MESSAGE

Land acquisition has been identified as a major bottleneck coming in the way of Coal India's plans for augmenting coal production. I am of the firm view that Coal India has to have a generous relief and rehabilitation policy which can earn the confidence and goodwill of the project affected people to enable it to meet its ambitious production targets.

I have been deeply concerned about the issue and therefore constituted a Committee at Government level to take the process forward quickly. I am glad that the Committee could meet under the Chairmanship of Shri Alok Perti, Secretary (Coal) and Smt. Zohra Chatterji, Additional Secretary & CMD, Coal India Ltd. and decided the broad principles of the policy.

I congratulate the Board of Coal India for approving a progressive Rehabilitation & Resettlement Policy 2012 and look forward to its successful implementation.

(SRIPRAKASH JAISWAL)
MESSAGE

I am very happy to learn that Coal India Ltd. has revised its Rehabilitation & Resettlement Policy and come up with a liberal policy which enables the land loser to choose between various options and adopt the package which best suits his needs. The focus on development of community facilities and skill development is also a positive feature.

The Ministry has held several meetings on the subject in view of the criticality of getting more land quickly for enhancing coal production. I am glad that the Policy has now been finalized and approved by the Coal India Board. I look forward to seeing much better progress in Coal India’s efforts to acquire land as a result of this policy and wish them every success.

New Delhi
26th March, 2012

(Alok Perti)
MESSAGE

I feel privileged to present the Rehabilitation and Resettlement Policy 2012 of Coal India Limited which has been approved by the Board of Directors in its 279th Meeting held on 12th March, 2012.

I could well appreciate the urgent need to liberalize the policy and after chairing a meeting of the Committee constituted for the purpose by the Ministry of Coal, I seized upon the opportunity to fast track it when I was given additional charge of CMD, Coal India on 1st February, 2012.

I must appreciate the painstaking efforts of Director (P&IR), Shri R. Mohan Das and his team including Shri Bhagwan Pandey, General Manager (MP&P&IR) and Shri T.B. Raju, Chief Manager (IR) for drafting and redrafting the policy after extensive deliberations at the level of the Functional Directors and the CMDs of subsidiary companies and the Board of Coal India.

I am hopeful that the R&R Policy 2012 which incorporates the collective wisdom of all levels from the Ministry to the field and provides sufficient flexibility to the subsidiary companies will prove to be a well conceived one which will facilitate land acquisition by Coal India in the years to come.

(Zohra Chatterji)

Kolkata
26th March, 2012
MESSAGE

I feel proud to place the liberalized new redrafted “R&R policy of Coal India-2012” before the 279th meeting of the Board of Directors of Coal India Limited held on 12th and 13th March 2012 at New Delhi and got approval of the Board.

Though there was an existing R&R policy of CIL-2008, but there was an urgent need of redrafting the new policy in view of changing aspirations of the project affected persons in the competitive market and to redress the unique problems of the subsidiary companies of Coal India Limited for fast acquiring of land.

I would like to extend my personal congratulations to the tireless effort of Sri Bhagwan Pandey, General Manager (MP&IR), CIL and Sri T.B.Raju, Chief Manager (MP&IR), CIL and their team for their fast and prompt action in drafting the modification of the existing policy keeping in view the aspirations of the people and the difficulties encountered by the subsidiaries in acquiring land. They are of great value to the company.

I am very much hopeful that after implementation of this new policy of Coal India Limited, the subsidiary companies will feel relaxed with greater flexibility in redressing the R&R issues and this will help in faster acquisition of land at all level.

(R Mohan Das)
Director (P&IR)
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REHABILITATION AND RESETTLEMENT
POLICY OF COAL INDIA LTD 2012.

Preamble

The location and quality of coal reserves, and their distance from major consumers determines to a great extent the selection of mine sites. For reserves that are close to the surface, opencast mining has proven to be the most efficient mining method. Opencast mines require relatively large areas of land. Population growth, particularly in India's eastern region, has made it increasingly difficult for the subsidiary coal companies to acquire the land they need for expanding their operations under the present Resettlement and Rehabilitation policy, 2008 of Coal India.

The resettlement and rehabilitation policies followed by the subsidiary companies have evolved over time and undergone numerous changes in response to changing circumstances. As and when the Central or State Governments enact amendments to the Land Acquisition Act, issue new guidelines for resettlement and rehabilitation, as per its requirement Coal India reviews and modifies its resettlement and rehabilitation policy taking into account the changing conditions in coal producing areas.

