T&T Chamber of Industry & Commerce*	Elson James	Melanie Richards	Melanie Richards	Melanie Richards	Melanie Richards
BG T&T	Angelique Parisot-Potter	Uche Ogbue	Natasha Spencer-Edwards	Natasha Spencer-Edwards	Natasha Spencer Edwards ⁸⁵
EOG Resources	Jerome Lopez	Jerome Lopez	Jerome Lopez		

*Energy of Chambers of T&T and T&T Chamber of Industry & Commerce were mentioned as members of CSO in the APRs from 2013 to 2015.

The International Secretariat understands that members from this constituency have regular communication and coordination through the two chambers part of the constituency. The fact that the

⁸⁵ Shell Trinidad and Tobago Limited from 2017

number of private operators is relatively small facilitate the coverage of the entire constituency.

Government representation: Government representation on the MSG includes representatives from the Ministry of Energy and Energy Industries, Board of Inland Revenue, National Gas company, Petrotrin and the National Quarries company. These organizations have been represented by the following individuals:

GOVERNMENT AGENCY	2013	2014	2015	2016	2017
Board of Inland Revenue	Nayak Ramdahin	Nayak Ramdahin	Davanand Raghunanan	Davanand Raghunanan	Davanand Raghunanan
MEEA	Enid Donawa	Enid Donawa	Randy Maurice	Randy Maurice	Randy Maurice
Ministry of Finance and The Economy	Melissa Ramkumar singh	Melissa Ramkumarsingh	Enid Zephrine	Kathy Ann Holder	Kathy Ann Holder
National Gas Company Of T&T	Rebecca Ramdhanie	Rebecca Ramdhanie	Romilla Maharaj	Romilla Maharaj	Romilla Maharaj
National Quarries Company Limited	Nigel Mahabir	Nigel Mahabir	Bevon Cook	Bevon Cook	Diana Marchan
Petroleum Company Of T&T	Aneitha Bruneau	Aneitha Bruneau	Aneitha Bruneau	Aneitha Bruneau	Carmen Persad

The International Secretariat understands that members of this constituency communicate and coordinate among themselves usually with the support of the national secretariat that is hosted in the Ministry of Energy. Meetings and consultations are organised by the national secretariat.

Meetings (quorum, frequency, chairing, minutes): Meetings are quorate with the presence of two members for each constituency. These two members could be alternates in the absence of the principal members. Meetings are chaired by the Chairperson or in his/her absence, the members in a quorate

meeting could select a chair. The MSG should meet at least every two months. Minutes should be kept for each meeting and confirmed by the members at the next meeting.

The MSG has met regularly (88 times in total to date), including twelve times in 2017⁸⁶.

Decision-making: It is expected that decisions are made by consensus. In case of lack of consensus decisions are made by majority of votes of members present and in the case of equality of votes, the Chairperson can cast the deciding vote. Decisions taken without a quorum shall be circulated to the missing members for decision by round-robin before the next meeting or be confirmed by the members at the next meeting. Decisions are recorded in the minutes of the MSGSC.

The MSGSC is composed of government-appointed member organizations, companies or government entities. In practice, all three constituency groups have a flexible approach for designating who represents (i.e. individuals) the member organizations. While the member organizations remained the same, the individuals representing them varied. The MSGSC is simply informed by these entities who represents them. The changes and attendance are recorded in the minutes of the MSGSC.

The MSG's ToRs approved on 20 August 2018 cover all aspects listed under Requirement 1.4.b. except for the expressed right of members to table issues for discussion. However, it is the standard practice that any member can table issues for discussions. There are examples where members have tabled issues for discussion. For example, CSOs have tabled issues to be discussed and included in EITI implementation such as environmental reporting⁸⁷, the effects of declining energy commodity prices on T&T Labour Market (OWTU)⁸⁸, the inclusion of the mining sector to the EITI Reporting⁸⁹, among others. An industry representative also raised up discussions on contract transparency⁹⁰.

The MSG is mandated to implement, oversee and assess the activities related to EITI implementation in line with provisions of its ToRs and the EITI Standard. The ToRs include rules for decision making, replacing members, designating sub-committees to address specific functions, norms for observers and additional members of the sub-committees, per diems' policy and conflict of interests, code of conducts and confidentiality.

As noted before the MSG has been functioning without a codified set of rules but instead following decisions and agreements reached in MSG meetings. They compiled these rules in the ToRs adopted in August 2018. They also added a rule on term limits. However, this rule has not been tested. The MSG has not been refreshed except for changes in the individuals representing the same organizations appointed

⁸⁶ Annual Progress Report 2017. P.26. See: <http://www.tteiti.org.tt/wp-content/uploads/Activity-Report-2017.pdf> . Minutes of the MSGSC meetings are regularly maintained and were shared with the International Secretariat.

⁸⁷ Meeting No. 70 held on Thursday 16th June 2016. See: <https://drive.google.com/drive/folders/1XGj4BJRVsavn2J7hgZsn5yGJ47URTptQ>

⁸⁸ Meeting Minute No. 66 held on Thursday 18th February 2016. See:

<https://drive.google.com/drive/folders/1XGj4BJRVsavn2J7hgZsn5yGJ47URTptQ>

⁸⁹ Meeting Minute No. 69 held on Thursday 19th May, 2016. See:

<https://drive.google.com/drive/folders/1XGj4BJRVsavn2J7hgZsn5yGJ47URTptQ>

⁹⁰ Meeting Minute No. 65 held on Wednesday 20th January 2016:

<https://drive.google.com/drive/folders/1XGj4BJRVsavn2J7hgZsn5yGJ47URTptQ>

to the MSG in 2011. In particular, the CSO representation to the MSG remains the same from 2011. On that occasion, CSOs were invited to participate directly by the government.

Per diems: The ToRs allow the TTEITI Secretariat to pay a per diem for the participation of members in MSG meetings including meetings of the sub-committees designated by the MSG to address issues delegated by them. The per diem policy is the standard practice adopted by Cabinet for Cabinet-appointed bodies such as the TTEITI Steering Committee. The per diem policy is available in the TTEITI website⁹¹.

Term limit: Each member organization serves on the 4 years with a possibility of being re-elected for another four years, with an option for re-election.

National secretariat: The MSG is supported by a national secretariat composed of three-person staff, including the national coordinator, technical person and a communication and administrative officer. The secretariat is hosted in the Ministry of Energy and Energy affairs. The national secretariat appears to have the confidence of all three constituencies, based on a review of MSG meeting minutes.

Stakeholder views

Stakeholders unanimously commended the work of the Chair and the Secretariat in convening, conducting and documenting MSG discussions and decisions. They expressed satisfaction with meeting notifications, documentation and record keeping. They considered the MSG a vibrant open and inclusive forum that has created a space for fruitful discussions among the three constituencies on transparency and accountability of the extractive sector. They noted the work of the technical sub-committees the MSG has created to discuss issues in more detail (e.g. scoping, materiality, legal constraints, procuring consultants and the IA) and preparing decisions for the MSG. They highlighted that a great majority of decisions have been taken by consensus with voting rarely needed.

Regarding the norms given to themselves, the MSG confirmed that in practice the norms approved on August 2018 were the formalization in a document of past practices followed since the inception in 2011. There was ample consensus that the MSG functions fine and the norms adopted throughout these years have served the group well.

No stakeholders raised concerns about the representation of different constituencies in the MSG. Regarding CSOs, most commented that the inclusion of the unions and activists such as the Fishermen and Friends of the Sea in the MSG was a sign of inclusion (usually) of dissenting voices in the EITI process. CSOs representatives also commented that as part of a project funded by the EU lead by one organization, the Cropper Foundation, they are planning to convene other CSOs organizations on a wider discussion, including environmental issues, about transparency in the extractive sector. These organizations are going to be invited to participate in the EITI process. The constituency expects to refresh their representation in the MSG if there is interest among other organizations in engaging more forcefully in the EITI work. They noted that the constituency is prepared to suggest new members or confirm old ones to the Cabinet who is the instance responsible of formal appointments to the MSG. They also

⁹¹Code of Conduct, Confidentiality and Per Diem Policy. See: <http://www.tteiti.org.tt/wp-content/uploads/Internal-Governance-Rules-and-Procedures.pdf>

confirmed that currently both industry and CSOs constituencies were in the middle of replacing members of each group due to resignation of a company member of the MSG and a civil society organization that were not active in the MSG.

CSOs representatives, led by the representative from the FFOS were adamant that the main obstacle to a more meaningful participation in the MSG were the lack of knowledge of specific aspects of the industry, auditing and legal regime, including contracts. They called for more resources and opportunities to increase capacity building in all those issues. They expressed wishes for the constituency to improve their coordination and consultations mechanisms.

Representation of CSOs to the MSG: CSO representatives noted that the organizations represented in the MSG have remained stable since Trinidad and Tobago applied for the EITI in 2011. They also noted that these organizations have been represented by different individuals throughout these years. This has brought fresh ideas and adequate rotation of individuals. While they are not aware of the expressed desire of other organizations to be integrated to the EITI process, they have agreed to work in reaching out to a wider number of organizations. They noted that this been done in the past with, for example, youth organizations but their engagement has been more in getting information on extractive issues and had not let to participation in the MSG. They noted that this effort will be led by the Cropper Foundation which is leading on a project with EU funding. This project includes consultations and capacitation to a larger group of organizations on environmental and other extractive-related issues. They plan to use these consultations to invite other organizations to be more engaged in the EITI. While the composition of the EITI CSOs constituency remain stable since 2011, they are prepared to renovate their representation following the recently-approved (23 August 2018) formal rules for the multi-stakeholder group that now include term limits for MSG representation and a mechanism to refresh their representation if so decided by the constituency.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made meaningful progress towards meeting this requirement. While the mechanism followed in 2011 for selecting civil society members was led by the government in a process allowed by the 2009 EITI Rules, it is not in line with what it is required by the 2016 Standard. There is also little evidence of CSOs group liaising with organizations outside the group represented in the MSGSC. On the other hand, the MSG is functioning well and stakeholders are adequately represented. The ToRs for the MSG addresses almost all the requirements of the EITI Standard. The right to table issues for discussions in MSG meetings is in practice followed. Stakeholders have not highlighted any significant deviations from the ToRs in practice. The members of the MSG's civil society constituency seem operationally and in policy terms independent from government and companies.

In accordance with Requirement 1.4.a.ii and considering that the MSGSC agreed rules on August 2018 that allow CSOs to nominate their own representatives to the MSG, it is required that the CSO constituency conduct a process to nominate representatives to the MSG that is open and transparent. Other constituencies are encouraged to conduct a similar process. All constituencies are encouraged to step up the intra-constituency communication and consultations either by systematizing this coordination

and/or documenting the current practices.

Work plan (#1.5)

Documentation of progress

Trinidad and Tobago has maintained annual work plans since 2015. The assessment below is based primarily on the current workplan covering June-December 2018⁹². The MSG discussed the workplan at its meetings on 22 February, 15 March, 17 May and 19 July 2018 when it was adopted. The minutes from those meetings reflect consultations with key stakeholders in preparing the work plan. Interviews were held with the MSGSC members about the relevance of the TTEITI to their organizations, their views on the current and future focus of the TTEITI and obstacles to their participation amongst others. Findings were presented to the MSGSC to guide the preparation of the work plan.

Publicly accessible workplan: The 2018 work plan is publicly accessible on the TTEITI website⁹³ and includes a foreword linking the workplan to national priorities⁹⁴, as well as information on capacity constraints, sources of funding and workplan consultations. The workplan is also published on the EITI International Secretariat website⁹⁵.

Objectives of EITI implementation: The general objectives of EITI implementation in Trinidad and Tobago are set out in the work plan. In the foreword, the work plan is clear on that it is aligned with the overarching national objective of increasing revenue as stated in the government manifesto⁹⁶. The stated objectives for EITI Trinidad and Tobago is to optimize the revenue take from the exploitation of hydrocarbons and minerals, to improve the quality of government reporting and to promote transparency around the ownership and use of Trinidad and Tobago's natural resources. The workplan also seeks to expand the scope of EITI reporting beyond the oil and gas sector, to integrate the mining sector and is furthering midstream and downstream engagement with partner such as Atlantic LNG and Phoenix Park Gas Processors Ltd.

Measurable and time-bound activities: The workplan covers monthly activities for the TTEITI including effective monitoring of the workplan. Activities in the 2018-2019 work plan are measurable and time-bound. The work plan is separated into four categories: advocacy, reporting, communications and outreach, and Validation for 2018 and 2019. The information presented for each activity includes suggested time frame, rationale, problem, activities, outcomes, parties responsible, timeline, cost, funding source and status.

Activities aimed at addressing any capacity constraints, legal or regulatory obstacles: Addressing capacity constraints and legal or regulatory obstacles to EITI implementation are included in the 2018-2019 workplan. The 2018 communications and outreach categories highlights plans for a tour of LNG tours for

⁹² See TTEITI workplan: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Work-Plan-2018-2019.pdf>

⁹³ Idem

⁹⁴ <http://www.tteiti.org.tt/wp-content/uploads/Foreword-to-Workplan.pdf>

⁹⁵ TTEITI workplan: <https://eiti.org/document/trinidad-tobago-eiti-20182019-work-plan>

⁹⁶ See: http://www.caribbeanelections.com/eDocs/manifestos/tt/PNM_Manifesto_2015.pdf

MSGSC members and the invitation of experts to speak on a topic of relevance to the MSGSC members.

Activities related to the scope of EITI reporting: The work plan lists a number of areas the MSG agreed to include in the scope of the EITI Reporting. These include liaising with the Auditor General, the MEEI and NGC to address recommendations from previous reports and to work with companies in preparing for online reporting. It includes outreaching to mining (quarry) companies. The work plan includes plans to develop documentation about the benefits of EITI reporting and highlight the steps involved for mining companies.

Recommendations from Validation and EITI reporting: The work plan routinely integrates the recommendations from EITI reporting and Validation into its daily work. Two examples of the integration of EITI Reports' recommendations in the June-December 2018 work plan are related to finding a long-term solution for confidentiality restrictions. The 2018 Advocacy tab of the TTEITI work plan notes innovative plans to lobby stakeholders (JSC Energy Affairs & State Enterprises) to implement drone system to independently verify production. The work plan also includes working with the MEEI to confirm the procedures for collecting fees established in the Production Sharing Contracts (PSCs) signed contracts with companies.

Similarly, the work plan seeks to deal with report recommendations linked to maintaining a publicly available register or cadastre system, 8.2.6 on timely signature by all parties of the MOU allowing for EITI report publication and 8.2.7 on the auditing of the Board of Inland Revenue, amongst others.

Funding from domestic and external sources: The June 2018 – June 2019 work plan is fully costed and outlines the costs of implementation for each activity. The total estimated cost of EITI implementation in June-December 2018 was TTD 1,452,410, approximately USD 215,592. The foreword to the TTEITI workplan indicates that the work plan will be funded through a combination of government and donor funding. The foreword of the work plan states that the MEEI has agreed in July 2018 to fund the EITI as part of recurrent expenditures instead of project-specific. The work plan also says that the MSG will seek project-specific funding from donors such as British and Canadian embassies. It is understood that these projects are not covered in the work plan.

Stakeholder views

Funding on domestic and external sources: Government representatives confirmed a budget allocation to the EITI. It is understood to cover core EITI activities and additional projects will need to be funded by external sources.

Self-assessment: Following the EITI-LAC Training Programme in the Dominican Republic in 2017, the TTEITI MSG sought to redevelop its work plan with an emphasis on mainstreaming the EITI into national systems. The development of the TTEITI MSG's Approved work plan was the culmination of an extensive consultation that included identifying the gaps in EITI implementation in Trinidad and Tobago, identifying issues of concern to stakeholders including participants at TTEITI outreach events (e.g. revenue leakages, engagement with communities affected by mining and conducting targeted research on Production Sharing Contracts).

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress towards meeting this requirement.

The 2018 EITI Trinidad and Tobago work plan is publicly accessible, produced in a timely manner and updated annually, with objectives aligned with national priorities. The work plan also includes specific activities to follow up on recommendations from EITI reporting. The representations of the three constituencies were actively engaged in the elaboration of the work plan. However, there is little evidence that it has been consulted with key stakeholders in the broader stakeholder groups. In accordance with Requirement 1.5.b the MSGSC is strongly encouraged to renew the work plan to include steps to mainstream EITI implementation in company and government systems and to reflect the results of consultations with key stakeholders.

Table 1 – Summary initial assessment table: MSG oversight

EITI provisions	Summary of main findings	International Secretariat' initial assessment of progress with the EITI provisions
Government oversight of the EITI process (#1.1)	Despite funding limitations across all sections of the government, there has been proper support to the EITI. A senior individual has been appointed to lead on the implementation of the EITI, and senior government officials are represented on the MSGSC. The Cabinet decision to establish the MSGSC and leadership by a well-respected person with civil society background is welcome. The current representation from the government on the MSGSC shows that the government is engaged and active in in all aspects of implementation including lifting confidentiality restrictions, dissemination of reports, outreach to other stakeholders and expanding coverage to the mining sector. EITI data is used by the government and opposition parties in parliamentary debates.	Satisfactory progress
Company engagement (#1.2)	Oil and gas companies are actively and effectively engaged in the EITI process, both as providers of information and in the design, implementation, monitoring and evaluation of the EITI process. Industry representatives, primarily from the oil and gas sub-constituency, are taking part in outreach and efforts to promote public debate, both at a national level and in regional roadshows. The MOU signed between stakeholders have created an enabling legal environment for EITI implementation. Despite being a temporary solution, the companies have shown willingness to report by signing these waivers.	Satisfactory progress
Civil society engagement (#1.3)	There are no suggestions of any legal, regulatory or practical barriers to civil society's ability to engage in EITI-related public debate, to operate freely, to communicate and cooperate with each other, to fully, actively and effectively engage on EITI-related matters or in relation to the EITI process. CSOs can speak freely on transparency and natural resource	Satisfactory progress

	<p>governance issues, as well as ensure that the EITI contributes to public debate. In addition, civil society is fully, actively and effectively engaged in the design, implementation, monitoring and evaluation of the EITI process. Minutes of MSGSC meetings showed that CSOs representatives are taking part in consultations, outreach and efforts to promote public debate. While the enabling environment is not an obstacle for effective engagement of CSOS, the issue of lack of capacity and resources to use data and findings and the lack of a more regular mechanism for CSOs representatives in the MSGSC to engage with their wider constituency is less than optimal.</p>	
MSG governance and functioning (#1.4)	<p>While the mechanism followed in 2011 for selecting civil society members was led by the government in a process allowed by the 2009 EITI Rules, it is not in line with what it is required by the 2016 Standard. There is also little evidence of CSOs group liaising with organizations outside the group represented in the MSGSC. On the other hand, the MSG is functioning well, and stakeholders are adequately represented. The ToRs for the MSG addresses almost all the requirements of the EITI Standard. The right to table issues for discussions in MSG meetings is in practice followed. Stakeholders have not highlighted any significant deviations from the ToRs in practice. The members of the MSG's civil society constituency seem operationally and in policy terms independent from government and companies.</p>	Meaningful progress
Work plan (#1.5)	<p>The 2018 EITI Trinidad and Tobago work plan is publicly accessible, produced in a timely manner and updated annually, with objectives aligned with national priorities. The work plan also includes specific activities to follow up on recommendations from EITI reporting. The representations of the three constituencies were actively engaged in the elaboration of the work plan. However, there is little evidence that it has been consulted with key stakeholders in the broader stakeholder groups.</p>	Satisfactory progress.