In addition to compensation for land coal companies provide Rehabilitation and Resettlement (R&R) package for project affected persons to compensate for loss of livelihood. Apart from compensation for house site, house, trees, cow shed, cost of shifting etc., employment is also provided to land oustees. In addition to this, efforts are made to rehabilitate them by construction of houses, building roads, streets, schools, providing water etc. wherever feasible. However, demand for both more land compensation and better R&R package has been raised by project affected persons and has been highlighted in various Parliamentary Committees. Coal Companies often have to face representations and agitations by these land oustees who obstruct the smooth working of existing mines and come in the way of expansion of new projects.

In the past, subsidiaries found it relatively easy to acquire land, if they were able to offer employment. Partly because of this practice, subsidiaries have built up a largely unskilled labour force beyond their needs. This has contributed to the heavy losses and many mines are incurring and has also affected their efficiency and viability. The subsidiaries may still need to hire people in selected locations and continue to give preference to those whose livelihood will be affected by coal mining operations. However, increasingly subsidiaries will need to develop other ways and means to compensate land owners and others adversely affected by their projects and give them the option to choose which method of compensation best suits their needs. Greater emphasis will also need to be given to community requirements like schools, hospitals etc. Only proper resettlement and rehabilitation will elicit the required cooperation of project affected people, and make it possible for Coal India to acquire the land it needs to fulfill the ever increasing demand of coal for the economic development of the Country.
The purpose of the Resettlement and Rehabilitation Policy 2012 is to revise and provide greater flexibility to the basic principles for the resettlement and rehabilitation of people affected by coal mining projects i.e. Project Affect People (PAPs). It attempts to consolidate the different resettlement and rehabilitation practices that are being followed by subsidiaries as per the different State land Acquisition Acts and various decisions of the Coal India Board and to modify the Policy of 2008 so as to give the Board of the subsidiary Companies greater flexibility to deal more effectively with resettlement and rehabilitation issues and determine the rehabilitation packages best suited to local needs in line with this policy. The provisions of the National Rehabilitation and Resettlement Policy, 2007 and the Land Acquisition, Rehabilitation & Resettlement Bill, 2011 have also been kept in mind while framing the policy.

While Coal India's basic philosophy for compensating land-losers and other project-affected people remains substantially unchanged, the revised policy emphasizes the need to cultivate and maintain good relationships with the people affected by Coal India's projects starting as early as possible; it also underscores that the subsidiaries have a responsibility towards the land custees whose livelihood is often taken away. On the other hand, subsidiaries need to protect themselves more effectively against unjustified claims, redundant manpower and swelling Wage Bills. To this end, the statement proposes that subsidiaries prepare detailed resettlement and rehabilitation action plans (RAPs) that clearly identify, at an early stage, the entitlements of the people affected by coal projects and enables them to exercise a choice between various options. The concept of Annuity in lieu of compensation/employment is also being introduced to mitigate, if not eliminate the ever dependence of Project Affected Families (PAFs) on CIL for provision of employment.

(1) The revised Resettlement & Rehabilitation Policy, 2012 is based on the deliberations of the inter Ministerial Committee set up vide O.M. 490191/2011-PRIW-I dated 01-07-2011 of Ministry of Coal, deliberations of the CMDs meet held on 05/03/2012 at New Delhi and has been approved by the CIL Board in its 279th meeting held on 12th and 13th March, 2012.

(2) Objectives and general principles of Coal India’s Resettlement and Rehabilitation Policy- 2012

A. To re-visit CIL’s existing R&R policy 2008 and evolve a PAP friendly policy by incorporating such provisions of the National Policy and The Draft Land Acquisition, Rehabilitation and Resettlement Bill-2011 as considered suitable in light of the growing difficulties many subsidiaries face in land acquisition.

B. To accord the highest priority for avoiding or minimizing disturbance of the local population while taking decisions to open new mines or expand existing ones too (exploring alternative sites and project designs) and to ensure that wherever people are likely to be adversely affected by a project, the subsidiaries will prepare resettlement and rehabilitation action plans for the project.

C. To ensure a humane, participatory, informed consultative and transparent process for land acquisition for coal mining and allied activities with the least disturbance to the owners of the land and other affected families.