Corrective actions

- In accordance with **Requirement 1.4.a.ii** and considering that the MSGSC agreed rules on August 2018 that allow CSOs to nominate their own representatives to the MSG, it is required that the CSO constituency conduct a process to nominate representatives to the MSG that is open and transparent. Other constituencies are encouraged to conduct a similar process.

Strategic recommendations

- To strengthen EITI implementation of **Requirement 1.1**, the government is encouraged to finalise reforms that address findings and recommendations from EITI Reports. It is also essential that core funding for the TTEITI work plan is provided by the government.
- To strengthen EITI implementation of **Requirement 1.2**, the government is encouraged to enact EITI-specific legislation waiving tax confidentiality provisions and making EITI reporting mandatory would create a more sustainable legal environment for EITI implementation over the long term. Before this solution is implemented, the companies are encouraged to find a more permanent and less lengthy solution to the confidentiality hurdle
- To strengthen EITI implementation of **Requirement 1.3**, It is highly recommended that CSOs involved in EITI implementation develop guidelines for systematically engaging with the broader constituency and seek opportunities for increased capacity-building and consultations.
- To strengthen EITI implementation of **Requirement 1.5.b**, the MSGSC is strongly encouraged to renew the work plan to include steps to mainstream EITI implementation in company and government systems and to reflect the results of consultations with key stakeholders.

Part II – EITI Disclosures

2. Award of contracts and licenses

2.1 Overview

This section provides details on the implementation of the EITI requirements related to the legal framework for the extractive sector, licensing activities, contracts, beneficial ownership and state participation.

2.2 Assessment

Legal framework (#2.1)

Documentation of progress

Legal: The 2016 EITI Report provides a description of the legal framework and fiscal regime for oil and gas sectors. It includes a list of the main laws and rules regulating the petroleum and minerals industries, the mid and downstream sector, health, safety and environmental regulations and the freedom of information Act. The report includes an explanation of the environmental legal regime and the legal provisions related to beneficial ownership disclosures⁹⁷. The 2016 EITI Report explains that there is no fiscal devolution in Trinidad and Tobago. The government retains control of revenue collection and use the Consolidated Fund (i.e. Budget) as the vehicle to allocate budget funds even to sub-national entities⁹⁸.

Fiscal: It also explains the fiscal regime for both the oil and gas sectors and the minerals sector. The report list and describes the financial flows (payments) applicable to both sectors. Links are provided including a summary of changes to the fiscal regime⁹⁹.

Government agencies: The report includes the roles and responsibilities of key state agencies including the MEEI, Ministry of Finance (Inland Revenue division) and the Environmental Management Authority¹⁰⁰.

Reforms: The report points out at the appointment of the state-owned oil company Petrotrin Review Committee in 2017. The committee was mandated to assess the company's operations and make recommendations to reform Petrotrin. The Cabinet's Energy Subcommittee reviewed the committee's report in June 2017. The Government has since reconstituted Petrotrin's Board of Directors and announced that the company will be restructured. The Report of the Review Committee is not in the public domain¹⁰¹. The report also mentions a local government reform that might affect the subnational regime¹⁰². However, the propose plans affect the status of the island of Tobago. There is a proposal to grant more autonomy to Tobago, which is the main centre of tourism activities. Tobago's probable new status is not expected to be affected by extractive sector activities or taxation.

Stakeholder views

All stakeholders from all constituencies agreed on major reforms related to the restructuring of Petrotrin were the most salient issues in 2018. The most likely effect of the proposed reforms was that Petrotrin will be restructured to consolidate its operations in the upstream business and to withdraw from refining activities. There are no other possible repercussions for the legal framework regulating the extractive sector.

⁹⁷ See p.39-42 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report.pdf>

⁹⁸ See section 3.8.1.2 of the report in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report.pdf>

⁹⁹ See p.33-39 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report.pdf>

¹⁰⁰ See p.32 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report.pdf>

¹⁰¹ See p.57 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report.pdf>

¹⁰² See p.73 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report.pdf>

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress in meeting this requirement. The 2016 EITI Report provides a comprehensive description of the legal framework and fiscal regime governing the extractive industries, including the degree of fiscal devolution, and addresses recent reforms. It also includes a description of the roles of the main regulatory bodies.

License allocations (#2.2)

Documentation of progress

The 2016 EITI Report provides information on license allocations. The information is presented by sector.

For *oil and gas*, the report confirms that there were no new areas offered or awarded during 2016¹⁰³. Section 4.6.2 of the report provided the links to the information on the awarding or transferring procedures¹⁰⁴ for exploration and production licenses including the requirements and criteria that were annexed to the report¹⁰⁵. The 2016 Report does not specify if there were licenses transferred in this fiscal year.

For *mining*, the report includes a description of the process for awarding and transferring mining licenses¹⁰⁶. The information is provided through an infographic without referring to any link where to find more information. It is not clear what are the technical and financial criteria related to mining licenses awarding. The supplementary report does not clarify if there were any awarding or transfer of mining licenses in 2016. It can be concluded that Trinidad and Tobago does not have currently maintain an adequate information system tracking and documenting the awarding or transferring procedures for mining licenses. It added that there are plans to correct this shortcoming. The supplementary report provides feedback from the Director of the Minerals Unit, the MEEI. This division is planning to introduce a Minerals Electronic Information System (MEIS) and improve staffing of the Minerals Division by December 2019. The MEIS will automate both the licensing application and review process. Through this system license applicants will be able to submit their data online, receive responses on the completeness of the application within 72 hours and it will allow the Minerals Advisory Committee (MAC) to log into a portal and review applications. In addition to this system, the Minerals Unit will create a sub-registry where all files related to the mining sector will be stored. This will ensure that relevant information on license applications is available to both the Minerals Unit and MAC in a register separate from other MEEI departments. In the past, this has proven problematic where files are misplaced or lost. In addition, the Minerals Unit submitted a plan to restructure the division and add more staff to assist the MAC in reviewing license applications. A separate Secretariat will also be formed to assist the MAC in its deliberations.

The report does not provide additional commentary on the efficiency of the licencing system in oil and

¹⁰³ See p.82 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>

¹⁰⁴ More information available on <http://www.energy.gov.tt/for-investors/competitive-bid-round/bid-rounds/>

¹⁰⁵ See p.159 and Appendix Part B in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-B.pdf>

¹⁰⁶ See p.51 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>

gas.

Stakeholder views

They confirmed that no awards or transfers were registered in 2016. Government officials highlighted that Trinidad and Tobago government is set to hold a bidding round for six new exploration blocks in a bid to boost oil reserves in shallow water-depths. Government officials also mentioned they are currently updating the PSC's to ensure that the country gets a fair share and at the same time they noted that priority of the government is to ensure sufficient companies engaged in exploration.

Regarding the mining licenses allocation, they confirmed that the MEEI is working on updating the cadastre information and reviewing the mechanisms for allocating mining licenses including revising 90% of the pending applications. Most of these applications do not meet the necessary requirements. The ministry is considering inviting new bids once the procedures and processing mechanisms are updated. They could not give an estimate of when this process would be completed. They noted that staffing shortages and budget constraints were affecting this process.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made meaningful progress towards meeting this requirement. The requisite information listed in Requirement 2.2 regarding the award of licenses in the oil and gas sector is disclosed. There is no information on whether oil and gas and mining licenses were transferred in the year covered. The information is believed to be available internally in the MEEI, but it is not available online. The EITI Report tried to fill this gap for oil and gas by publishing most of the information required. The situation in the mining sector is problematic. The licensing allocation procedures and the cadastral information are unclear. The government acknowledges these deficiencies and is addressing its remediation. However, timescale for achieving that is uncertain.

In accordance with Requirement 2.2.a, TTEITI is required to disclose the requisite information of the oil and gas licenses transferred in the fiscal year covered. This includes: description of the process of transferring the license, technical and financial criteria used, information of the recipient (s) of the license transferred, and any non-trivial deviations from the applicable legal and regulatory framework. For the mining sector, Trinidad and Tobago is required to disclose the above information about mining licenses awarded or transferred to material companies in the period covered by the EITI Report.

License registers (#2.3)

Documentation of progress

The 2016 EITI Report includes information on register of licenses as follows:

For oil and gas, the information required in Requirement 2.3 is addressed in:

- a) The report provides a link to the Ministry of Energy's website¹⁰⁷. There is a reference to a mining online cadastre, noting that "is not up to date"¹⁰⁸. The information in the website seems incomplete and only updated to 2014. There is a list of sub-licenses (i.e. licenses that are passed to a third person by the holder of the license with the approval of the MEEI)¹⁰⁹. The report does not explain how this information is related to the list of licenses. The report also links to a list of PSCs in force as of 2011. There is no indication in the website if this is the current list of licenses nor its comprehensiveness. The report confirms that the information is out of date and that lack of information as required by the EITI Standard. As explained in the next point, TTEITI compiled the requisite information of this requirement separately.
- b) The 2016 EITI Report includes (in Appendix Part A and B) a list of exploration and production licenses including, license holders, coordinates, date of application, effective date and duration, summary of terms, guarantee, surrender provisions, royalties and information on renewal and amendments. There are a number of records with insufficient information such as effective dates, duration, terms, guarantees, provisions and assignment documents¹¹⁰. There is no additional information clarifying if the missing information correspond to licenses that are not active (dormant) or any other explanation for the lack of complete information.
- c) The 2016 EITI Report also provides a list of licenses regulated by PSCs¹¹¹.

On the Supplementary Report, it was noted that: *'The 2016 EITI Report provides information on Trinidad and Tobago's oil and gas register. This register is a comprehensive list of all active licenses held and includes the name of the companies holding licenses, the duration of the licenses, the coordinates of the license areas, etc.'* There is no additional evidence that the registry is comprehensive.

The report states that the TTEITI Secretariat collaborated with the MEEI (i.e. the Legal, Contracts and Geographic Information Systems Unit) to update the register so that it includes information on all active licenses and to ensure that it aligns with the requirements of the 2016 EITI Standard. This register was completed to the best knowledge of the TTEITI Secretariat and the MEEI and it was vetted and approved by the Ministry. The MEEI's website also later published the EITI's compiled list¹¹².

For the mining sector, the report includes an annex with a list of operational quarries as April 2018, including 6 licensed and 82 bonafide operators. The report does not explain these categories or clarifies which mining licenses were awarded or transferred in the fiscal year 2016¹¹³. On the Supplementary Report, it was noted that in the mining sector, there are currently seven companies (of 91 active mining operators) with valid licenses.

As noted in Requirement 2.2, the report includes a list of mining licenses in the appendixes (p.205-208). Appendix 9.11 of the TTEITI Combined Appendixes 2016- B, (page 206) provides a list of the operational quarries as 25 April 2018. This list was prepared by the MEEI Minerals Unit and it includes the following information on licensed as well as non-licensed quarries: name of the quarries, location, size in hectares,

¹⁰⁷ <http://www.energy.gov.tt/exploration-and-production/>

¹⁰⁸ Idem

¹⁰⁹ <http://www.energy.gov.tt/wp-content/uploads/2014/02/Sub-licences-Register-FY-2010-2011-EITI-Report.pdf>

¹¹⁰ See p-p. 87-114 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-A-1.pdf> and p.103-158 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-B.pdf>

¹¹¹ See p.96 of <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-A-1.pdf>

¹¹² <http://www.energy.gov.tt/services/license-registers/>

¹¹³ See p. 104 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-B.pdf>

land status (private or State) and the type of material quarried. However, there is missing information for this requirement: license holders, the coordinates of the license areas, the date of application, the date of award and the duration of the license. In July 2018, the Minerals Unit indicated to the TTEITI Secretariat that it is in the process of updating the mining license register so that it aligns with the requirements of the EITI Standard 2016. The deadline for completion is uncertain. It is expected that the register will be publicly available, but some fields may not be included (e.g. residential address of owner).

Stakeholder views

A number of stakeholders consulted acknowledged that TTEITI had to compile the oil and gas cadastre data due to the lack of publicly available information and that the state of this information in the mining sector is simply lacking at the source. Government officials confirmed that the oil and gas license register compiled by the EITI for the 2016 EITI Report included all licenses awarded and relevant information about the license holder, coordinates and other required information. In the oil and gas sector, government officials confirmed the existence of an internal register which contains relevant information requested by the Petroleum Act. The data base is available partially online and was updated as part of producing the EITI Report. They confirm that updating the information systems has been considered but no specific plans were shared on this process. In the mining sector, government officials confirmed that all legal licenses are recorded in the mining register, but this was only a fraction of all licenses. The majority of the licenses are pending a revision of the application process and the compilation of all necessary information. They highlighted how information required on the mining sector is not confidential but that the current data bases are simply out of date. As commented before, there are plans to address these deficiencies, but no clear timeline was shared on the completion of these processes.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made meaningful progress towards meeting this requirement. Information regarding all active oil and gas licenses is provided in the EITI Report filling a gap in the government information systems. However, some required information is missing from the compiled data base and there is no explanation for the missing information. In the mining sector, the government simply does not have an up-to-date data base of the mining licenses for all companies and licenses holder. For all mining companies, it includes only partial information for some licenses while a great number of the remaining licenses are under revision and pending collecting necessary information. The government acknowledges these deficiencies and is addressing its remediation. However, the timescale for achieving that is uncertain.

In accordance with Requirement 2.3.b, the government is required to maintain a publicly available register or cadastre system with the information listed in this requirement for both oil and gas and mining licenses. If the required information is made publicly available through the EITI Report, the MSGSC must ensure that the information is comprehensive. If any significant legal or practical barriers prevent the disclosure of information regarding licenses pertaining to non-material companies, these should be documented and explained in the EITI Report, including an account of government plans for seeking to overcome them.

Contract disclosures (#2.4)

Documentation of progress

Oil & Gas: The 2016 EITI Report details the Government's policy on disclosing the details of contracts and licenses in the oil and gas sector¹¹⁴. The Government's policy has not changed since the last reporting period (2014-2015) and there are no planned reforms as it relates to contract disclosure. In short, the actual terms negotiated in oil and gas's PSCs and exploration and production (E&P) licenses and, indeed, the whole content of the contracts associated with the awarded licenses are deemed confidential by virtue of provisions in the Petroleum Act (Chap 62:01) and the Freedom of Information Act (Chap 22:02).

The MEEI published model PSCs on its official website¹¹⁵ that provides the public with the general terms and conditions of PSCs (Links to these model PSC are provided in the 2016 Report¹¹⁶). Subsequent to the publishing of the TTEITI Report 2016, the MEEI also uploaded the model E&P Licenses to its website. This aligns with the MEEI Legal Unit's advice that uploading the E&P license to the website will demonstrate the Government's willingness to comply with the EITI's Requirements.

The MSGSC has addressed the issue of contract transparency/contract disclosure by documenting the Government's policy and by raising awareness through a public discussion (i.e. at the TTEITI Regional Symposium, March 2018), as well as writing on the issue in the press.

Mining: The contractual arrangement between the mining operator and the Government is the mining license. The 2016 Report does not explain this contractual arrangement nor does it state the Government's policy on the disclosure of the terms in these mining sector arrangements. The EITI Report does not clarify the type of contracts associated with mining licenses. It is understood that the terms and conditions for each license are regulated by the standard conditions in the minerals regulations approved in 2015 and the Minerals Act of 2014¹¹⁷.

The 2016 Reports notes that the public can make a request through a Freedom of Information Act to view mining licenses. The public can also review Schedules 4 and 5 of the Minerals (General) Regulations 2015, for details of the various payments and their rates. There are currently no planned reforms to improve the disclosure of mining licenses.

Stakeholder views

Senior government officials confirmed that there are no upcoming plans to change the contract transparency policy. Civil society stakeholders have asked for more transparency regarding contracts. Although government officials confirmed that the MEEI keep contracts confidential, they said that there is available public information that could help to understand the contractual arrangements such as the model contracts. The government and industry stakeholders further argued that that active contracts were signed during a time that making these contracts publicly available was not even considered or

¹¹⁴ See p.93 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>

¹¹⁵ <http://www.energy.gov.tt/model-contracts/>

¹¹⁶ See p.93 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>

¹¹⁷ See <http://www.energy.gov.tt/wp-content/uploads/2014/01/Minerals-General-Regulations-2015.pdf> and http://www.energy.gov.tt/wp-content/uploads/2013/11/LG_Minerals_Act_2001.pdf

desired. They agree that a discussion on future policy could be had but retroactively application of a policy of make contracts public is not likely to be consented.

A senior government official said that Trinidad and Tobago is currently renegotiating some key LNG contracts with oil and gas companies. He mentioned that given that commercial terms of contracts are sensitive, these agreements are not publicly available.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress towards meeting this requirement. The government's policy on contract transparency is described in the 2016 EITI Report, which also provides an overview of current disclosure practice.

In light of the high demand from stakeholders in the country for a better understanding of the terms that regulate most operations in the extractive sector, Trinidad and Tobago is encouraged to make contracts or contractual terms available for all oil, gas and mining contracts corresponding to companies operating in the country.

Beneficial ownership disclosure (#2.5)

Documentation of progress

The 2016 Report notes that TTEITI has adopted a definition for beneficial ownership and politically exposed persons, has piloted the collection of information on BO from a number of companies including in the EITI reporting and have conducted a legal study which has identified legal changes that are required to enable beneficial ownership disclosure¹¹⁸. Additionally, TTEITI shared an update with the actions recently taken on delivering the BO roadmap¹¹⁹.

Governments Policy and reforms: In relation with the government plans to introduce Beneficial Ownership legislation, the Office of the Attorney General shared its plans to introduce a bill regulating a national Beneficial Ownership registry in light with the country's anti-terrorism and anti-money laundry measures¹²⁰. Regarding the possibility of including Beneficial Ownership disclosures as part of the bidding requirements for oil, gas and mining licenses, the MEEI has given a preliminary legal opinion favouring the possibility of asking this information in future licensing rounds¹²¹.