D. To provide just and fair compensation to the affected families whose land has been acquired or proposed to be acquired or are affected by such acquisition and make
adequate provisions for loss of livelihood of such affected persons including their rehabilitation and resettlement.

E. To ensure that the cumulative outcome of compulsory acquisition should be that the affected persons become partners in development leading to an improvement in their post acquisition social and economic status and matters connected therewith or incidental thereto.

F. Through the preparation of resettlement and rehabilitation action plans, subsidiaries will safeguard that project-affected people improve or at least regain their former standard of living and earning capacity after a reasonable transition period. The transition period is to be kept to a minimum. However, the involvement of subsidiaries in resettlement and rehabilitation activities may continue until all the actions specified in the rehabilitation plan have been completed.

G. Involuntary resettlement is conceived and executed as a development programme with project-affected people being provided sufficient resources and opportunities to share in a project’s benefits. The efforts of subsidiaries are complementary to the Government’s schemes in rural development and the concurrence, approvals and support from concerned Government authorities will be sought.

H. In parallel, subsidiaries will work closely with non-governmental organizations of proven repute which are legally constituted and recognized and also have the confidence of the project-affected people, in the preparation and implementation of rehabilitation plans.

I. Corporate Social Responsibility (CSR) : Activities shall be intensified in and around the villages where land is being acquired in accordance with the CSR Policy of Coal India.

J. Actual implementation of R&R package must follow a detailed survey of the project-affected villages to formulate the list of persons/families affected by the project, nature of the affect, the likely loss of income, etc. For this purpose, if necessary, the services of a reputed NGO with an impressive record of integrity and performance may be engaged.

3. SCOPE:
This Policy may be called “Rehabilitation and Resettlement Policy of Coal India Limited-2012". It extends to the Coal India Limited and its subsidiary companies in India. It shall come into force from the date of its approval by the CIL Board and is applicable to all cases in which land is taken after the date of approval by the CIL Board. While implementing the policy it is to be ensured that the provisions of the concerned Acts applicable and Rules mentioned there under shall not be violated.

4. Definitions

(a) "affected family" means:

(i) a family whose primary place of residence or other property or source of livelihood is adversely affected by the acquisition of land (including direct negotiation) for a project or involuntary displacement for any other reason; or
(ii) any tenure holder, tenant, lessee or owner of other property, who on account of acquisition of land (including plot in the abadi or other property) in the affected area or other wise, has been involuntarily displaced from such land or other property; or

(iii) any agricultural or non-agricultural labourer, landless person (not having homestead land, agricultural land, or either homestead or agricultural land), rural artisan, small trader or self-employed person, who has been residing or engaged in any trade, business, occupation or vocation continuously for a period of not less than three years preceding the date of declaration of the affected area, and who has been deprived of earning his livelihood or alienated wholly or substantially from the main source of his trade, business, occupation or vocation because of the acquisition of land in the affected area or being involuntarily displaced for any other reason.

(b) "family" includes a person, his/her spouse, son including minor sons, dependant daughters, minor brothers, unmarried sisters, father, mother residing with him or her and dependent on him/her for their livelihood; and includes "nuclear family" consisting of a person, his/her spouse and minor children. Provided that where there are no male dependants, the benefit due to a land loser may devolve on dependent daughter nominated by the land loser.

(c) "land owner" includes any person—

(i) whose name is recorded as the owner of the land or part thereof, in the records of the concerned authority; or

(ii) who is entitled to be granted Patta rights on the land under any law of the State including assigned lands; or

(iii) who has been declared as such by an order of the court or District Collector;

(d) Displaced person - means and includes any person who is deprived of his homestead on account of acquisition. Provided that the person/family who does not ordinarily reside in the homestead land acquired for the project can be termed "Displaced" but he will be eligible for compensation only for homestead and not for livelihood.

(e) Ordinarily resides" shall mean residing in the homestead / acquired land for a period more than 6 months every year for at least the preceding 5 years.

5. Socio-economic Survey and preparation of RAP.

A baseline socioeconomic survey will be carried out to identify the PAPs who are enlisted to receive benefits in line with Coal India's Resettlement and Rehabilitation Policy. This survey will be conducted within two months of notification under the relevant land acquisition Acts by the subsidiaries with the help of reputed independent institutional agencies, who are well versed with the social matrix of the area.
The basic objective of the socio-economic study will be to generate baseline data on the social and economic status of the population who are likely to lose their means of livelihood or homestead due to the acquisition of the land for the project. The database will be used to formulate a viable and practical Rehabilitation Action Plan (RAP) for the affected persons in line with their entitlements. Digital Satellite Maps would also be prepared of the project Area freezing the dwelling units and habitations existing at the time of negotiation for Land Acquisition wherever feasible. The RAP will also address the following:

(A) Implementation, Monitoring and Evaluation, Dispute Mechanism

The rehabilitation action plan will address the following:

i) The project design, including an analysis of alternative designs aimed at avoiding or minimizing resettlement;

ii) Socio-economic survey and activities to ensure restoration of incomes of PAPs in line with Coal India’s Resettlement and Rehabilitation Policy;

iii) Description of the institutional and other mechanisms for provision of entitlements;

iv) Time table for the acquisition and preparation of the resettlement site(s);

v) The cost and budgets for the resettlement and rehabilitation of PAFs;

vi) Project-specific arrangements to deal with grievances of PAFs; and

vii) Time tables, benchmarks and arrangements for monitoring the resettlement and rehabilitation effort.

The RAP will be formulated in consultation with PAPs and State government.

(B). Environment Impact Assessment (EIA) will be conducted as per any law, rule and regulation of the locality in which the land has been acquired.

6. Eligibility Criteria -

(A) Eligibility Criteria for Economic Rehabilitation Benefits

This benefit shall accrue only to Entitled Project Affected Person. Entitled Project Affected Person shall be one from the following categories.

(i) Persons from whom land is acquired including tribals cultivating land under traditional rights.

(ii) Persons whose homestead is acquired.

(iii) Sharecroppers, land lessees, tenants & day labourers.

(iv) Tribal dependent on forest produce as certified by the District Forest Officer/Revenue Authorities.

(B) Eligibility Criteria for Resettlement Benefits

1. Only a ‘Displaced’ family/person shall be eligible for resettlement benefits.

2. A family/person shall be termed ‘displaced’ and hence eligible for resettlement benefits if such family/person has been a permanent resident and ordinarily residing in the project area on the date of publication of notification U/S 9 of CBA(A&D) 1957 / U/S 11 of LA Act, 1894/ Or both/ on the date of the land vested with the State/ Central government as the case may be.

and

(a) on account of acquisition of his/her homestead land / structure is displaced from such areas

or

(b) He/she is a homesteadless or landless family/person who has been/is required to be displaced.
7. Census & Identification of displaced families:

1. Within two months of publication of notice U/S 4(1) of the Land Acquisition Act or U/S 7(1) of CBA (A.D) Act 1957 for acquisition of land for the project a census would be undertaken in the manner to be decided by the Collector / project authority for identification of displaced families and for preparing their socio-economic profile and list of eligible persons for the purpose of receiving Rehabilitation & Resettlement Benefits.

2. A photo identity card to each Entitled Project Affected Person shall be issued under the signature of the Collector / project authority concerned indicating the following particulars:

   (a) Name of the village/GP/PS
   (b) Name, Father's name and address of the head of the family
   (c) Category of entitlement
   (d) Whether S.C./S.T./O.B.C./General
   (e) Age, Sex, educational qualification of the members of the family

8. Types of Compensation and Rehabilitation Entitlement

Option to the land losers regarding Rehabilitation & Resettlement Benefit - The land losers shall have the option for Rehabilitation and Resettlement benefits in accordance with the awards for each affected family in terms of the entitlements passed by the Concerned Collector of the State or as per this Policy with the consent of the concerned Collector.

8.1 Eligibility and Compensation

The table below shows the compensation and rehabilitation benefits will be offered by the subsidiaries for each Project Affected Person or family, affected by one of their projects. Evidence to the effect that a person is a legitimate PAP will need to be provided in the form of a written legal document, or reference to a record, such as a revenue officer certificate, electoral roll, ration card or school record.