Ownership disclosure: The MSGSC conducted a pilot to collect beneficial ownership data in the 2014 and 2015 Reports. A registry was implemented through the TTEITI website. The link to registry is provided in the report. Results of the pilot are poor, only a handful of companies provided legal owner data which is different from beneficial ownership information. The companies responsible for more than

¹¹⁸ See p.40 of <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>

¹¹⁹ See <https://drive.google.com/drive/folders/11kotTE3m8daRHxpLzN5AaV10wlzcs233>

¹²⁰ Interview with Vyana Sharma, Office of the Attorney General

¹²¹ See <https://drive.google.com/drive/folders/11kotTE3m8daRHxpLzN5AaV10wlzcs233>

Stakeholder views

A senior government official confirmed that a beneficial ownership disclosure law for all industries is expected to be enacted early next year and is waiting for the approval of the Cabinet, although it was emphasized that information will be only shared with relevant enforcement agencies. Timeline could be unpredictable. The representative confirmed this law will not apply to companies participating in the stock exchanges and it will apply also to non-profit organizations.

Donor representatives showed their clear engagement with the beneficial ownership disclosure agenda in Trinidad and Tobago confirming a recent approval of 75,000 euros in favour of activities related with the issue.

Initial assessment

Implementing countries are not yet required to disclose beneficial ownership and progress with this requirement does not yet have any implications for a country's EITI status. The Government of Trinidad and Tobago published a roadmap for disclosing beneficial ownership information in accordance with requirement 2.5.b.ii by 2020, with some progress in implementation to date. The government is about to introduce beneficial ownership legislation that would established a beneficial ownership registry expected to collect information to be shared among enforcement agencies. The MEEI has considered that future oil and gas licensing rounds might include knowing the beneficial owners of bidders as part of the conditions to award licenses.

In order to strengthen implementation and prepare for full disclosure of beneficial ownership by 2020, it is recommended that Trinidad and Tobago considers piloting beneficial ownership reporting with the non-publicly listed companies in the forthcoming EITI Report in order to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. Trinidad and Tobago may also wish to conduct broader outreach to the companies on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory. For publicly listed companies, the pilot could include a link to the stock exchange where they are listed.

State participation (#2.6)

Documentation of progress

Materiality: The 2016 EITI Report identifies two companies in the oil and gas sector owned 100% by the government, Petrotrin and NGC, which are considered material. Petrotrin and NGC are included in the scope of reconciliation. Additionally, the 2016 Report identifies two state-owned companies in the mining sector: National Quarries Company Limited (NQCL) and Lake Asphalt Trinidad and Tobago. These two mining companies are not material but were asked to report voluntarily.¹²² A third company, the Trinidad Asphalt Corporation of America, 100 % owned by the Trinidad and Tobago government, is dormant. Additionally, the 2016 Report confirms that the government has ownership interest in two other mining companies, Estate Management and Business Development Company Limited, EMBDCL and Palo Seco

¹²² See p.43, 82 and 100 of <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>

Agricultural Enterprises Ltd, PSAEL), there are not included as they are not active in the extractive sector (upstream).

The 2016 Report describes NGC and Petrotrin's groups which operate in the upstream extractive sector. It provides a list of subsidiaries of both SOEs¹²³ and a summary on the financial performance provided by both companies in their annual reports¹²⁴. The list of subsidiaries is also available in their own Financial Statements¹²⁵.

Financial relationship with government:

The Manual includes an inter-agency debt policy which consists in SOEs to inform the Ministry of Finance on matters related to inter-agency Accounts Receivables and Payables that are unmanageable (p.22). It also mentions that each SOE's quarterly report should disclose on the levels of inter-agency debts (p.37). The Manual confirms that some of the loans could be guaranteed by the government of Trinidad and Tobago. It includes statutory limit on the total amount of guarantees under the guarantee for loans (Companies) Act (p.37). The 2016 EITI Report links to the 2011 States enterprises Performance Monitoring Manual (hereafter, the Manual) elaborated by the Ministry of Finance as the relevant document that includes the rules and practices related to the financial relationship between SOEs and the government¹²⁶.

This manual also includes: transfers of funds between SOEs, the rules and policies for dividends (p.18), the taxes and royalty payments (p.24) and a policy on shares and transfers (p.23)¹²⁷. The Supplementary Report provided an explanation of how these are followed in practice including deviations to adherence to these rules¹²⁸. The financial statements from NGC and Petrotrin confirm, for example, the dividends paid to the state in 2016.¹²⁹

The dividend policy included in the Manual describes the retained earnings policy (p.18). The Supplementary Report confirmed that, in practice, retained earnings are recorded in all SOEs quarterly returns reports. The International Secretariat could verify that retained earnings are recorded in the SOEs annual reports¹³⁰.

Similarly, the Supplementary Report confirmed that all SOEs follow the reinvestment policy approved by the Minister of Finance. The Supplementary Report confirmed that the State must approve any issuing of government shares and that the policy is adhered to through the continuously update of the State Enterprises Share Register. Regarding third-party finance the reports added that the Ministry of Finance must approve any government or SOEs shares to be issued. The rules and practices regarding loans are

¹²³ See p.42 of <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>. Detailed information on subsidiaries can be found in the 2016 NGC Financial Statements: <https://ngc.co.tt/wp-content/uploads/2017/06/NGC-Annual-Report-2016.pdf> pp.106-114 [hereinafter, 2016 NGC Financial Statements] and the 2017 NGC Sustainability Report: <https://ngc.co.tt/wp-content/uploads/2018/10/ngc-sustainability-report-2017.pdf> pp.11-12 hereinafter, [2017 NGC Sustainability Report]

¹²⁴ See p.46 and 47 of <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>.

¹²⁵ For NGC, 2016 NGC Financial Statements, pp.18-19. For 2016 Petrotrin Financial Statements [hereinafter, 2016 NGC Financial Statements]: <https://www.petrotrin.com/en/Investor%20Relations/Financial%20Reports.aspx>

¹²⁶ See: <https://www.finance.gov.tt/wp-content/uploads/2013/11/State-Enterprise-Performance-Monitoring-Manual-2011.pdf>

¹²⁷ Ibidem (see pp.18-24)

¹²⁸ See p.8-10 of <http://www.tteiti.org.tt/wp-content/uploads/SUPPLEMENTARY-NOTES-TO-THE-TTEITI-Report-2016.pdf>

¹²⁹ See p.85, 104. of 2016 NGC Financial Statements. NGC, 2016 NGC Financial Statements, p.133.

¹³⁰ See p.34 2016 NGC Financial Statements. See 2016 Petrotrin Financial Statements, p.2

explained in the section below.

Government ownership including changes: The 2016 EITI Report explicitly states that the government owns 100% of the SOEs (p.45). Although the report is not explicit on the terms associated with state equity in the two SOEs, the publicly available bylaws of these companies allow to peruse the terms associated. The International Secretariat concluded from perusing the bylaws and from consultations with stakeholders that the state equity is fully paid-up in commercial terms. The report also lists the participation of NGC and Petrotrin in subsidiaries in the midstream, downstream and service sectors. The Report does not include the terms associated with each of the SOE's equity in each of their subsidiaries and joint ventures. The Supplementary Report confirms there were not changes in ownership in 2016 (p.6).

Loans and guarantees: The Supplementary Report confirms there were not government guaranteed loans to any SOEs by the state under the year of review except for five Petrotrin's loans (p.11). The EITI Report does not provide the terms associated with these loans. The Supplementary Report indicated that of the five loans standing in 2018 four loans were issued in 2016. There is no indication that the SOEs or the government have provided loans and guarantees to upstream extractive companies in 2016.

Petrotrin's webpage was not working at the time of this assessment.

Stakeholder views

Materiality: Stakeholders consulted confirmed that Petrotrin and NGC were the only two SOEs material in line with the definition of SOEs in Requirement 2.6.b. A government official drew the attention to an IMF report that commented that in 2016 the NGC paid less dividend raising concerns about the sustainability of the dividend policy¹³¹.

All stakeholders drew attention on the current Petrotrin's reforms carried out by the government. A number of stakeholders commented that although SOEs representatives have been engaged in the MSGSC especially through their participation in the technical working groups, there have not been a detailed discussion on the Petrotrin's reforms. Some drew attention to the IMF report's commentary on that the significant losses accumulated by Petrotrin have been compounded by weak governance structures and poor financial management practices¹³².

Financial relations: NGC representatives confirmed that the financial relations between NGC, and the government was governed by the Manual which set clear rules for transfers, dividends policy, retained earnings, reinvestment and financing. On the dividends policy, NGC representatives confirmed that 2010 to 2016 dividend policy followed decisions by the company's Board.

Although, it was not possible for the International Secretariat to arrange a meeting with Petrotrin's

¹³¹ IMF Country Report No.17/353. (November 2017). Trinidad and Tobago Selected Issues. p.6 See:

https://www.google.no/url?sa=t&rct=j&q=&esrc=s&source=web&cd=3&ved=2ahUKewjYvoaShb3eAhWwpFkKHepLChgQEjACegQICBAC&url=https://www.imf.org/~/media/~/Files/Publications/FCR/2017/FCR17353.ashx&usq=AOvVaw0VTkHN9cHmO_LqYrWtL8W8

¹³² Idem. p.9

representatives, staff in the national secretariat that confirmed that Petrotrin's financial relations with the government also followed the Manual's rules. NGC representatives confirmed the possibility for the Trinidad and Tobago's government to guarantee loans to SOEs but that NGC has not guaranteed state loans.

Stakeholders from all constituencies highlighted that in practice transparency of the two SOEs's is delivered through their publicly available financial statements¹³³. NGC representatives also said that the highest governing body inside the legal structure of an SOE is the Board of Directors. They mentioned the very active participation of this body together with the Ministry of Finance in ensuring NGC's financial management is in line with the Manual.

Ownership: Senior government officials confirmed that NGC and Petrotrin were both wholly-owned by the government and that both have subsidiaries in the midstream, downstream and service sectors.

The NGC's website has a section on its subsidiaries. It contains the % of participation, main objective, investment and links to its own webpage. Each webpage contains information on "what they do", services and operations¹³⁴.

NGC subsidiaries

A list of Directors of all NGC Subsidiary Companies is provided. The NGC 2016 Annual Report explains changes in the company ownership in existing subsidiaries without explaining whether this happened in 2016 (p.37). It also explains the activity, place of incorporation and operation, and proportion of shareholding and voting power held by the Group. (pp.106-111). Summarised financial information in respect of each of the Group's subsidiaries that have significant non-controlling interests is set out in pp.111-115. Information on investments in subsidiaries are also detailed (pp.179-181).

Loans and guarantees: Stakeholders consulted confirmed that the government did not have the capacity to provide loans or guarantees to Petrotrin. There were no comments on the capacity of the state to provide financing to other companies operating in the extractive sector.

Stakeholders mentioned that, as part of the Petrotrin restructuring, the government appointed a seven-member committee (with representatives from the public and private sector and trade union) to lead an independent review of Petrotrin's operation and identify procedures to allow the SOE to meet its financial

¹³³ To see NGC's financial statements, see here: <https://ngc.co.tt/financial-performance/>. To see Petrotrin's financial statements, see here: <https://www.petrotrin.com/en/Investor%20Relations/Financial%20Reports.aspx>

¹³⁴ See: National Energy Corporation of Trinidad and Tobago Limited (National Energy) website at: <http://nationalenergy.tt/>, Phoenix Park Gas Processors Limited (PPGPL) website at: <http://www.ppgpl.com/>, Trinidad and Tobago NGL Limited (TTNGL) website at: <http://ngl.co.tt/>, NGC CNG Company Limited available at: <https://www.cng.co.tt/>, and La Brea Industrial Development Company Limited (Labidco) available at: <http://nationalenergy.tt/Operations/LABIDCO>

obligations without government guarantees.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress towards meeting this requirement. The 2016 EITI Report and the Supplementary Report describe and link to information regarding the financial relationship between SOEs and the government (regulated by the State Enterprise Performing Monitoring Manual), including transfers of funds between SOE and state, retained earnings, reinvestment and third-party financing, government ownership including changes in 2016 and loans and guarantees. This also includes the level of ownership in oil and gas companies operating in Trinidad and Tobago and authorizations for financial operations.

In order to strengthen the information required on state participation it is recommended that TTEITI include in future disclosures a clear explanation of the policy regarding the capacity of the state to provide financing to all companies operating in the extractive sector and clearly describe the terms associated with the guarantees provided to loans to the SOEs.

Table 2- Summary initial assessment table: Award of contracts and licenses

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Legal framework (#2.1)	The 2016 EITI Report provides a comprehensive description of the legal framework and fiscal regime governing the extractive industries, including the degree of fiscal devolution, and addresses recent reforms. It also includes a description of the roles of the main regulatory bodies.	Satisfactory progress
License allocations (#2.2)	The requisite information listed in Requirement 2.2 regarding the award of licenses in the oil and gas sector is disclosed. There is no information on whether oil and gas and mining licenses were transferred in the year covered. The information is believed to be available internally in the MEEI, but it is not available online. The EITI Report tried to fill this gap for oil and gas by publishing most of the information required. The situation in the mining sector is problematic. The licensing allocation procedures and the cadastral information are unclear. The government acknowledges these deficiencies and is addressing its remediation. However, timescale for achieving that is uncertain.	Meaningful progress
License registers (#2.3)	Information regarding all active oil and gas licenses is provided in the EITI Report filling a gap in the government information systems. However, some required information is missing from the compiled data base and there is no explanation for the missing information. In the mining sector, the government simply does not have an up-to-date data base of the mining licenses for all companies and licenses holder. For all mining companies, it includes only partial information for some licenses while a great	Meaningful progress

	number of the remaining licenses are under revision and pending collecting necessary information. The government acknowledges these deficiencies and is addressing its remediation. However, the timescale for achieving that is uncertain.	
Contract disclosures (#2.4)	The government's policy on contract transparency is described in the 2016 EITI Report, which also provides an overview of current disclosure practice.	Satisfactory progress
Beneficial ownership disclosure (#2.5)	Implementing countries are not yet required to disclose beneficial ownership and progress with this requirement does not yet have any implications for a country's EITI status. The Government of Trinidad and Tobago published a roadmap for disclosing beneficial ownership information in accordance with requirement 2.5.b.ii by 2020, with some progress in implementation to date. The government is about to introduce beneficial ownership legislation that would established a beneficial ownership registry expected to collect information to be shared among enforcement agencies. The MEEI has considered that future oil and gas licensing rounds might include knowing the beneficial owners of bidders as part of the conditions to award licenses	
State-participation (#2.6)	The 2016 EITI Report and the Supplementary Report describe and link to information regarding the financial relationship between SOEs and the government (regulated by the State Enterprise Performing Monitoring Manual), including transfers of funds between SOE and state, retained earnings, reinvestment and third-party financing, government ownership including changes in 2016 and loans and guarantees. This also includes the level of ownership in oil and gas	Satisfactory progress

	companies operating in Trinidad and Tobago and authorizations for financial operations.	
<p>Corrective actions</p> <ul style="list-style-type: none"> • In accordance with Requirement 2.2.a, TTEITI is required to disclose the requisite information of the oil and gas licenses transferred in the fiscal year covered. This includes: description of the process of transferring the license, technical and financial criteria used, information of the recipient (s) of the license transferred, and any non-trivial deviations from the applicable legal and regulatory framework. For the mining sector, Trinidad and Tobago is required to disclose the above information about mining licenses awarded or transferred to material companies in the period covered by the EITI Report. • In accordance with Requirement 2.3.b, the government is required to maintain a publicly available register or cadastre system with the information listed in this requirement for both oil and gas and mining licenses. If the required information is made publicly available through the EITI Report, the MSGSC must ensure that the information is comprehensive. If any significant legal or practical barriers prevent the disclosure of information regarding licenses pertaining to non-material companies, these should be documented and explained in the EITI Report, including an account of government plans for seeking to overcome them. <p>Strategic recommendations</p> <ul style="list-style-type: none"> • To strengthen implementation of Requirement 2.4 and in light of the high demand from stakeholders in the country for a better understanding of the terms that regulate most operations in the extractive sector, Trinidad and Tobago is encouraged to make contracts or contractual terms available for all oil, gas and mining contracts corresponding to companies operating in the country. • To strengthen implementation of Requirement 2.5 and prepare for full disclosure of beneficial ownership by 2020, it is recommended that Trinidad and Tobago considers piloting beneficial ownership reporting with the non-publicly listed companies in the forthcoming EITI Report in order to increase awareness of beneficial ownership transparency and pilot beneficial ownership definitions and thresholds. Trinidad and Tobago may also wish to conduct broader outreach to the companies on the objectives of beneficial ownership transparency, as well as hold conversations with government agencies on how to make such disclosures mandatory. For publicly listed companies, the pilot could include a link to the stock exchange where they are listed. • To strengthen implementation of Requirement 2.6 on state participation it is recommended that TTEITI include in future disclosures a clear explanation of the policy regarding the capacity of the state to provide financing to all companies operating in the extractive sector 		

and clearly describe the terms associated with the guarantees provided to loans to the SOEs.

3. Monitoring and production

3.1 Overview

This section provides details on the implementation of the EITI requirements related to exploration, production and exports.

3.2 Assessment

Overview of the extractive sector, including exploration activities (#3.1)

Documentation of progress

The 2016 Report provides an overview of the extractive industries in Trinidad and Tobago (p.10). The 2016 Report includes a brief explanation of oil, gas and mining exploration activities (p.51). For oil and gas, it includes highlighting that the Ministry of Energy invites companies to nominate oil and gas onshore and offshore acreages for drilling, to inform the ministry bidding policy. Although not clear in the report, the International Secretariat understands that the term and conditions for future licensing are those covered in Requirement 2.2. The report did not provide an overview of exploration activities currently planned. In mining, the report mentions that only in 2015 there were three applications for exploration licenses (p.52).

Stakeholder views

Stakeholders did not express any particular views on the comprehensiveness of the coverage of extractive industries and exploration activities in the TTEITI Reports, other than to highlight the challenge posed by uncontrolled mineral production (i.e. illegal quarries). Government representatives confirmed the increase in oil exploration activities in shallow-waters.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress in meeting this requirement. The 2016 EITI Report provides an overview of the extractive industries including the invitation to companies to express interest in exploration activities.

Production data (#3.2)

Documentation of progress

The 2016 Report provides data on oil (p.64) and gas production volumes and values (p.55) in 2016. Additionally, it provides data on LNG, refined products such as methanol and ammonia. Oil and gas production data is disaggregated by companies (p.92). The Supplementary Report explains how production and production value are calculated. It also highlights the Auditor General's findings on the gaps in the monitoring of oil and gas production.

Mineral production is reported in the 2016 EITI Report (p.26) but on aggregated basis (2015-2017). The Supplementary Report includes data on production volumes disaggregated by commodity from 2005 to 2016 but not value of production. It also documents how mineral production is monitored and calculated. Similar to oil and gas, the report highlights the gaps in mineral production monitoring identified by the Auditor General.