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<tr>
<th>Category of Persons affected by the Project</th>
<th>Compensation and Rehabilitation entitlement option</th>
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<tr>
<td><strong>Provisions</strong></td>
<td>All land owners with titles will receive monetary compensation for the land acquired from them. The value of the land is determined on the basis of prevailing legal norms. In respect of tribals cultivating land under traditional rights, authentication of land held under traditional rights by state authorities will be necessary. In addition to above the following shall apply.</td>
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(i) Persons (including tribals cultivating land under traditional rights) from whom land is acquired.
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<th>Category of Persons affected by the Project</th>
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<td>Provisions</td>
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**A). Land Compensation** - Land compensation shall be paid as per the provisions of the concerned Act or State Govt. notification. Where no notification of the State Govt. is available the concerned subsidiary Board may decide on the rate of compensation keeping in view the compensation provided by the neighboring states. Authentication of land held under traditional rights by state authorities will be necessary.

In addition to above Solatium will be paid as per provisions of the concerned Act / as imposed by the Concerned State Govt.

**Escalation of land compensation** – Escalation will be paid as per provisions of the concerned Act / as imposed by the Concerned State Govt. or Escalation at the rate of 12% per annum for a maximum period of three years.

(B): **Employment provision**: Apart from payment of the land compensation, employment may be given in the following manner –

1) The maximum total number of employments that may be provided to the land losers would be limited to the total no. of acres of land acquired divided by two. However employments will be released in proportion to the land possessed.

2) For every two acres of land one employment can be considered;

3) Subsidiaries of CIL may give an option to the Land losers having less than two acres of land to club together their land to the extent of two acres and nominate one of the land losers among the groups or their dependent for employment under package deal or employment under Descending order system by preparing the list of eligible land oustees in the descending order of land lost subject to the cut off equivalent to the total number of permissible employments or any other method with the approval of the respective Board of the subsidiary.

4) The land loser must be a domiciled resident/Mool Niwasi and the certificate to this effect shall be issued by the concerned State Authority

5) The modalities for offering employment shall be such as may be approved by the Board of the Subsidiary companies as per the unique conditions of the subsidiary provided that -

a) The initial employment shall be given with pay of Category-I pay scale of NCWA, with training period of 6 months.

b) In the seniority list, the seniority of the appointee should be reflected in appropriate manner in order to keep the senior most as senior.

c) The land loser trainees shall be posted as per requirement, including underground duties.
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<th>Category of Persons affected by the Project</th>
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<td>Provisions</td>
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<td>(C): Lumpsum Monetary Compensation –</td>
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<td>1. All the land losers who are not eligible for employment as above shall be entitled to receive monetary compensation in lieu of employment at the rate of Rs.5,00,000/- (Five Lakhs) for each acre of land on pro-rata basis.</td>
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<td>2. Land losers who are offered employment as per principle specified in point No (8.(i)B) above will have the option either to opt for employment or to forego employment and opt for monetary compensation at the rate of Rs.5,00,000/- (Five lakhs) for each acre of land on pro-rata basis with minimum of Rs. 50,000 (Fifty thousands) provided that the employment thus surrendered shall not be available for offer to any other person and will stand lapsed from the total sanctioned number of employment as specified in point No.(8.(i)B1).</td>
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<td>3. The Land losers who have clubbed their land in Package Deal can claim employment for only one land loser of the clubbed two acres of land and remaining land losers of the package cannot claim either employment or lump sum monetary compensation in lieu of the land contributed by them.</td>
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<td>4. Annuity – All land losers who are entitled to get lump sum monetary compensation may opt for payment of compensation amount in the form of annuity made payable to the land losers monthly, annually or at such intervals (not less than one year) as may be opted for by him. The annuity be paid for a maximum period extending to 60 years of age or the life of the project for which the land has been acquired, whichever is earlier.</td>
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<td>Note:</td>
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<td>A person receiving a job forgoes all claims to above compensation and a person receiving above compensation forgoes all claims to employment.</td>
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(ii) Person whose homestead is acquired