Stakeholder views

Government officials confirmed that production volumes in the mining and oil and gas sectors are self-declared by companies. A government official confirmed that they are aware on the poor monitoring capacity by the government. The government is currently working on a physical checking system which includes the use of drones to collect the data on production in a more efficiently way. In the oil sector, government representatives stressed to the need to improve monitoring production as part of auditing costs as allowed under PSCs. They also noted the lack of capacity and shortage of staff to be able to conduct such audits. Officials working on audits confirmed that the main findings of audit to public accounts, revenues and expenditures are publicly available and that these reports do not include any ongoing investigations.

Other issue in the oil sector highlighted by government representatives has been the fact that companies do not supply relevant data in a timely manner to the government.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made meaningful progress towards meeting this requirement. The volume and value of oil and gas production is disclosed. However, for mining, production values are missing. In accordance with requirement 3.2., TEITI is required to include in future reporting the value of the production of each mineral. TTEITI is encouraged to discuss with the government whether there has been progress in improving the monitoring of both oil and gas and mining production.

Export data (#3.3)

Documentation of progress

The 2016 EITI Report provides data on the volumes of exports of crude oil, refined products, liquid natural gas, ammonia and methanol (p. 66). Data is not disaggregated by region. The source is cited in the report but there is no explanation of how volumes and values are calculated. The Supplementary Report (p.17) includes an explanation on how exports and exports values are calculated.

Stakeholder views

Industry representatives confirmed that some natural gas production was sold domestically (refining and power generation). They commented that some production is exported to neighbouring countries. Government officials confirmed that mineral production is destined to the local market.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made meaningful progress towards meeting this requirement. EITI Trinidad and Tobago has disclosed information on total export volumes for hydrocarbon and refined products that were exported in 2016, disaggregated by commodity. It is also disaggregated by export destination. However, in accordance with Requirement 3.3 the value of exports is not provided in the report. TTEITI is required to publish in future reporting, in addition to the volumes, the value of exports by commodity, and, when relevant, by region of origin. It should also state clearly when minerals have not been exported. TTEITI should include in future reports a clear explanation of the methodology followed to calculate export volumes and values.

Table 3- Summary initial assessment table: Monitoring and production

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Overview of the extractive sector, including exploration activities (#3.1)	The 2016 EITI Report provides an overview of the extractive industries including the invitation to companies to express interest in exploration activities.	Satisfactory progress
Production data (#3.2)	The volume and value of oil and gas production is disclosed. However, for mining, production values are missing.	Meaningful progress
Export data (#3.3)	EITI Trinidad and Tobago has disclosed information on total export volumes for hydrocarbon and refined products that were exported in 2016, disaggregated by commodity. It is also disaggregated by export destination. However, in accordance with Requirement 3.3 the value of exports is not provided in the report.	Meaningful progress
<p>Corrective actions</p> <ul style="list-style-type: none"> • In accordance with Requirement 3.2., TEITI is required to include in future reporting the value of the production of each mineral. TTEITI is encouraged to discuss with the government whether there has been progress in improving the monitoring of both oil and gas and mining production. • In accordance with Requirement 3.3, TTEITI is required to publish in future reporting, in addition to the volumes, the value of exports by commodity, and, when relevant, by region of origin. It should also state clearly when minerals have not been exported. TTEITI should include in future reports a clear explanation of the methodology followed to calculate export volumes and values. 		

4. Revenue collection

4.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue transparency, including the comprehensiveness, quality and level of detail disclosed. It also considers compliance with the EITI Requirements related to procedures for producing EITI Reports.

4.2 Assessment

Materiality (#4.1)

Documentation of progress

The MSGSC agreed the materiality definition and thresholds ahead of commissioning the 2016 EITI Report. The decision on material revenue flows is documented in the Appendix 9.3¹³⁵. The MSGSC listed all revenue streams applicable to companies operating in the extractive sector, including those that applied to all companies, extractives or not. The report thoroughly explained the MSGSC process for agreeing on material revenues. The report included a short narrative explanation of the rationale for including (or excluding) each revenue stream. All sector-specific revenues were included. A handful of other revenues were considered not material. Companies were nevertheless asked to report these unilaterally. Four revenue streams were discarded. One of the revenue streams, Pay-as-you-earn (PAYE), is a tax on employees. The remaining three, were excluded on the basis that they were not relevant. . In the case of withholding tax on loans the report refers to a MSGSC's decision in 2013 but it is not documented. Two others, working interest and import duties, are concluded as not material but no specific figures were provided to document the conclusion. Similarly, for determining material companies, the MSGSC obtained individual payments information from the revenue authorities in an anonymized manner. With this information, the MSGSC ran a simulation to determine a numerical threshold that allowed a total coverage of payments above 99%, resulting in TT\$ 5 m¹³⁶.

Material revenues: The MSGSC selected material revenue streams on the basis of applicability to the extractive industry, and their contribution to total revenues received by the government from the extractive sector. For the 2016 EITI Report, based on aggregate revenue data from the tax office and the MEEI, MSGSC agreed on a list of revenue streams. This is explained in the 2016 EITI Report (p.103). Each revenue stream is described in the report (p.103-106).

The reconciled revenue included in the report account for:

- 99.29% of total revenues received by the MEEI
- 100% of total revenue flows collected by the Board of Inland Revenue
- 100% of total revenues collected by the Investment Division in the Ministry of Finance

¹³⁵ See: p.21 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-A-1.pdf>

¹³⁶ See p.31 in <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-A-1.pdf>

In 2016, the MSGSC also included other minor revenue flows. These are social payments, transportation revenues (NGC) and infrastructure provisions.

All applicable revenue streams listed in requirement 4.1.b were included. The rest of revenues listed in requirement 4.1.b did not apply to Trinidad and Tobago in 2016. In summary, all material revenue streams are described in the report and the annexes.

Material companies: The 2016 EITI Report listed 43 reporting oil and gas companies based on materiality determination explained in Appendix 9.3. No mining company was considered material. This appendix documents the MSGSC discussions and agreement on materiality. Based on information facilitated by the government agencies (Board of Inland Revenue and MEEI) the MSGSC set a materiality threshold of TT\$ 5 m (US \$ 746.000) for company payments. The 2016 Report and Supplementary notes explain that the TT\$ 5 m threshold allowed a coverage of 99.3% of the total revenues from companies in 2016¹³⁷.

Reporting omissions: The 2016 Report state that all material companies duly reported. All three government entities asked to report disclosed their revenue data as required except for the revenues received from one company (Point Fortin LNG Exports Limited) to the MEEI and BIR from which the confidentiality waiver was not received in time¹³⁸. The company did report but the government agency was not able to disclose the receipts from this company due to the lack of authorization to do so. The waiver issued by the company did not reach the government agencies on time, therefore the government could not confirm the companies' figures. Given that the company did report, it is possible to estimate the impact of this omission. The payments from this company represents 0.12% of total revenues disclosed. The Supplementary Report documents the efforts made by the TTEITI Secretariat and the Independent Administrator to obtain the government figures corresponding to this company to no avail¹³⁹.

Discrepancies: The 2016 EITI Report includes a comprehensive reconciliation of the payments and revenues reported by the 43 material companies and three material government agencies, covering both oil/gas, mining. Net discrepancies represented 0.30% of the total of revenues disclosed by the government. The report (p.85) explains that these discrepancies were produced by the differences in exchange rates, timing differences and the reporting omission discussed in the previous section.

Full government disclosure: The 2016 EITI Report does not includes full government revenue disclosure

¹³⁷ See <http://www.tteiti.org.tt/wp-content/uploads/SUPPLEMENTARY-NOTES-TO-THE-TTEITI-Report-2016.pdf>

¹³⁸ See evidence of exchange of emails between Representatives on receipts excluded from 2016 MEEI TTEITI reporting, here: <https://shared.eiti.org/Shared%20Documents/Countries/Trinidad%20and%20Tobago/1%20Implementation/3%20Validation/Validation%202018/Documentation%20from%20National%20Secretariat/BDO%20-%20Independent%20Administrator/BHP%20and%20Pt%20Fortin%20LNG%20receipts%20excluded%20from%202016%20MEEI%20TTEITI%20Reporting.msg> (Internally available per request to the International Secretariat)

¹³⁹ See: <https://shared.eiti.org/Shared%20Documents/Countries/Trinidad%20and%20Tobago/1%20Implementation/3%20Validation/Validation%202018/Documentation%20from%20National%20Secretariat/BDO%20-%20Independent%20Administrator/Note%20on%20status%20of%20queries%20-%20Shell%20Group%202016%20EITI%20reporting.msg> (Internally available per request to the International Secretariat)

See: <https://shared.eiti.org/Shared%20Documents/Countries/Trinidad%20and%20Tobago/1%20Implementation/3%20Validation/Validation%202018/Documentation%20from%20National%20Secretariat/BDO%20-%20Independent%20Administrator/RE%20Letter%20of%20Consent%20for%20Point%20Fortin%20LNG%20.msg> (Internally available per request to the International Secretariat)

from both material and non-material companies. There is a figure reported as total government's revenues in p.13 of the 2016 EITI Report (TT\$ 8649.8 m or USD 1.3 bn). However, this figure is lower than the total revenues reconciled in the report. It is not clear why this difference might have occurred. It seems that revenues from non-reporting companies were not included in the report.

Stakeholder views

Definition of materiality: All stakeholders and the Independent Administrator confirmed that they were content with the scope for reporting agreed including the revenue streams included for reconciliation and the additional streams asked to be reported unilaterally. They confirmed that streams like labour and social security contributions were excluded because they were not related to oil or mineral extraction.

They confirmed that mining fiscal contributions (this is, total taxes paid by mining companies) were not considered material. They also confirmed that mining companies were invited to report voluntarily, and a handful of companies did. This was not surprising given the high level of informality in the mining sector and the fact that only a small part of the sector is operating with proper licensing arrangements. They expressed interest in improving coverage of mining payments and revenues. They argued that even if the total contribution of the mining (non-metallic and not precious minerals) sector is small more efforts should be made in future reports to ensure a larger coverage of mining revenues even on voluntarily basis. They added that this will allow a better comprehension of the value to society of an activity that caused significant externalities but contribute only modestly to the national treasury.

Reporting omissions: MSGSC members and the Independent Administrator confirmed the efforts made to ensure that the government could report on the revenues received from Point Fortin LNG. They expressed that given that the company did report on its payments and the small share represented by this omission on the government side, they were content that this did not significantly affect the comprehensiveness of the EITI Report.

Discrepancies: The Independent Administrator confirmed that all discrepancies were attributed to exchange and time rate differences. The omission of Point Fortin LNG revenues caused an additional difference as the company reported unilaterally.

Initial assessment

The International Secretariat considers that Trinidad and Tobago has made meaningful progress with this requirement. The 2016 EITI Report documents the MSG's approach to materiality including the options considered, the limitations faced due to constitutional tax confidentiality provisions, thresholds and the rationale for the agreed definitions. Material revenue streams are clearly identified, alongside the government entities collecting them, and include all revenues listed in Requirement 4.1.b. were considered. However, two issues remain of concern. First, the lack of disclosure of total government revenues received from each of the benefit streams is problematic. In accordance to Requirement 4.1.d, TTEITI is required to include in future reports aggregate information about the amount of total government revenues received from each of the benefits streams agreed in the scope. Second, the exclusion of three revenue streams as material is insufficiently documented. In accordance with **Requirement 4.1.a**, TTEITI is required to document the omission of revenues streams, ensuring that the comprehensiveness of the EITI Report is not affected. This includes that the MSGSC should consider the size of the revenue streams relative to total revenues. In-kind revenues (#4.2)

Documentation of progress

The 2016 EITI Report confirms that the government is entitled to receive in-kind revenues from the gas sector as royalty payments. It confirms also that no in-kind revenues are permitted in the oil sector and mining.

For the gas sector, the in-kind payment arrangement differs according to the type of contractual terms between the operator and the state (see 2016 EITI Report p.70). For companies operating under E&P licences only BP has an agreement to pay royalty in kind that ran until 2016 including that year. The terms associated (fiscal terms, methodology for calculations, etc) with this royalty in-kind payments are not public. They are considered confidential between the company and the government. In practice, this company transfers in-kind gas to the government which in turn use this gas for power generation. This is done with the intermediation of the national gas company NGC. BP transfers the gas to NGC which in turns transfer it to the Trinidad and Tobago Electricity Commission (T&TEC), electricity power generator¹⁴⁰. The EITI Report discloses the total volume of gas transferred by BP to NGC under this arrangement (see EITI Report, p.91 and Appendix 9.4 p.37) but do not disclose the monetary value of this gas. The International Secretariat understands that there is a longstanding situation where NGC has been transferring this gas to the state-owned power generator T&TEC but has not received any payment. The NGC's financial statements reflect this lack of payments. However, the standing T&TEC debt reflected in the 2016 statements is accumulated and the 2016 figures can only be approximated by comparing with

¹⁴⁰ 2016 NGC Financial Statements (p.118).

the same figures in the 2015 statements (see 2016 EITI Report, p.46).

For companies operating under PSC arrangements, two companies Shell (formerly BG Trinidad and Tobago Limited) and BHP Billiton Trinidad 2C chose to pay part of the gas royalties in kind. It is not clear whether these companies transfer this gas to NGC as suggested in Table 4.3 (2016 EITI Report p.91) or that these companies sell this gas and the proceeds transferred to the MEEI as suggested in the Supplementary Report (p.20). The volume transfer and the monetary value in 2016 are disclosed by the companies in the EITI Report (p.91) and in Appendix 9.4 (p. 40 and 43).

Reconciliation: The 2016 EITI Report also says that the MEEI informed that there were no in-kind settlements from PSCs in 2016. The Report confirms that the Independent Administrator had available all correspondent notifications by the MEEI provided by NGC representatives. The MEEI did not confirm that the in-kind gas transferred from Shell and BHP was received. There is lack of clarity on whether NGC reported in-kind gas volumes for E&P licenses to the Independent Administrator or not. On one hand, the Reports said, “NGC has supplied details of the volumes of gas received from this company” (p.91). On the other hand, it expressly mentioned that “NGC has not reported any in-kind volumes received or handled on behalf of the Governments, citing confidentiality” (p.91). This lack of reporting did not allow to reconcile these in-kind payments. However, NGC was able to report the in-kind gas received from the three companies without naming them (See 2016 EITI Report, p.91).

Disaggregation: The 2016 EITI Report discloses that the buyer of the in-kind gas paid by BP (under a E&P license) is the state-owned power generator T&TEC (see report, p.90). However, the individual buying companies of the in-kind gas paid by two PSC’s operator (Shell and BHP) are not disclosed (see report p.91)

Stakeholder views

NGC representatives confirmed the in-kind gas transferred from one E&P operator as indicated in the 2016 EITI Report. They confirmed that BP paid royalties to government. NGC only discloses gas volumes received and supplied to T&TEC for power generation. NGC does not receive payments from the power company. The issue is raised in NGC financial statements but remained a political issue not resolved in the past years.

According to the Budget Statement 2017 of Trinidad and Tobago, T&TEC have been running large deficits and financing by delaying paying debt as the one with NGC because of this gas supplied from BP. T&TEC is not paying some of their suppliers, owing the NGC over 2 b for the supply of natural gas to the independent power producers.¹⁴¹

The Independent Administrator did not make any additional clarifications to what is already stated in the EITI Report.

¹⁴¹ See: www.news.gov.tt/sites/default/files/Budget%20Statement%202017.pdf

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made meaningful progress with this requirement. The 2016 EITI Report confirms that revenues collected in kind was material and disclosed the volumes sold and revenue received partially. However, the information is not disaggregated by individual buying company. There is not additional information on the type of product. There was no reconciliation with the buying companies, although this is only encouraged. The 2016 Report and the Supplementary Report do not provide a clear picture on the share of production received by NGC from other operators.

In accordance with Requirement 4.2, TTEITI is required to disclose the volumes and revenues received from the sale of the state's participation in the sector. The published data must be disaggregated by individual buying company.

Barter and infrastructure transactions (#4.3)

Documentation of progress

The 2016 Report confirms that there is no barter and infrastructure agreement in Trinidad and Tobago (See EITI Report p.70) and that companies' expenditure on infrastructure work was as part of corporate social responsibility programmes. The Supplementary Report added that there are not provisions of these types in the Petroleum Taxes Act, Minerals Act 2000, Minerals (General) Regulations of 2015 or in PSCs or E&P Licenses.

Stakeholder views

Stakeholders consulted including the Independent Administrator confirmed that there was not the possibility in the actual legislation and contracts to allow barter of infrastructure provisions in exchange of mineral extraction and that there was no evidence of any barter or infrastructure provisions in practice.

Initial assessment

The International Secretariat's initial assessment is that this requirement is not applicable in Trinidad and Tobago.

Transport revenues (#4.4)

Documentation of progress

The 2016 Report provides a short explanation of transport arrangements (See 2016 Report p.70 and 98)) and discloses NGC's revenues from transportation (See 2016 EITI Report, p.98 section 4.8.5). The Supplementary Report discloses the transportation revenues received by Petrotrin. The report indicates that the company received USD 1.5 m in transportation fees in fiscal year 2016. The company operates both in the upstream and refinery businesses and negotiates crude oil sales agreements with oil producers for its refinery operations. This agreement also covers the cost of using Petrotrin's pipelines to

transmit oil to the refinery. The transportation fee is determined through negotiation and can vary depending on the contract. These sale agreements are kept confidential. All in all, Trinidad and Tobago's SOEs received USD 42.5 m from transportation fees in 2016. This is 3.21% of the total revenues collected from taxation and participation of/in the extractive industry. The TTEITI Steering Committee has instructed the IA to review the reporting template for Petrotrin and include provisions for transportation revenues to be reported in future reports.

Stakeholder views

There was no commentary by any stakeholders of the transportation revenues received by NGC and Petrotrin. The Independent Administrator confirmed that Petrotrin were asked to report these revenues as included in the reporting templates. The 2016 Petrotrin revenues were disclosed directly to the TTEITI Secretariat after the 2016 Report was concluded.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made meaningful progress with this requirement. Revenues from transportation of oil and gas were disclosed in aggregate in two parts: NGC's transportation revenues in the 2016 Report and Petrotrin's transportation revenues in the Supplementary Report. Some information was provided on the arrangements but no detailed information such as tariffs, individual companies paying for this service, volumes transported. These payments were not reconciled. Although there is no indication that the MSGSC discussed the materiality of these transportation revenues, they represent about 3% of total revenues collected by the government. It is recommended that future reports include a clear indication of whether transportation revenues were considered material. In accordance with Requirement 4.4., if they are considered material future reporting should include all the information needed such as tariffs, individual companies paying for this service, volumes transported and if practicable reconciling such payments.

Transactions between SOEs and government (#4.5)

Documentation of progress

Role of state-owned enterprises (SOEs): The 2016 EITI Report comprehensively addresses the role of the national companies (see 2016 EITI Report, p.41-48) in oil, gas and mining.

Payments from companies to SOEs: The report explains that companies do not pay material payments to the SOEs (see 2016 EITI Report, p.101-107). As discussed in Requirement 4.2, NGC receives in-kind gas as part of the government arrangement with some companies. The SOE NGC is only an intermediary in these transactions. Similar, as discussed in Requirement 4.4 both NGC and Petrotrin receive revenues for transportation from oil and gas companies. These payments were reported in aggregate.

SOE transfers to government: The 2016 EITI Report addresses the payments from SOEs to the Ministry of Energy and the Board of Inland Revenue (tax agency) as part of the normal taxation regime applicable to extractive operators. Similarly, it addresses the transfers made in the form of dividends to the

Investment Division in the Ministry of Finance. These payments are disclosed and reconciled in the report.

Stakeholder views

There were no additional comments on the transactions related to state-owned companies. However, many stakeholders drew attention to the current situation with the Petrotrin reforms. There was consensus that the government proposed changes to Petrotrin and to the strategy in the oil sector were long overdue as result of years of financial underperformance of this SOE. Many stakeholders also highlighted that figures from EITI reports from the last years have been frequently mentioned in parliamentary debates, media commentary and analysis of these reforms.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress with this requirement. Payments from SOEs to the government are disclosed and reconciled. Lack of comprehensive information about in-kind payments to SOEs is reflected in the assessment of Requirement 4.2.

Subnational direct payments (#4.6)

Documentation of progress

The 2016 Report confirms that direct subnational payments do not apply in Trinidad and Tobago. The Supplementary Report provides a review of the relevant laws, contracts and licenses for oil, gas and mining concluding that there are no statutory direct subnational payments.

Part 5 of the Minerals (General) Regulations 2015, detail the various payments to the central government and their rates.

Although payments are made at district-level offices, they flow directly into the central government's account. Prior to the Minerals Act 2000, the State Lands Act Chapter 57:01 Section 6 (2) gave the Commissioner of State Lands jurisdiction to collect royalties and other license payments from other operators, which were previously paid at the District Revenue Office. This practice continues today even with the proclamation of the Minerals Act 2000. Operators make payments to an account in the name of the Permanent Secretary of the Ministry of Energy and Energy Industries.

Stakeholder views

Industry representatives confirmed that there were no direct subnational payments in place.

Initial assessment

The International Secretariat's initial assessment is that this requirement is not applicable in Trinidad and Tobago. The EITI Report and Supplementary Report details the legal provisions that norms the payments made by extractive companies in Trinidad and Tobago. None of them include payments to regional

corporations.

Level of disaggregation (#4.7)

Documentation of progress

The 2016 EITI Report is disaggregated by individual company, government entity and revenue stream. The reporting templates are included in Appendix 9.4¹⁴² Each company discloses revenue information by subsidiary. Each subsidiary corresponds to a specific area (block). As the MSGSC has adopted a project level definition that in effect defines project as the operations confined to the designated area of a block, reporting in Trinidad and Tobago is done at project level for all operating blocks. There are not payments reported for exploration licenses.

Stakeholder views

The MSGSC confirmed that the adopted definition of project. It corresponds to the operations in a designated area of a block. However, they said that the definition was adopted informally.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress gone beyond the EITI Standard in meeting this requirement. In the International Secretariat's view, TTEITI has made efforts to go beyond the minimum requirement. TTEITI has reported at project level for the fiscal year 2016 ahead of the required by the Standard. In accordance with Requirement 4.7, the data is disaggregated by individual company (i.e. project), revenue stream and government entity for all revenue streams.

Data timeliness (#4.8)

Documentation of progress

The 2016 Report was published in May 2018, within the two-year period allowed in this requirement. Minutes from the MSGSC meeting where scope and ToRs for reporting were approved confirmed the MSG's agreement with the fiscal year covered in the report¹⁴³.

Stakeholder views

A senior legislator official requested to have timely EITI data in place. The official mentioned how having EITI data two years old is not properly supporting the debate in Trinidad and Tobago. Moreover, government agencies, such as the Ministry of Finances and the MEEI, already collect data in a timely way.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory

¹⁴² <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-A-1.pdf>

¹⁴³ Minutes of the MSG meeting of 26 01 17, available in <https://drive.google.com/drive/folders/1QqqW5GBTNOiNYNYzV-oG8rtICSU6Gq1h>

progress towards meeting this requirement. In accordance with Requirement 4.8, Trinidad and Tobago has published EITI Reports on an annual basis and the data has not been older than the second to the last complete accounting period. There is evidence the MSGSC approved the reporting period of EITI Reports.

Trinidad and Tobago is strongly encouraged to publish timelier EITI Reports. Although reports have been published within the allowed two years period permitted in the EITI Standard, many stakeholders signalled that timelier EITI data could be more useful.

To strengthen EITI implementation and TTEITI contribution to public debate, TTEITI is recommended to undertake efforts to systematically disclose information required by the EITI in a timelier manner.

Data quality (#4.9)

Documentation of progress

Terms of Reference for the Independent Administrator: The MSGSC approved the ToRs for the Independent Administrator on 26 January 2017 as reflected in the meeting minute 77th (item 7.1.2). The ToRs are broadly consistent with the standard ToRs for Independent Administrators approved by the EITI Board, albeit with minor additions.

The IA was not tasked with reviewing the information (considered “contextual information”) as defined by the MSGSC. This includes all the information not related to payments and revenues (reconciliation). This information was compiled by the TTEITI Secretariat; however, the IA was tasked to confirm the availability and quality of the cadastre information. The 2016 EITI Report contains the sources of information.

The ToRs included tasking the IA to provide recommendations from compiling revenue information and reconciling revenue information. Section 4.3 (p.8) of Appendixes Part A addressed this obligation.

Appointment of the Independent Administrator (IA): Funding of the Independent Administrator was provided by the government. This is reflected in the minutes. The minute noted that there were some difficulties in securing funding, the procedures for procuring the Independent Administrator. BDO was endorsed as IA in meeting no. 83.¹⁴⁴ BDO was tasked to undertake the reconciliation applying international standards.

Agreement on the reporting templates: The MSGSC agreed the reporting templates on 26 January 2017. The Independent Administrator’s ToRs included the obligation for the IA to revise and diagnose the scope of reporting, including reviewing reporting templates. The 2016 EITI Report documents (Appendixes Part A, p.3-5, sections 1.1-1.5) these obligations.

Review of audit practices: The Independent Administrator’s ToRs mandated the Independent Administrator to review and advise the MSGSC on the auditing procedures and assurances to ensure that data is credible. The 2016 EITI Report documents (Appendixes Part A, p.5 section 1.6-1.7) these

¹⁴⁴ See minutes of meetings no. 77, item 7.1.2; no 78, item 7.2, no 79, item 7.0.1; no 80, item 6.1; no 83, item 6.2

obligations. The reports listed the companies that did not submit audited financial accounts as agreed. Many of these companies submitted financial accounts at the group level (i.e. consolidated results of all subsidiaries operating in Trinidad and Tobago).

Moreover, the report also draws attention to the situation with the capacity of the Ministry of Energy to audit the PSCs. (see p.21). The report notes that lack of completion of a significant number of audits. In addition, the report also draws attention to the need for auditing two state-owned mining companies that were part of the pilot reporting for the mining sector.

Assurance methodology: ToRs required the Independent Administrator to revise the legal framework and auditing practices in relation to the data submitted by the companies and government agencies, including the application of international auditing standards. The 2016 EITI Report documents (Appendix Part A, p.5 section 1.6) this obligation. The ToRs mandated the IA to present this review to the MSGSC and to implement its recommendations in the reconciliation process.

The quality assurance agreed consisted in the legal representative of each company to attest the reporting templates and to accompany the template with the audited financial accounts of the company. In the case of government agencies, the assurance mechanism consisted in asking the Office of the Auditor general to attest the quality of the information provided by these agencies.

Confidentiality: The Independent Administrator's ToRs (section z) mandate the IA to safeguard confidential information. The 2016 EITI Report documents (Appendix Part A, p.5 section 1.8) this obligation.

Reconciliation coverage: The Independent Administrator provides an opinion on the comprehensiveness of the reconciliation, including a reconciliation coverage of total government extractives revenues (See 2016 EITI Report, p.13-15). The report summarises the reconciliation exercise (p.14) noting discrepancies for TT\$ 28.48 m out of a total of TT\$ 8.86 bn of total government revenue from reporting companies.

Discrepancies between company payments and government receipts:

When compared with the total government revenues of TT\$ 8.86 bn (p.13) it is noted that the reconciliation exercise resulted in the reporting of more revenues than the total revenues reported by the government as noted in the executive summary (TT\$ 8.65 bn). This discrepancy is not explained.

Assurance omissions:

As explained in the assurance methodology above, companies were asked to submit reporting templates signed by the legal representative and accompany by the audited financial accounts. Government agencies were asked to accompany by an attestation by the Office of Auditor General that government accounts were subjected to international standards. The 2016 EITI Report summarises the assurance omissions in section 4.8.6 (p.98).

Its review notes the lack of assurance for a number of companies' and government's data. Appendix 9.5 identified a number of deviations from the agreed-upon procedures.

On the companies' side: These included the lack of audited financial statements at the company level (but submitted at the group level). The report (Appendix 9.5, p.84) list 28 companies that did not provide the audited accounts for the company. It also included 5 companies that did not sign the reporting template by senior officials as required by the agreed procedures.

On the government side: section 2.5 of the report (p.20) states clear about the lack of assurances for the government agency BIR, responsible for collecting 11% of government revenues. The 2016 Report documents a number of issues related to government agencies' assurances, including the failure of the Auditor General to have access to records of government agency Board of Inland Revenue. Therefore, the Auditor General was unable to give any assurance to the information provided by this agency. The report highlights that this situation has been alerted since the first TTEITI Report.

Data reliability assessment:

The IA was tasked to provide an assessment of the reliability of reconciled data and based on compliance with providing assurances about the data reported, the IA presents its findings. Sections 2.4 and 2.5 of the 2016 EITI Report (p.19-21) include the IA's assessment of data reliability. Appendix 9.5 (p.84) provides a summary of compliance with the agreed assurance mechanisms. The IA did not clearly provide its opinion on the reliability of the financial data presented, although it can be inferred from reading the IA's comments on the Auditor General and PSC audits in section 2.5.1 that the financial data is not reliable.

Summary tables: EITI Trinidad and Tobago has produced summary data tables in line with guidelines from the International Secretariat¹⁴⁵.

Recommendations: The 2016 EITI Report includes (p.113-115) includes a review of prior recommendations and current report's recommendations on licensing, data assurances, monitoring of production sharing contracts related payments including amounts due and government's share of production, royalty monetization, improving government systems and expanding information collected from the mining sector.

Stakeholder views

MSGSC's members consulted expressed confidence in the professionalism and capacity of the Independent Administrator BDO which has done all reporting work since 2011. Stakeholders consulted were content with the work done by the Technical subcommittee of the MSGSC on scoping, determination of materiality and reporting templates. The MSGSC has benefited from this work and have been able to agree on the necessary aspects and made the decisions required for the reconciliation work.

On the quality assurances agreed, no stakeholders expressed any objection and, in general, were content with the reliability of the reconciled financial data. They were all aware of the challenges with the

¹⁴⁵ See <http://www.tteiti.org.tt/trinidad-and-tobago-eiti-summary-report-2017/>

government accounts due to the inability of supreme auditing officials to have access to some agencies' data. Regarding the ability of supreme auditing authorities, the MEEI officials confirmed that the Auditor General frequently review the ministry accounts and have access to any data required. However, officials from Office of the Auditor General confirmed that they have not access to all data required to monitor the BIR, BIR's officials confirmed that the tax confidentiality provisions in the existing laws (including at constitutional level) prevent them to share certain information even with enforcing agencies such as the Auditor General. Both agencies agree that there is the need to introduce changes to the current legislations to lift this confidentiality restrictions. Some stakeholders, including parliamentarians, noted that these changes are under consideration but the timing and final status of these changes (i.e. to what extent these confidentiality clauses will be reformed to allow public sharing of this information) are uncertain. Some noted that changing a long-standing tradition of secrecy in these types of information and on advancing in contract transparency will still take some time in the country.

The Independent Administrator noted that efforts have been made in previous reports to ensure that all companies submitted audited accounts. The Independent Administrator noted that some companies did not have audited accounts claiming external auditing implied an additional cost.

The national secretariat and the MSGSC noted that challenges with data quality and reliability have been identified in previous reporting cycles. Not only the issues related to the Auditor General's lack of access to BIR data but the tardy submission of financial statements by State entities and delayed audits of PSCs by the MEEI have been alerted to the government in the past. Government officials commented that there have been plans to introduce necessary reforms and improve internal capacity to address those weaknesses, but that recent austerity policies and limited budget have delayed these plans. The MSGSC and the national secretariat noted that the current work plan outlines specific activities to address these concerns. They include 1) developing an advocacy plan for lifting the Income Tax Act confidentiality restrictions, 2) pledging to the Auditor General could conduct these audits and 3) lobbying Government agencies. Past actions included meetings with Finance Minister Colm Imbert, Junior Finance Minister Senator Allyson West and the Auditor General to, inter alia; emphasize the need for legislative amendments to the Income Tax Act and to offer the research findings on revenue shortfalls from PSCs and from the mining sector. In these meetings, the authorities agreed to work with the TTEITI SC to tackle these challenges. A positive development highlighted is the laying of the 2018 Draft TTRA Bill in Parliament. This bill absolves the Auditor General from Income Tax Act confidentiality provisions that precludes his access to the BIRs record.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made meaningful progress towards meeting this requirement. There are two problems with the data quality assurances agreed by the MSGSC. First, the lack of assurances to the data provided by the government agencies such as the BIR and MEEI is problematic. The payments and revenues paid to and collected by the Board of Inland Revenue have not been subject to credible audits to international auditing standards. The lack of completion of a significant number of revenue audits by the Ministry of Energy called into question the reliability of this agency's figures. Second, a significant number of companies did not comply with the agreed assurance for companies' figures. While the IA described these problems, it did not provide a clear assessment of whether the payments and revenues were subject to credible, independent audit, applying

auditing standards.

In accordance with Requirement 4.9, the reconciliation of payments and revenues has been undertaken by a credible Independent Administrator, appointed by the MSG, and applying international auditing standards. The IA and the MSG agreed ToRs for the production of the 2016 EITI Report consistent with the standard ToRs agreed by the EITI Board and applied these ToRs and procedures in practice. The final report provides a description from the IA on the compliance with the agreed procedures, including an informative summary of the work performed by the IA and the limitations of the assessment provided. However, the IA did not provide a clear opinion on the reliability of the reconciled financial data. The report indicates a coverage of the reconciliation exercise. Stakeholders were widely satisfied with the revenue reconciliation and compilation of non-revenue information.

Requirement 4.9.a requires an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards. In accordance with Requirement 4.9.b.iii and the standard Terms of Reference for the Independent Administrator agreed by the EITI Board, the MSG and Independent Administrator must ensure that the future report include an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards.

Table 4- Summary initial assessment table: Revenue collection

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Comprehensiveness (#4.1)	The 2016 EITI Report documents the MSG's approach to materiality including the options considered, the limitations faced due to constitutional tax confidentiality provisions, thresholds and the rationale for the agreed definitions. Material revenue streams are clearly identified, alongside the government entities collecting them, and include all revenues listed in Requirement 4.1.b. were considered. However, the lack of disclosure of total government revenues received from each of the benefit streams is problematic and the documentation of the exclusion of three revenues streams is insufficient	Meaningful progress
In-kind revenues (#4.2)	The 2016 EITI Report confirms that revenues collected in kind was material and disclosed the volumes sold and revenue received partially. However, the information is not disaggregated by individual buying company. There is not additional information on the type of product. There was no reconciliation with the buying companies, although this is only encouraged. The 2016 Report and the Supplementary Report do not provide a clear picture on the share of production received by NGC from other operators.	Meaningful progress
Barter and infrastructure transactions (#4.3)	The International Secretariat's initial assessment is that this requirement is not applicable in Trinidad and Tobago.	Not applicable
Transport revenues (#4.4)	Revenues from transportation of oil and gas were disclosed in aggregate in two parts: NGC's transportation revenues in the 2016 Report and Petrotrin's transportation revenues in the Supplementary Report. Some	Meaningful progress

	<p>information was provided on the arrangements but no detailed information such as tariffs, individual companies paying for this service, volumes transported. These payments were not reconciled. Although there is no indication that the MSGSC discussed the materiality of these transportation revenues, they represent about 3% of total revenues collected by the government. It is recommended that future reports include a clear indication of whether transportation revenues were considered material.</p>	
<p>Transactions between SOEs and government (#4.5)</p>	<p>Payments from SOEs to the government are disclosed and reconciled. Lack of comprehensive information about in-kind payments to SOEs is reflected in the assessment of Requirement 4.2.</p>	<p>Satisfactory progress</p>
<p>Subnational direct payments (#4.6)</p>	<p>The EITI Report and Supplementary Report details the legal provisions that norms the payments made by extractive companies in Trinidad and Tobago. None of them include payments to regional corporations.</p>	<p>Not applicable</p>
<p>Level of disaggregation (#4.7)</p>	<p>TTEITI has reported at project level for the fiscal year 2016 ahead of the required by the Standard. In accordance with Requirement 4.7, the data is disaggregated by individual company (i.e. project), revenue stream and government entity for all revenue streams.</p>	<p>Satisfactory progress (Beyond)</p>
<p>Data timeliness (#4.8)</p>	<p>In accordance with Requirement 4.8, Trinidad and Tobago has published EITI Reports on an annual basis and the data has not been older than the second to the last complete accounting period. There is evidence the MSGSC approved the reporting period of EITI Reports. Trinidad and Tobago is strongly encouraged to publish timelier EITI Reports. Although reports have been published within the allowed two years period permitted in the EITI Standard, many stakeholders signalled that timelier EITI data could be</p>	<p>Satisfactory progress</p>

	more useful.	
Data quality (#4.9)	<p>The lack of assurances to the data provided by the government agencies such as the BIR and MEEI is problematic. The payments and revenues paid to and collected by the Board of Inland Revenue have not been subject to credible audits to international auditing standards. Also, the lack of completion of a significant number of revenue audits by the Ministry of Energy called into question the reliability of this agency's figures. Secondly, a significant number of companies did not comply with the agreed assurance for companies' figures. While the IA described these problems, it did not provide a clear assessment of whether the payments and revenues were subject to credible, independent audit, applying auditing standards. The reconciliation of payments and revenues has been undertaken by a credible Independent Administrator, appointed by the MSG, and applying international auditing standards. The IA and the MSG agreed ToRs for the production of the 2016 EITI Report consistent with the standard ToRs agreed by the EITI Board and applied these ToRs and procedures in practice. The final report provides a description from the IA on the compliance with the agreed procedures, including an informative summary of the work performed by the IA and the limitations of the assessment provided. However, the IA did not provide a clear opinion on the reliability of the reconciled financial data. The report indicates a coverage of the reconciliation exercise.</p>	Meaningful progress
<p>Corrective actions</p> <ul style="list-style-type: none"> In accordance to Requirement 4.1.d, TTEITI is required to include in future reports aggregate information about the amount of total government revenues received from each of the 		

benefits streams agreed in the scope. In accordance with **Requirement 4.1.a**, TTEITI is required to document the omission of revenues streams, ensuring that the comprehensiveness of the EITI Report is not affected. This includes that the MSGSC should consider the size of the revenue streams relative to total revenues.