<p>| I. Compensation for homestead shall be paid as per the standard valuation method of the L.A Act. of the concerned State Govt. |
| II. One time lump sum payment of Rs.3,00,000/- (three lakhs), shall be paid in lieu of alternate House site, Assistance in designing Shifting Allowance, compensation for construction of cattle shed, Monetary compensation for construction of work shed etc. The compensation shall be paid to displaced persons only after vacation and demolition of the homestead/ work shed etc. |
| III. Subsistence allowance: Each affected displaced family will get subsistence allowance at the rate of 25 days (Minimum Agricultural Wage) per month for one year. |</p>
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</table>
| (iii) Sharecroppers, land lessees, tenants and day labourers | **Provisions**  
  The subsidiary will assist PAP to take-up non farm self employment through petty contracts or formation of cooperatives. If such co-operatives will not be entitled for awarding work as per Manual for lack of experience, the said co-operative will be facilitated by awarding small jobs to acquire experience after relaxation of the provisions of the Manual pertaining to experience with approval of the Subsidiary Boards. Subsequent jobs may be awarded after getting report of the timely completion / quality / of the awarded jobs from the concerned Department or contractors.  
  Contractors will also be persuaded to give job to eligible PAPs on a preferential basis, where feasible as per terms of contract. |
| (iv) Landless tribals, Tribal dependent on forest produce | The subsidiary will assist PAP to establish non farm self employment through the provision of infrastructure, petty contracts or formation of cooperatives and encourage provisions of Jobs with contractors. Contractors will be persuaded to give jobs to eligible PAPs on preferential basis, where feasible.  
  - In addition, the subsidiaries will shift the tribal community as a unit and provide facilities to meet the specific needs of the tribal community that will allow them to maintain their unique cultural identity.  
  - Tribal affected family will be given one time financial assistance of 500 days of MAW for loss of customary right or usages of forest produce. Loss of customary rights needs to be authenticated by the district authority.  
  - Tribal affected families resettled out of the district shall be given 25% higher rehabilitation and resettlement benefit. |
9. **Resettlement & Rehabilitation Committee** - A Committee will be constituted at project Level under the chairmanship of the Collector to be called the Rehabilitation and Resettlement Committee with the following objectives to monitor and review the progress of implementation of the Rehabilitation and Resettlement scheme and to carry out post-implementation social audits in consultation with the village panchayat in rural areas and municipality in urban areas in the manner will be decided by the concerned State Govt.

I. To approve the list of land losers and other PAPs;
II. To approve the list of persons eligible to be offered employment as per R&R Policy;
III. To approve the detailed Rehabilitation Plan for the project in consultation with the displaced persons and Gram Sabhas;
IV. To expedite issue of domicile certificates and other necessary documentation required for State Authorities;
V. To monitor and review the progress of the Rehabilitation Scheme, grant of benefits and handing over of possession of land in a smooth manner;
VI. To facilitate the land acquisition process in any other manner as may be required including resolution of disputes;
VII. To carry out post implementation social audit in consultation with the authorities.

10. **Community facilities** - The subsidiary will provide at the resettlement site a school, road with street light, pucca drain, pond, dugwell and/or tubewell for drinking water supply, community center, place of worship, dispensary, grazing land for cattle and play ground. Similar infrastructural facility, if necessary, will be extended to the host locality. The community facilities and services would be available to all residents of the area, including PAPs and the host population.

The approach for operation of community facilities would be flexible and all efforts will be made to involve the State and local self Government / Panchayat for operating the facilities. To achieve this, subsidiaries will pursue with these agencies to ensure the same. The planning of the community facilities and their construction should be undertaken in consultation with the affected community.

11. **Corporate Social Responsibilities** - This should be as per Company's Corporate Social Responsibility (CSR) Policy.

12. **Monitoring and Evaluation Mechanism.**

The RAP will be monitored and evaluated periodically after the completion of the land acquisition process.

I. The resettlement and rehabilitation activities are the responsibility of a separate group, both at the projects and corporate level, which will be constituted for planning, implementation, monitoring and evaluation of the Rehabilitation Action Plan. At the corporate level the group will be headed by a senior manager, whereas at the project, an executive of the rank of manager will head the group. The project group should have at least one member with social science qualification / experience and skills.
II. The project group will closely interact with the state authorities during the implementation of the RAP. Although the subsidiaries will develop the plots and infrastructural facilities in the resettlement colony and actively implement the RAP, assistance of State authorities will be taken for administrative services such as allotment of land. Implementation will be planned, monitored and corrective measures will be incorporated in the RAP, if needed. In addition to the State Government, the PAPs, the village leaders including the Pradhans and NGOs will be consulted and associated with the implementation of the RAP.

III. The Resettlement and Rehabilitation Cell at the corporate level will evaluate the implementation of the RAP after its completion.

13. Flexibility to the Subsidiary Companies – The Subsidiary Companies Boards have been authorised to approve necessary modifications in the R&R Policy with reference to unique conditions prevailing at the concerned Subsidiaries as the policy is not exhaustive.

(The above list is only indicative and not exhaustive)