- In accordance with **Requirement 4.2**, TTEITI is required to disclose the volumes and revenues received from the sale of the state's participation in the sector. The published data must be disaggregated by individual buying company.
- In accordance with **Requirement 4.4**, if they are considered material future reporting should include all the information needed such as tariffs, individual companies paying for this service, volumes transported and if practicable reconciling such payments.
- In accordance with **Requirement 4.9.b.iii** and the standard Terms of Reference for the Independent Administrator agreed by the EITI Board, the MSG and Independent Administrator must ensure that the future report include an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards.

Strategic recommendations

- To strengthen EITI implementation of **Requirement 4.8** and TTEITI's contribution to public debate, TTEITI is recommended to undertake efforts to systematically disclose information required by the EITI in a timelier manner.

5. Revenue management and distribution

5.1 Overview

This section provides details on the implementation of the EITI requirements related to revenue management and distribution.

5.2 Assessment

Distribution of revenues (#5.1)

Documentation of progress

The 2016 EITI Report describes how extractive revenues are distributed. This includes:

- National budget
- Heritage and Stabilization Fund (HSF)

Chapter 8 Section 112 (1) to (4) of the Constitution of the Republic of Trinidad and Tobago states that *“All revenues or other moneys raised or received by Trinidad and Tobago,... shall... be paid into and form one Consolidated Fund.”* Once moneys enter the Consolidated Fund, there is no distinction between and among the revenue sources (i.e. extractive vs non-extractive revenues).

It provides an explanation of the revenue distribution in 2016 EITI Report (p.71) including confirmation that revenues are destined to the national budget (Appropriation bill). Once in the national treasury (Consolidated Fund) revenues are allocated to different budget programmes, there is no mechanism to trace extractive revenue utilization. There is no mechanism to trace extractive revenue utilization. In general, most of revenues are assigned through the appropriation bill to ministries and statutory agencies (see p.74).

The report also explains that some petroleum revenues are deposited in the Heritage and stabilization fund (p.73). This follows a formula that is contingent to surpluses. The report provides a link to the governing rules for this fund. The report shows that in 2016 no revenues were deposited in this fund. The report notes that the Fund was audited in 2016 by the AGD.

The report does not reference national or international revenue classification systems such as the IMF's GFS. The Supplementary Report noted that the MSGSC has not discussed referencing the National Revenue Classification System when reporting contextual data as outlined in Section 3 of the 2016 Report. Nevertheless, Trinidad and Tobago uses the International Standard Industrial Classification to classify economic activity and national accounting data. In relation to the country's use of IMF classification systems, Trinidad and T is a member of the IMF and each member country follows general data dissemination standards from IMF. However, this classification system is not reflected in the EITI Reports.

Stakeholder views

CSOs consulted called for transparency on expenditures in addition to transparency on extractives revenues, highlighting the distinction between the two.

Initial assessment

It is the International Secretariat assessment that Trinidad and Tobago has made satisfactory progress in meeting this requirement. The 2016 Report included a description of the distribution of revenues from extractive industries including those recorded in the national budget and in the Heritage and Stabilization Fund.

Sub-national transfers (#5.2)

Documentation of progress

The 2016 Report includes a brief description of fiscal decentralization (p.72). The Supplementary Report explained that there are not subnational transfers in Trinidad and Tobago (p.21-22). The report exhaustively lists all agencies responsible for collecting revenues. Section 3.8.1.1 (p.72) of the 2016 EITI Report notes that in the case of mining royalties the MEEI's (regional) (District offices located in the regions) can collect revenues on behalf of the Ministry. However, this locally collected revenues are accounted at the national level and there are no statutory transfers to the local governments.

In addition, the Municipal Corporation Act 25:04 does not provide for any transfer of extractive revenues between the Central Government and the local councils. Chapter 113 (2) of the constitution regulate the allocations from the Consolidated Fund to local governments.

Stakeholder views

Government Representatives confirmed that there were not statutory subnational transfers of extractive industries from the treasury to municipalities.

Initial assessment

The International Secretariat's initial assessment is that this requirement is not applicable to Trinidad and Tobago. The 2016 Report (Supplementary Report) stated that the Constitution and the Municipal Corporation Act do not provide for any transfer of extractive revenues to local governments.

Additional information on revenue management and expenditures (#5.3)

Documentation of progress

The 2016 Report includes a description of the Heritage and Stabilization Fund (discussed in *Requirement*

5.1). The report includes a brief reference to the national budget and the audited mechanisms applicable to the budget (p. 73). It provides a link to the Auditor General website for the auditing mechanisms.

It includes a link to estimates of revenues for 2018 and brief reference to revenue sustainability (p.72).

Stakeholder views

Stakeholders did not express any particular comment on the 2016 EITI Report's coverage of the budget-making and auditing practices. Some civil society and industry representatives considered that additional information on the use of extractives revenues – expenditures – would be of interest.

Initial assessment

Reporting on revenue management and expenditures is encouraged but not required by the EITI Standard and progress with this requirement will not have any implications for a country's EITI status. It is commendable that the EITI Report discusses budgeting and auditing processes, as well as revenue projections.

Table 5 - Summary initial assessment table: Revenue management and distribution

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Distribution of revenues (#5.1)	The 2016 Report included a description of the distribution of revenues from extractive industries including those recorded in the national budget and in the Heritage and Stabilization Fund.	Satisfactory progress
Sub-national transfers (#5.2)	The 2016 Report (Supplementary Report) stated that the Constitution and the Municipal Corporation Act do not provide for any transfer of extractive revenues to local governments	Not applicable
Information on revenue management and expenditures (#5.3)	Reporting on revenue management and expenditures is encouraged but not required by the EITI Standard and progress with this requirement will not have any implications for a country's EITI status. It is commendable that the EITI Report discusses budgeting and auditing processes, as well as revenue projections.	

6. Social and economic spending

6.1 Overview

This section provides details on the implementation of the EITI requirements related to social and economic spending (SOE quasi-fiscal expenditures, social expenditures and contribution of the extractive sector to the economy).

6.2 Assessment

Social expenditures (#6.1)

Documentation of progress

The 2016 EITI Report includes a description of social contributions (p.78). The 2016 Report confirmed that there are not social payments mandated by law or the contracts between the government and the respective company.

The MSGSC agreed to ask companies to voluntarily disclose social expenditures and infrastructure provisions. Section 4.8.4 (p. 98) of the 2016 EITI Report included such disclosures. Nine companies disclosed their social payments. These nine companies disclosed the total for 2016 and no recipient details or type of social programme were disclosed. Section 3.10 (p.78) included links to disclosure of social investments by SOEs NCG and Petrotrin.

Stakeholder views

The IA confirmed that there were not mandatory social payments in the year under review either by law or by the contracts, including PSCs. Stakeholders did not raise any concern about the reporting of voluntary social contributions.

Initial assessment

There are no mandatory social expenditures in Trinidad and Tobago. Therefore, it is the International Secretariat's initial assessment is that requirement 6.a is not applicable in Trinidad and Tobago. Some companies made voluntary social contributions in 2016. The 2016 EITI Report includes voluntary social expenditures for nine companies including the two SOEs NGC and Petrotrin in the hydrocarbon sector.

SOE quasi fiscal expenditures (#6.2)

Documentation of progress

The 2016 Report describes the Petroleum fuel subsidy (p.76) This mechanism allows the SOE Petrotrin to sell fuel below market prices as part of its downstream commercial activities. This subsidy is paid by the government through two sources: budgetary own resources (i.e. consolidated fund) and the Petroleum

levy paid by the companies. Therefore, the SOE does not bear any financial burden in the provision of this subsidy. The report provides a figure (p.76) for the size of the subsidy as in 2013 but is not clear the exact amount of the 2016 government transfers for this concept. The report says *“In September 2016 (end of Fiscal year 2016, the government was able to clear off all of the outstanding Government subsidy liabilities as at the end of August 2016, because of low energy prices and the increases in the price of gas since 2015. As at the end of February 2018, the Government’s subsidy liability was TT\$ 184.043.536”*. The International Secretariat checked the national budget’s revenues estimates¹⁴⁶ but could not find how payments to the SOE are recorded

The social expenditures and infrastructure provisions by SOE NGC and Petrotrin are disclosed in the 2016 EITI Report (p.98) and were discussed in Requirement 6.1. There is only one company (NGC) disclosing infrastructure provisions in 2016 for TT\$2.5 m (USD 380.000). All in all, it can be concluded that the SOEs in Trinidad and Tobago do not engage in quasi-fiscal activities¹⁴⁷.

Stakeholder views

The Independent Administrator and the authorities in the MEEI confirmed that Petrotrin do not absorb any cost of the fuel subsidy. There were no concerns voiced by any stakeholder on SOE’s expenditures that could be considered quasi fiscal.

Initial assessment

The International Secretariat’s initial assessment is that this requirement was not applicable to Trinidad and Tobago in the period under review (2016). The 2016 EITI Report demonstrates that SOE does not undertake any quasi-fiscal expenditures.

Contribution of the extractive sector to the economy (#6.3)

Documentation of progress

The 2016 EITI Report provides a summary of the sector’s contribution to the economy (p.79). The report also provides, in absolute and relative terms, the size of the extractive sector (oil and gas, mining) measured in terms of total GDP, the total government revenues, exports, and employment. Production of oil and gas disaggregated by company and blocks was also disclose in the EITI Report. There were no estimates of the informal sector.

Stakeholder views

A CSO representative commented that the Central Bank uses EITI information to implement macroeconomic forecasts on Trinidad and Tobago’s economy.

Stakeholders noted that EITI figures are regularly used by authorities, including Parliament, for debates

¹⁴⁶ See <https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf> and <https://www.finance.gov.tt/wp-content/uploads/2018/10/Numbered-Draft-Estimates-of-Revenue-2019.pdf>

¹⁴⁷ The 2013 NRG I Resource Governance Index confirmed this conclusion. See https://resourcegovernance.org/sites/default/files/country_pdfs/trinidad_and_tobagoRGI2013.pdf

and discussion on extractive sector issues.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress. The 2016 EITI Report includes all the information required on the contribution of the extractive sector to the economy.

Table 6- Summary initial assessment table: Social and economic spending

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Social expenditures (#6.1)	Some companies made voluntary social contributions in 2016. The 2016 EITI Report includes voluntary social expenditures for nine companies including the two SOEs NGC and Petrotrin in the hydrocarbon sector.	Not applicable
SOE quasi fiscal expenditures (#6.2)	The 2016 EITI Report demonstrates that SOE does not undertake any quasi-fiscal expenditures.	Not applicable
Contribution of the extractive sector to the economy (#6.3)	The 2016 EITI Report includes all the information required on the contribution of the extractive sector to the economy.	Satisfactory progress

Part III – Outcomes and Impact

7. Outcomes and Impact

7.1 Overview

This section assesses implementation of the EITI Requirements related to the outcomes and impact of the EITI process.

7.2 Assessment

Public debate (#7.1)

Documentation of progress

Comprehensibility: Trinidad and Tobago has published five EITI Reports covering all fiscal years since 2011. The reports are all available online with printed versions for both the full and summary reports. The reports are comprehensible, written in clear and accessible style including excellent use of infographics. They are available in English, the official language of the country¹⁴⁸. In addition, the 2016 EITI Report include a separate brief highlighting the main findings from the report¹⁴⁹. All summary data templates are accessible online¹⁵⁰. The website includes a data portal and visualization of some data¹⁵¹.

Promotion: TTEITI Reports have been extensively disseminated online and in public events. The reports are tailored to local audiences and usually use innovative taglines to convey key messages. For example, for the 2016 the EITI Report is ‘Champagne History, Mauby Reality’, a reference to a cheap local drink.

The reports are usually launched in high profile public events. In some years, for example in the launch of the 2013 EITI Report on 2 October 2015, the TTEITI has placed great emphasis on the engagement of youth through its TTEITI Youth Arm and subsequently in skits and activities in secondary schools across the country. A local theatre group had been engaged to fulfil this project. Reports have been the subject of debates at the national university, the University of the West Indies (UWI)¹⁵². The TTEITI has gone beyond national borders in raising awareness on the EITI. UWI’s Trade and Economic Development Unit (TEDU) collaborated with the TTEITI MSGSC and Secretariat to host capacity-building workshops locally and in Jamaica, Suriname and Guyana for government, extractive companies and civil society stakeholders. On 16 March 2018, TTEITI Steering Committee and UWI signed a second MOU for capacity

¹⁴⁸ TTEITI Summary Reports: <http://www.tteiti.org.tt/explore-data/reports/>

¹⁴⁹ TTEITI EITI Report 2016: Brief on main findings. See: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016-Brief.pdf>

¹⁵⁰ TTEITI Summary Data Templates: <http://www.tteiti.org.tt/explore-data/open-data/summary-data-by-year/>

¹⁵¹ TTEITI Open Data portal: <http://www.tteiti.org.tt/explore-data/open-data/>

¹⁵² See <http://www.tteiti.org.tt/news-and-events/articles/>

building projects for EITI stakeholders locally and regionally¹⁵³.

TTEITI's efforts have been recognized nationally and the Steering Committee Chair received the Trinidad and Tobago Oil & Gas Institutional Initiative of the Year Award in 2015 for the work of the EITI¹⁵⁴. The TTEITI's Facebook page¹⁵⁵ includes more than 100 postings made in 2018, a 25% approximately of which refer to the publication of infographics related to the latest EITI Report. The dates on the postings suggest that postings on social media are done with regularity.

Contribution to public debate: Articles extracting specific information from the latest EITI Report are available on the TTEITI website¹⁵⁶. More recently, articles in the press use EITI findings and TTEITI data is usually quoted. For example, on June and August 2018, Melanie Richards, an EITI industry representative, wrote "TTEITI: From reporting to reform"¹⁵⁷ and "Social expenditures in times of declining revenue"¹⁵⁸ in Energy now. Sherwin Long, TTEITI National Coordinator, also wrote "Trinidad and Tobago EITI Report 2016 at a glance"¹⁵⁹ in the same journal. In September 2018, BG included an editorial called "WANTED: Greater transparency" which recognized the issue of contract transparency as one that has been raised by the EITI pointing out how contractual secrecy has impacted the country in determining revenue from LNG trading¹⁶⁰. The Budget 2018/2019 published in Saturday Express "A nation in crisis" also made interesting references to EITI disclosure information on Petrotrin¹⁶¹. OWTU, an EITI civil society representative, also wrote "The case for Keeping Petrotrin" in Daily Express using EITI information¹⁶².

TTEITI has promoted and participated in a number of events to reach out to wider audiences and discuss topics of relevance to the extractive sector and the country. For example, it has organised debate on the social security crisis¹⁶³, participatory budgeting¹⁶⁴, revenue authority¹⁶⁵ and the property tax¹⁶⁶.

EITI's stakeholders appeared on TV & radio stations to promote the EITI. Non-TTEITI stakeholders and TTEITI MSG and the TTEITI Secretariat also have important participation in the media (See Annex E)

TTEITI conducted two surveys¹⁶⁷ to determine the level of awareness and public debate of environmental

¹⁵³ <http://www.tteiti.org.tt/press-release-eiti-uwi-renew-collaboration/>

¹⁵⁴ News article on the award of the Institutional Initiative of the Year prize to the EITI:

http://cc.bingj.com/cache.aspx?q=Oil+%26+Gas+Year+Trinidad+and+Tobago+2015+Institutional+Initiative+of+the+Year+Award+TTEITI&d=4636260088548596&mkt=nb-NO&setlang=nb-NO&w=-weVd0xcUTk8U-dg200yoHblxV_Ga0Vu

¹⁵⁵ LinkedIn (2018) TTEITI', accessed on <https://www.linkedin.com/in/tteiti/detail/recent-activity/> in September 2018.

¹⁵⁶ TTEITI News and Articles: <http://www.tteiti.org.tt/news-and-events/articles/>

¹⁵⁷ Energynow. A publication of the Energy Chamber of Trinidad and Tobago. August 2018. Shared with the International Secretariat and available per request. p.12

¹⁵⁸ Energynow. A publication of the Energy Chamber of Trinidad and Tobago. June 2018. Shared with the International Secretariat and available per request. p.13

¹⁵⁹ Energynow. A publication of the Energy Chamber of Trinidad and Tobago. August 2018. Shared with the International Secretariat and available per request. P.14

¹⁶⁰ Coverstory BG. September 2018. Shared with the International Secretariat and available per request. P.5

¹⁶¹ Saturday Express. October 2018. Shared with the International Secretariat and available per request. P.30

¹⁶² Daily Express. September 2018. Shared with the International Secretariat and available per request. P.16.

¹⁶³ <http://www.tteiti.org.tt/media-and-events/upcoming-events/>

¹⁶⁴ <http://www.tteiti.org.tt/wp-content/uploads/Participatory-Budgeting.pdf>

¹⁶⁵ <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Template-Trinidad-and-Tobago-Revenue-Authority-21June2018.pdf>

¹⁶⁶ <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Template-Property-Tax-22June2018.pdf>

¹⁶⁷ See Meeting Minute No.90 at 22 February 2018.

and extractive industries issues among affected communities between 2013 and 2016.

In 2016, TTEITI engaged with the Point Lisas Energy Association (main area of midstream activities in the island including the largest petrochemical complex) to analyse the participation of midstream and downstream energy companies encouraging their members to engage in EITI reporting. In addition, in February 2017 TTEITI discussed with Petrotrin's lease-out and farm-out Operators (LOFOs) their further engagement in the initiative¹⁶⁸.

Open data policy: At its Meeting No.75¹⁶⁹, TTEITI approved an open data policy in November 2016¹⁷⁰, modelled on the EITI's open data policy. The policy includes a clear statement on the free access, release, reproduce and re-use of EITI data. It highlights that the open data portal is licensed under the Creative Commons Attribution 4.0 International terms. The policy is available on TTEITI's website¹⁷¹. Some information can be downloaded¹⁷² but most of the information is available on the website in pdf format¹⁷³. The MSGSC confirmed there are plans to replace the hardcopy version of the contextual section of its Reports with an online version that provides the latest data, better graphics and provide links to data sources.

Stakeholder views

There was strong consensus on acknowledging and praising TTEITI communication activities. It was noted that the quality of information, the efforts made to reach out to audiences like the youth and students and the use of social media.

Stakeholders including government officials and parliamentarians commented that the EITI is a frequently cited source of data in public debates. It was noted that in the recent parliamentary debates on the Petrotrin reforms the EITI figures are usually used by government and opposition alike. A parliamentarian strongly supported the EITI implementation in Trinidad and Tobago highlighting the usefulness of the information communicated through the EITI process.

In response to EITI Reports' findings related to the state of mining sector, government officials confirmed efforts on tackling illegal mining through frequent discussions with Ministry of National Security official. They also confirmed the existence of a draft bill on illegal mining currently in progress within the Congress.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress in meeting this requirement. In the International Secretariat's view, TTEITI has made efforts to go beyond the minimum requirement. TTEITI has used innovative and smart communication tools and more importantly has impacted public debates from Parliament, to media, academic for a, youth

¹⁶⁸ Idem.

¹⁶⁹ See: <https://drive.google.com/drive/folders/1XGj4BJRVsavn2J7hgZsn5yGj47URTptQ>

¹⁷⁰ TTEITI Open Data Policy. See: <http://www.tteiti.org.tt/wp-content/uploads/Note-on-TTEITI-Open-Data-Policy.pdf>

¹⁷¹ <http://www.tteiti.org.tt/wp-content/uploads/Note-on-TTEITI-Open-Data-Policy.pdf>

¹⁷² <http://www.tteiti.org.tt/explore-data/open-data/>

¹⁷³ See for example: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-A-1.pdf> and <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Combined-appendices-2016-FINAL-Part-A-1.pdf>

organizations and affected communities. The TTEITI Reports are comprehensible, actively and widely promoted through varied channels (including print, active outreach and pioneering digital means), publicly accessible and have tangibly contributed to public debate on the extractive industries in Trinidad and Tobago. Trinidad and Tobago has an EITI Open Data policy that is in line with international data standards including some tools for downloading data.

Data Accessibility (#7.2)

Documentation of progress

Summary reports: Full and summary versions of the 2016 Report are available online in pdf format¹⁷⁴. TTEITI also publishes summary data in line with the summary data template compiles by the EITI globally¹⁷⁵. They have published other data from the participating companies¹⁷⁶.

Online disclosure: The 2016 EITI Report is published online. The MSGSC has created a data portal where data on revenue and production are displayed in tables and charts¹⁷⁷. The charts are interactive and allow company-level disaggregation. The website also allows users to zoom in individual companies and download their payments, disaggregated by revenue stream. The BIR cannot disclose individual company tax information due to tax payer confidentiality. This is the main barrier to automated online disclosure of extractive revenues and payments by governments and company on continuous basis. The 2018-2019 workplan outlines activities to overcome this burden. There have been discussions to develop an e-Reporting system which looked to provide an automated solution for the reporting and reconciliation of revenues reported from companies. Other possibility that has been considered is to embed company reporting within the proposed MEEI reporting systems. However, due to current budget constraints these proposals are on hold.

Stakeholder views

Stakeholders consulted did not expressed any concern about the current open data policy or way data is made available. There was also ample consensus on an aspiration to mainstream data disclosures in the future when resources were available.

Initial assessment

Requirement 7.2 encourages the MSGs to make EITI reports accessible to public in open data formats. Such efforts are encouraged but not required and are not assessed in determining compliance with the EITI Standard. TTEITI has published brief summary reports. TEITI has published information through a data portal and other features for downloading data. To strengthen EITI implementation and to improve the cost efficiency of future reports, Trinidad and Tobago is encouraged to make progress with the plans for automated reporting and ensuring that government agencies could disclose systematically the information required in the EITI Standard.

¹⁷⁴ TTEITI 2016 EITI Report: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>

¹⁷⁵ See <http://www.tteiti.org.tt/explore-data/open-data/summary-data-by-year/>

¹⁷⁶ <http://www.tteiti.org.tt/explore-data/open-data/>

¹⁷⁷ TTEITI open data portal: <http://www.tteiti.org.tt/explore-data/open-data/>

Lessons Learned and follow-up on recommendations (#7.3)

Documentation of progress

Discrepancies: The Independent Administrator have consistently been able to address the causes of discrepancies in TTEITI reporting. Discrepancies have been insignificant and mainly explained by exchange rate and timely differences. Other discrepancies resulted from the lack of government reporting of revenues from a company that did disclose their payments (*See Requirement 4.1*).

Follow-up on recommendations: There is ample evidence from MSGSC meeting minutes¹⁷⁸ of the MSG's input to the drafting of the EITI Report, including its recommendations. In the 2016 EITI Report, the Independent Administrator notes that 'the Steering Committee has established a process to review recommendations in the EITI reports and to take action where considered necessary'¹⁷⁹.

The TTEITI Reports including the 2016 Report include a list of recommendations and review of past recommendations. These have mainly related to the need to improve government systems of licensing, monitoring and control of extractive operations, access to BIR data for the supreme auditing authorities, the need to have audited accounts of mining SOEs, the need to improve mining licensing and monitoring mining activities and lifting confidentiality restrictions. There are also recommendations to expedite reporting.

The 2016 EITI Report notes some recommendations which have been successfully followed up by the relevant stakeholders. These are more internal. However, the wealth of recommendations need to be addressed by the government and other authorities. The 2016 Report notes that these recommendations have been repeated in previous reports. The annual progress reports also include commentary on these recommendations¹⁸⁰.

Reforms: Senior government officials have repeatedly highlighted the value of EITI reporting as annual diagnostics of extractives governance, a means of identifying weaknesses in government systems and recommending reforms. The Minister of Energy Hon. Senator Franklin Khan stated at the launch of the 2016 EITI Report that 'The EITI can be used as a guide by the administrators and regulators for the improvement of administrative systems in the administration of their portfolios'¹⁸¹. The MSGSC have led efforts to follow up with individual government agencies, through official ministerial-level meetings and more operational working groups. There is ample evidence of bilateral follow-up with the Auditor General

¹⁷⁸ See: <https://drive.google.com/drive/folders/1SUE9aDHanusD-Wdv5omlz1NVOazu0ckl>

¹⁷⁹ See section 8 TTEITI 2016 EITI Report: <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-Report-2016.pdf>

¹⁸⁰ TTEITI 2017 APR: <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

¹⁸¹ Speech by Minister of Energy and Energy Industries at the launch of the 2016 EITI Report: <http://www.energy.gov.tt/wp-content/uploads/2018/05/Hon-Minister-Franklin-Khan-Speech-at-TTEITI-Fifth-Report-Launch.pdf>

amongst other government agencies¹⁸².

Stakeholder views

The MSGSC acknowledged that discrepancies from reporting have been dealt satisfactory by the Independent Administrator and that were not of a particular concern given its insignificance.

On the reforms needed to address the bulk of recommendations made by the TTEITI in the past years including in the 2016 Report most stakeholders noted the limitations of the MSGSC to ensure that the recommendations are acted upon.

Government officials and other authorities consulted acknowledged the contributions of the TTEITI in identifying, analysing and proposing actions needed to improve monitoring and governance of extractive activities. However, they also acknowledged that solutions are still pending. They stated that under the current budgetary crisis it has been difficult to find resources for the changes needed to improve the government capacity in a number of areas. They also said that some of the reforms have started to be implemented but that they will take time to bear fruits. Other reforms required changes in legislation. These legislative reforms are undergoing, and it is expected that the necessary changes will be introduced in areas such as the capacity of supreme audit authorities to have access to all required official data.

MEEI government officials highlight how the EITI has been useful in terms of improving the quality of the accounting and record keeping in government systems. They mentioned how “*somebody in the neck to keep you in check is always welcome*”.

Following-up recommendations: CSOs consulted acknowledged the MSGSC efforts to discuss with and alert authorities on the recommendations identified in EITI Reports and shared in the last years. Many suggested that these efforts by the TTEITI (MSGSC, Secretariat) have been adequate and the lack of solutions for issues such government monitoring capacity and access to government data by supreme auditing authorities escaped the remits of the EITI in Trinidad and Tobago.

Initial assessment

The International Secretariat’s initial assessment is that Trinidad and Tobago has made satisfactory progress in meeting this requirement.

EITI Trinidad and Tobago has consistently addressed the discrepancies from their reconciliation exercises and resolved them. Improvements in EITI implementation such as preparations for data collection have made reporting more efficient. The reports have included a wealth of recommendations for the government and other authorities to improve systems and capacity needed to monitor and ensure good governance. Reforms needed to address these recommendations have been very limited. However, it is the opinion of the International Secretariat that the MSGSC has been proactive and diligent in raising their

¹⁸² Letter sent to the Auditor General related to recommendation to improve audit procedures and practices by the AGD, available here: <https://shared.eiti.org/Shared%20Documents/Countries/Trinidad%20and%20Tobago/1%20Implementation/3%20Validation/Validation%20201-8/Documentation%20from%20National%20Secretariat/BDO%20-%20Independent%20Administrator/Invitation%20to%20Auditor%20General.pdf?Web=1>, (available upon request to the International Secretariat)

concerns and sharing the recommendations identified through the EITI process and that this is in line with this requirement. To strengthen implementation of Requirement 7.3 and to increase the impact of EITI implementation on the good governance of extractive industries, the government of Trinidad and Tobago is encouraged to implement the necessary reforms to address the gaps in government systems identified in TTEITI Reports.

Outcomes and impact of implementation (#7.4)

Documentation of progress

The MSGSC has regularly reviewed the outcomes and impact of the EITI in Trinidad and Tobago. TTEITI has consistently reviewed impact as part of the MSGSC discussions, evaluation of events and outreach activities and the annual production of the APRs. In 2017 the MSGSC used its annual progress reports to take stock on implementation especially as part of the preparations for Validation¹⁸³. In addition to the activities catered to discussing and analysing the findings of the EITI Reports documented in requirement 7.1, the national secretariat collects feedback from stakeholders as part of regular evaluation after the different events organised by the secretariat¹⁸⁴. The MSGSC had discussions in the preparations of the annual progress report¹⁸⁵. The 2017 APR report was published on the TTEITI website on 31st June 2018, having been approved by the MSGSC on 21st June 2018¹⁸⁶

The 2017 APR included:

- A summary of the efforts made to ensure EITI implementation has meaningful impact and the difficulties encountered in the process¹⁸⁷.
- Summary of EITI activities in 2017¹⁸⁸.
- Assessment of compliance with EITI requirements.¹⁸⁹
- Progress made in addressing recommendations from previous EITI Reports¹⁹⁰
- Assessment of progress in achieving the objectives set out in the work plan, including strengths and weaknesses identified in the implementation process.¹⁹¹
- Assessment of progress in delivering the beneficial ownership roadmap¹⁹².
- Cost of implementation and attendance of multi-stakeholders group meeting¹⁹³

¹⁸³ <http://www.tteiti.org.tt/explore-data/reports/>

¹⁸⁴ See <http://www.tteiti.org.tt/wp-content/uploads/Draft-Sangre-Grande-Evaluation-Report-II.pdf> and <http://www.tteiti.org.tt/wp-content/uploads/TTEITI-TT-Chamber-Evaluation-report.pdf>

¹⁸⁵ See minutes 92 and 93 of MSG meetings available in https://drive.google.com/drive/folders/11A2o7l_H3F_NJT8JWLheAu50Pj8EMDAO.

¹⁸⁶ <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

¹⁸⁷ See executive summary and general assessment of performance, pp.3-5 of the report.

¹⁸⁸ See p.6 of the report.

¹⁸⁹ See section 4, pp-8-11 of the report.

¹⁹⁰ See section 5 p.12 and Appendix 1 pp. 18-20 of the report.

¹⁹¹ See section 6 pp.12-14 of the report

¹⁹² See section 4.3. pp.9-11

¹⁹³ See section 7 p.15 and Appendix 5 p.26 of the report

Summary of consultations with wider stakeholders to produce the annual progress report¹⁹⁴.

The APR reflected the MSGSC decision to develop a framework to measure the impact of the TTEITI engagement strategy. Similarly, the TTEITI website include evaluation of the impact of dissemination and outreach activities. This include surveys conducted to gauge the communities' perception of the extractive industries¹⁹⁵. The APR is comprehensive and reflect the MSGSC and other stakeholders review of the outcomes and impact of EITI implementation.

Stakeholder views

The MSGSC submitted a self-assessment note where they elaborate on how the multi-stakeholder group has discussed the impact of their activities, the TTEITI Reports, their efforts to reach out to authorities to advocate for necessary reforms and TTEITI's contribution to public debate¹⁹⁶.

Some civil society representatives expressed its strong support for amendments to the EITI 2016 Standard to generate "real" impact of the EITI in Trinidad and Tobago.

Some commented that it was clear that several revenue leakages from the extractive sectors were identified by the Independent Administrator. The current low oil-price environment and economic situation provides justification for the TTEITI to collaborate with the government to achieve its national policy objective of optimizing extractive revenues.

Initial assessment

The International Secretariat's initial assessment is that Trinidad and Tobago has made satisfactory progress in meeting this requirement. The MSG has reviewed and discussed the outcomes and impact of the EITI implementation, including through annual progress reports in accordance with Requirement 7.4. In preparing the annual progress report (and work plan), the MSG has extensive discussions on achievements, implementation gaps and improvements, and future challenges. To strengthen implementation of Requirement 7.4 TTEITI is encouraged to regularly discuss, document and assess the impact of EITI implementation in achieving the set goals.

¹⁹⁴ See section 8. p.16 of the report

¹⁹⁵ See <http://www.tteiti.org.tt/public-engagement/>

¹⁹⁶ This self-assessment is not publicly available but could be accessed upon request to the International Secretariat

Table 7 - Summary initial assessment table: Outcomes and impact

EITI provisions	Summary of main findings	International Secretariat's initial assessment of progress with the EITI provisions
Public debate (#7.1)	TTEITI has used innovative and smart communication tools and more importantly has impacted public debates from Parliament, to media, academic for a, youth organizations and affected communities. The TTEITI Reports are comprehensible, actively and widely promoted through varied channels (including print, active outreach and pioneering digital means), publicly accessible and have tangibly contributed to public debate on the extractive industries in Trinidad and Tobago. Trinidad and Tobago has an EITI Open Data policy that is in line with international data standards including some tools for downloading data.	Satisfactory Progress (Beyond)
Data accessibility (#7.2)	Requirement 7.2 encourages the MSGs to make EITI reports accessible to public in open data formats. Such efforts are encouraged but not required and are not assessed in determining compliance with the EITI Standard. TTEITI has published brief summary reports. TEITI has published information through a data portal and other features for downloading data.	
Lessons learned and follow up on recommendations (7.3)	EITI Trinidad and Tobago has consistently addressed the discrepancies from their reconciliation exercises and resolved them. Improvements in EITI implementation such as preparations for data collection have made reporting more efficient. The reports have included a wealth of recommendations for the government and other authorities to improve systems and capacity needed to monitor and ensure good governance. Reforms needed to address these recommendations have been very limited. However, it is the opinion of the International Secretariat that the MSGSC has been proactive and diligent in raising their concerns and sharing the recommendations identified through the EITI process and that this is in line with this requirement.	Satisfactory Progress

Outcomes and impact of implementation (#7.4)	The MSG has reviewed and discussed the outcomes and impact of the EITI implementation, including through annual progress reports in accordance with Requirement 7.4. In preparing the annual progress report (and work plan), the MSG has extensive discussions on achievements, implementation gaps and improvements, and future challenges.	Satisfactory Progress
<p>Strategic recommendations</p> <ul style="list-style-type: none"> • To strengthen EITI implementation of Requirement 7.2 and to improve the cost efficiency of future reports, Trinidad and Tobago is encouraged to make progress with the plans for automated reporting and ensuring that government agencies could disclose systematically the information required in the EITI Standard. • To strengthen implementation of Requirement 7.3 and to increase the impact of EITI implementation on the good governance of extractive industries, the government of Trinidad and Tobago is encouraged to implement the necessary reforms to address the gaps in government systems identified in TTEITI Reports. • To strengthen implementation of Requirement 7.4, TTEITI is encouraged to regularly discuss, document and assess the impact of EITI implementation in achieving the set goals. 		

8. Impact analysis (not to be considered in assessing compliance with the EITI provisions)

(not to be considered in assessing compliance with the EITI provisions)

Impact

Trinidad and Tobago's main objectives for its EITI implementation have been to show the industry contribution, generating debate on how extractive resources have been managed and strengthening institutional frameworks and government systems including information quality assurances. The main goal being to optimize the revenue take from the exploitation of hydrocarbons and minerals.

For the last five years Trinidad and Tobago has brought a wealth of information on payments and revenues from the oil, gas and mining industry and useful information to strengthen transparency along the value chain.

Consulted stakeholders praised TTEITI efforts in ensuring useful information from a good number of government and industry sources is available in one place, in a more comprehensive and user-friendly fashion.

TTEITI reports have been communicated, contextualized and made it socially relevant through active and clever communication and outreach. TTEITI has not only disseminated EITI Reports but contributed to national debate on issues like the social security crisis, revenue allocation, revenue authority's reform and general taxation in the country. This has happened against a backdrop of an acute fiscal crisis, austerity policies and the ultimate realization that the country got used to a high level of oil and gas-generated income that proved unsustainable when oil and gas prices collapsed in 2015.

This overarching economic reality has triggered a debate about the industry contribution, the government revenue collection's capabilities, budget discipline and the future of oil and gas as main economic engine. This has then highlighted the need to have trustable, timely and easy-to-find figures about the sector and related public finances figures. This has been particularly useful in a country characterised by three aspects. First, relatively low level of extractive industry information being publicly available previously to the EITI implementation. Second, the quality of the information held by the government agencies being of uneven quality. And thirdly, the protection of confidentiality has been more the norm than the exception in relation to tax payments, contracts and other type of information. In this context TTEITI has had an impact on a number of areas:

Contribution to public debate: As documented in detail in the assessment of requirement 7.1, the TTEITI reports and figures are recognised as a trusted source of information. EITI data is used in parliamentary debates, media, academic fora and the many other discussions organised by or with the participation of TTEITI. Stakeholders highlighted the value of the legitimacy brought by the EITI to data. The verification role of an independent third party following an established and internationally-endorsed methodology was highly valued by stakeholders consulted.

Some stakeholders highlighted the EITI role during the Petrotrin restructuring discussion. EITI data, according to representatives, has been used as a tool to show the contribution to the economy of Petrotrin. A parliamentarian representative highlighted the EITI Report as an authoritative document quoted during debates in the Parliament.

Stakeholders from all constituencies agreed that including the midstream and downstream stages within the value chain in the oil sector should be included to increase EITI impact considering the current context of the country. Some CSO representatives also showed concerns on the lack of contract transparency within the EITI Standard in particular related to the existing PSCs in force in the oil and gas sectors. All stakeholders from all constituencies considered that including the mining sector within the EITI reconciliation exercise will improve its impact in the country. Moreover, stakeholders expressed concerns on how illegal mining has continue to develop to unprecedented proportions mainly in the construction sector (illegal quarrying).

Identifying gaps and helping institutional strengthening: The TTEITI reports have brought together disaggregated data from revenue-collecting government agencies, disaggregated payment information from companies, and other data from regulatory and monitoring bodies on licensing, production, legal and regulatory regimes, the state-owned companies Petrotrin and NGC and crucially on mining regulatory practices. As documented throughout this assessment, TTEITI has crucially identified a number of gaps in revenue collection, monitoring of production, cadastre information, capacity to monitor costs and other aspects of production sharing contracts. For example, the TTEITI workplan went beyond EITI Report, noting that the Auditor General cannot audit BIR's accounts under INTOSAI rules, due to Income Tax Act confidentiality provisions. This would increase data reliability and allow to identify new avenues for revenue generation. Through the EITI Reports and direct engagement, TTEITI has alerted the authorities and competent agencies about these gaps and the need to address them not only to allow reporting information under the EITI but to ensure optimal revenue take. Government officials consulted for this assessment acknowledged the role played by TTEITI in drawing attention to these deficiencies in government systems and stressed that reforms introduced or planned responded to these recommendations. These reforms have only been partially started to implement. Among the reasons mentioned for the slow progress have been lack of resources to improve internal capacity, that the government has prioritised stabilizing the economy and that some reforms take time to be passed as the pending legislative reforms enhancing the monitoring capacity of the supreme audit authorities.

Through the work of the Independent Administrator, TTEITI has been able to identify several revenue leakages from the extractive sectors. The collapse in oil prices has demonstrated the economy's dependence on the commodity and highlighted the importance of addressing revenue leakages. TTEITI's objectives are thus well aligned with national priorities. However, while EITI has identified weaknesses, further collaboration is needed between TTEITI and the government to address the recommendations. The recent low oil-price environment and deprived economic situation made even more salient the TTEITI collaboration with the government to achieve its national policy objective of optimizing extractive revenues.

Constructive multi-stakeholder engagement: The EITI has institutionalised a practice of tripartite dialogue on extractive industry governance, industry information flows, regulatory and taxation regimes, revenue

collection, social and environmental issues in the mining sector, that was not present before the EITI. The MSGSC has met regularly, discussed substantive and use TTEITI for capacity-building and raising awareness on a wealth of issues from revenue collection, industry operations, mining regulatory framework and environmental issues. The MSGSC has had also the opportunity to engage with industry and other experts, government officials from a diverse range of sector-related entities such as environmental authorities. Industry and civil society stakeholders acknowledged that the EITI process has created a space for well-structured and constructive dialogue.

Innovations: The MSGSC introduced several innovations such as environmental reporting, an online data portal and an electronic reporting platform in 2017. As it relates to environmental reporting, the TTEITI Secretariat and the MSGSC held meetings with key stakeholders to determine their willingness to disclose information for the environmental reporting template proposed by civil society groups. From these engagements, it was clear that the Environmental Management Authority (i.e. the regulator) has significant human resources capacity constraints and it lacks a system to collate and analyse data on key environmental indicators. An online data portal was also launched which helped Government meet its Open Government Partnership obligations. The MSGSC also developed the schematics for an electronic reporting platform for reporting companies and Government revenue collection agencies. Internal deliberations on this proposal continue into 2018.

Future impact: The high objective of ensuring optimal revenue take from the extractive industry has not been realised despite TTEITI efforts to address gaps and identify reforms to improve revenue collection. Many repeated recommendations from TTEITI Reports have been not followed through with the necessary reforms. TTEITI will need to keep working with the government and other stakeholders in the direction of improving government systems. This will provide a good opportunity to embed transparency in those systems and ensure EITI implementation is mainstreamed in the next 3-5 years.

Sustainability

Access to adequate funding has not been an obstacle to effective EITI implementation. TTEITI has had access to cooperation funds from development partners and the government has provided additional funding and hosting. Going forward, the government and the MSGSC need to consider sustainable funding, both in considering the potential for mainstreaming EITI reporting in government and company systems and in exploring opportunities for the EITI to further contribute to improved governance. Stakeholders may wish to consider innovative ways to sustain the full scope of EITI disclosures through online platforms. Making reporting more cost effective would increase the sustainability of the EITI implementation in Trinidad and Tobago. the government and the MSGSC could also consider reviewing the MSG's current mandate, including the legal basis, to ensure EITI Trinidad and Tobago's capacity to continue building on achievements to date and leveraging the identified opportunities for reforms. This could include to institutionalise EITI reporting allowing waiving tax confidentiality on permanent basis or in speedier manner.

Annexes

Annex A - List of MSG members and contact details

Mr. Victor Hart, Champion Leader, Chair of the EITI Trinidad and Tobago CTN

Mr. Sherwin Long, National Coordinator, EITI Trinidad and Tobago

Government representatives

Principal Members

Davanand Raghunanan, Field Auditor IV at the Board of Inland Revenue

Randy Maurice and Marc Rudder, Senior Energy Analysts at the Ministry of Energy and Energy Affairs

Kathy Ann Holder, Senior Research Officer at the Ministry of Finance and Economy

Romilla Maharaj, Manager Accounting Services at National Gas Company Limited

Diana Marchan, Geologist at National Quarries Company

Carmen Persad, Manager at Petroleum Company of T&T

Alternate Members

Sabita Lall, Assistant Commissioner at the Board of Inland Revenue

Arlena Maynard, Planning Officer I at the Ministry of Energy and Energy Industries

Kory Hall, Measurement Analyst at the National Gas Company of T&T

Glen Stephens, Chief Financial Officer at the National Quarries Company Limited

Rajkumar Mungal, Head of Finance R&M at the Petroleum Company of T&T

Not alternate member at the Ministry of Finance

Industry representatives

Principal Members

Natasha Spencer-Edwards, Lead Compliance Advisor at Shell Trinidad and Tobago Limited

Carla Noel-Mendez, Manager at BHP Billiton

Deborah Ragoonath-Rajkumar, Tax Manager at BPTT

Ariane Moonsie, Research Coordinator at Energy Chamber of T&T

Alternate Members

Andre Charles, Government Relations Specialist at Shell Trinidad and Tobago Limited

Sheldon Narine at BHP Billiton

Natalie Aimes, Senior Manager at BpTT

Marc Cheng Wing at T&T Chamber of Industry & Commerce

No alternate member at Energy Chamber of T&T

Civil society representatives

Principal Members

Gary Aboud, Secretary at Fishermen and Friends of the Sea

Kandis Sebro, Education and Research Officer at Oilfield Workers Trade Union

Martin Farrell, Member of T&T Transparency Institute

Mark Thomas, CEO of The Cropper Foundation

Gia Gaspard-Taylor, Member of The Network of NGOs for The Advancement of Women

Victor Hart, Chairman of Civil Society Advocate

Alternate Members

Cathal Healy Singh, Member of Fishermen and Friends of the Sea

Oswald Warwick, Chiel Information & Education Officer at Oilfield Workers' Trade Union

Dion Abdool, Member of T&T Transparency Institute

Winston Rudder, Board Member of The Cropper Foundations

There is not alternate member for the Network of NGOs for the Advancement Of Women

Annex B – MSG meeting attendance

MSG meeting attendance is calculated on the basis of available MSG minutes and the APR 2017.

Members															
	First name	Last name	Affiliation	26.01.17	16.02.17	16.03.17	25.04.17	18.05.17	14.06.17	20.07.17	17.08.17	21.09.17	19.10.17	16.11.17	21.12.17
Civil Society	Kandis	Sebro	<i>Oilfield Workers' Trade Union</i>	yes	yes	yes	yes	yes		yes	yes	yes	yes		yes
	Oswald	Warwick	<i>Oilfield Workers' Trade Union</i>	yes	yes	yes	yes	yes		yes	yes	yes	yes		yes
	Martin	Farrell	<i>Trinidad and Tobago Transparency Institute</i>	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes		
	Mark	Thomas	<i>The Cropper Foundation</i>	yes	yes	yes		yes	yes			yes			yes

Validation of TRINIDAD AND TOBAGO: Report on initial data collection and stakeholder consultation Annexes

		name													
Government	Davanand	Raghunanan	<i>Board of Inland Revenue</i>	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
	Carmen	Persad	<i>Petroleum Company of Trinidad & Tobago</i>	yes	yes	yes	yes	yes	yes	yes	yes		yes	yes	yes
	Kathy	Ann Holder	<i>Ministry of Finance</i>	yes	yes	yes	yes	yes	yes	yes		yes	yes	yes	yes
	Arlena	Maynard	<i>Ministry of Energy and Energy Industries</i>	yes	yes	yes		yes	yes	yes		yes	yes	yes	yes
	Kory	Hall	<i>National Gas Company</i>		yes		yes	yes	yes	yes	yes	yes	yes	yes	yes

Members

Validation of TRINIDAD AND TOBAGO: Report on initial data collection and stakeholder consultation
Annexes

	First name	Last name	Affiliation	26.01.17	16.02.17	16.03.17	25.04.17	18.05.17	14.06.17	20.07.17	17.08.17	21.09.17	19.10.17	16.11.17	21.12.17
Industry	Andre	Charles	<i>Shell Trinidad and Tobago</i>	yes	yes	yes		yes	yes		yes	yes	yes		
	Deborah	Ragoonath-Rajkumar	<i>BP Trinidad and Tobago Limited</i>	yes	yes	yes	yes		yes	yes	yes		yes	yes	yes
	Carla	Noel	<i>BHP Billiton Trinidad and Tobago</i>		yes	yes	yes			yes	yes	yes		yes	yes
	Ariane	Moonsie	<i>Energy Chamber of Trinidad and Tobago</i>	yes	yes	yes	yes	yes		yes	yes	yes			yes
	Melanie	Richards	<i>Trinidad and Tobago Chamber of Industry and Commerce</i>		yes				yes	yes	yes		yes	yes	



Annex C – Cost of EITI Reports

EITI Report	Cost inc. VAT (TT USD)
2016 EITI Report	508,895 ¹⁹⁷ Note: the government approved initially USD 2.5 m but only this amount was used.
2014-2015 EITI Report	2.5 m ¹⁹⁸
2013 EITI Report	3 m ¹⁹⁹
2012 EITI Report	2 m ²⁰⁰
2010-2011 EITI Report	1.951 m ²⁰¹
<i>Source: Trinidad and Tobago APRs</i>	

¹⁹⁷ APR 2017. See: <http://www.tteiti.org.tt/wp-content/uploads/Annual-Activity-Report-2017.pdf>

¹⁹⁸ APR 2016. See: <http://www.tteiti.org.tt/wp-content/uploads/Activity-Report-2016.pdf>

¹⁹⁹ APR 2015. See: <http://www.tteiti.org.tt/wp-content/uploads/2016/08/Activity-Report-2015.pdf>

²⁰⁰ APR 2014. See: <http://www.tteiti.org.tt/wp-content/uploads/2016/08/Annual-Activity-Report-2014.pdf>

²⁰¹ APR 2013. See: <http://www.tteiti.org.tt/wp-content/uploads/2016/08/Annual-Activity-Report-2013-1.pdf>

Annex D - List of stakeholders consulted

Government

Melissa Latchmansingh, Tax Officer I in the Board Inland Revenue

Shireen Aziz, Chief State Council in the Board Inland Revenue

Allison Raphael, Chairman of the Board Inland Revenue

Sabita Lall, Commissioner of the Board Inland of Revenue

Davanand Raghunanan, Field Auditor IV in the Board of Inland Revenue

Kathy Ann Holder, Official in the Investment Division of the Ministry of Finance

Yvonne Neemacharn, Deputy Permanent Secretary of the Ministry of Finance

Savatry Ramsaran, Official of the Investment Division in the Ministry of Finance

Krystal Seepersad, Official of the Investment Division in the Ministry of Finance

Gary Peters, Assisstant of the Auditor General

Brian Caesar, Audit Executive II of the Auditor General

Romilla Maraj, Finance Manager- NGC

Kory Hall, Commercial Analyst- NGC

Verelier Quan Vie, Vice President Commercial

Minister Franklin Khan, Minister of Energy and Energy Industries

Penelope Bradshaw-Niles, Permanent Secretary- Ministry of Energy and Energy Industries

Timmy Baksh, Director Energy Research and Planning Division- Ministry of Energy and Energy Industries

Monty Beharry, Director of Minerals- Ministry of Energy and Energy Industries

Grace Corneal, PSC Audit- Ministry of Energy and Energy Industries

Parliament

Wade Mark, Parliamentarian Senator

Industry

Melanie Richards, representative for Chamber of Industry & Commerce

Ms. Fitzpatrick, Regional President in BP Trinidad and Tobago

Mrs. Ragoonath- Rajkumar, National Tax Manager in BP Trinidad and Tobago

Giselle Thompson Vice President in BP Trinidad and Tobago

Mr. Regis, Country Chairman in Shell Trinidad and Tobago

Natasha Spencer Edwards, Compliance Coordinator in Shell Trinidad and Tobago

Andre Charles, Govt Relations Specialist in Shell Trinidad and Tobago

Soraya Khan, Finance Manager in BHP

Sheldon Narine, Community Relations, External Affairs- BHP

Carla Noel-Mendez, Manager, Communication & Corporate Affairs in BHP

Ariane Moonsie, Research Specialist in Energy Chambers.

Civil Society

Janelle Spencer, Academic and Lecturer at the University of the West Indies

Curtis Williams, Guardian Newspaper, Oil & Gas Journal Journalist

Catherina Argentini, representative from Cropper Foundation

Gia Gaspard Taylor, representative of Network of NGOs

Martin Farrell, representative of Transparency International

Gary Aboud, Corp Secretary in Fisherman and Friends of the Sea

Lisa Premchand, Programme Coordinator in Fisherman and Friends of the Sea

Independent administrators

Riaz Ali, International Liaison Partner in BDO

Development partners

Ambassador Biesebroek, Ambassador from the European Union Delegation

Andrew Maharaj, Senior trade Commissioner and Counsellor- Canadian High Commission

Others

Sherwin Long, National Secretary

Annex E – Media Mentions

Date	Headline	Type	Media Outlet	URL
January 19th, 2016	Energy sectors must be characterised by sustainable environmental practices - Minister Trotman tells Trinidad and Tobago Energy Conference	Non-TTEITI	Motp	https://motp.gov.gy/index.php/2015-07-21-18-00-58/639-energy-sectors-must-be-characterised-by-sustainable-environmental-practices-minister-trotman-tells-trinidad-and-tobago-energy-conference
January 22nd, 2016	Invest oil funds wisely – expert urges Guyana	Non-TTEITI	Guyana Chronicle- the Nation's Paper	http://guyanachronicle.com/2016/01/22/dutch-disease-warning
January 29th, 2016	Minister Nicole Olivierre - Speech at the Energy Conference 2016	Non-TTEITI	Energy Now	https://energychamber.squarespace.com/blog/minister-nicole-olivierre-speech-at-the-energy-conference-2016
February 4th, 2016	Trini elected to EITI International	Non-TTEITI	Newsday	https://archives.newsday.co.tt/2016/02/04/trini-elected-to-eiti-international-board/

	Board			
February 4th, 2016	Hart elected to international EITI board	Non-TTEITI	Guardian	http://www.classifieds.guardian.co.tt/business/2016-02-04/hart-elected-international-eiti-board
February 13th, 2016	Citizens Everywhere Must Recognize That Their Natural Resources Belong To Them	Non-TTEITI	Global Voices	https://globalvoices.org/author/janine-mendes-franco/
February 28th, 2016	Guyana represented at EITI world summit in Peru	Non-TTEITI	Starbroek News - Guyana	https://www.stabroeknews.com/2016/news/guyana/02/28/guyana-represented-eiti-world-summit-peru/
March 2nd, 2016	TTEITI's Hart joins international board	Non-TTEITI	Trinidad Guardian	http://www.classifieds.guardian.co.tt/business/2016-03-02/tteiti's-hart-joins-international-board
March 2nd, 2016	BP tax write-off weakens T&T 2016 income	Non-TTEITI	Business Express	https://www.trinidadexpress.com/20160301/features/bp-tax-write-off-will-weaken-tt-2016-income/

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March 10th, 2016	Victor Hart appointed to international EITI Board	Non-TTEITI	Newsday	https://archives.newsday.co.tt/2016/03/10/victor-hart-appointed-to-international-eiti-board/
April 7th, 2016	TTEITI to host outreach session in Sangre Grande	TTEITI Secretariat	Business Guardian	http://digital.guardian.co.tt/default.aspx?iid=140055&startpage=page0000120#folio=120
April 11th 2016	EITI and the Panama Papers	TTEITI MSG & Secretariat	Business Guardian	http://www.guardian.co.tt/business/2016-04-21/olivierre-mining-sector-must-make-contribution
April 21st, 2016	Olivierre: Mining sector must make contribution	Non-TTEITI	Business Guardian	http://www.guardian.co.tt/business-guardian/2016-05-19/transparency-good-business
April 21st, 2017	Energy Minister speaks at TTEITI Regional Outreach Event in Sangre Grande	Non-TTEITI	Government of T&T news	http://www.news.gov.tt/content/energy-minister-speaks-tteiti-regional-outreach-event-sangre-grande#.W3ws_kxFxZU
May 9th 2016	EITI & Anti-Corruption summit 2016: Transparency =	Non-TTEITI	Business Guardian	http://www.guardian.co.tt/article-6.2.354219.49b5d40bf3

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	Good Business			
July 28th, 2016	Government EITI on the same page	Non- TTEITI	Business Guardian	http://jupiter.guardian.co.tt/business-guardian/2016-07-28/government-eiti-same-page
August 4th, 2016	Int'l body wants Govts. to expose all owners in oil, gas, and mining sector	Non-TTEITI	KAIETEUR News	https://www.kaieteurnews.com/2016/08/04/intl-body-wants-govts-to-expose-all-owners-in-oil-gas-and-mining-sector/
October 21st, 2016	TTEITI Report: NGC overtakes BP as largest revenue contributor in the sector for 2014-2015	Non-TTEITI	Energy Now	https://energynow.tt/blog/tteiti-report-ngc-overtakes-bp-as-largest-revenue-contributor-in-the-sector-for-2014-2015

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