



East African Crude Oil Pipeline

Social and Resettlement Services for the East African Crude Oil Pipeline, Tanzanian Section

Resettlement Policy Framework

Total East Africa Midstream BV



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EXECUTIVE SUMMARY

Overview

The East African Crude Oil Pipeline (EACOP) (the 'Project') involves the construction and operation of a buried, cross-border pipeline to transport crude oil from the Lake Albert area in Uganda to the eastern coast of Tanzania for export to international markets. The pipeline will run from Kabaale in Hoima District, Uganda, to a Marine Storage Terminal (MST) at Chongoleani, Tanga Region, in Tanzania, on the East African coast. The length of the pipeline is 1,450 kilometres (km), of which approximately 1,147 km will be in Tanzania. The pipeline will cross from Uganda to Tanzania at the border town of Mutukula. The pipeline will traverse eight regions and 25 districts in Tanzania.

Total E&P Uganda B.V. (TEPU), Tullow Uganda Operations Pty Ltd (TUOP) and CNOOC Uganda Limited (CUL) ('Upstream Partners') hold interests in petroleum resource licences near Lake Albert, Uganda. The Government of Uganda and the Government of Tanzania, combined with the Upstream Partners, wish to construct this transboundary export pipeline and related facilities and infrastructure.

Although the pipeline route has been designed to minimize environmental and social impacts, some physical displacement (loss of shelter or relocation of households) and economic displacement (loss of, or interruption of access to, land or other livelihood resources) for communities will be unavoidable and land access will be required for the various Project components.

The governments of Uganda and Tanzania signed an Inter-Governmental Agreement (IGA) for the EACOP Project on 26 May 2017. This sets out the land rights framework for the Project agreed by the governments, including compliance with international financing standards. As such land access and resettlement planning for the Project will be undertaken in terms of the Tanzanian legal framework and international good practice (IGP) standards, as represented in the International Finance Corporation (IFC) Performance Standard (PS) 5 on Land Acquisition and Involuntary Resettlement. In instances where a given project comprises sub-projects or multiple components that cannot be identified before project approval, or that may be implemented sequentially over an extended period, PS5 allows for the prior development of a Resettlement Policy Framework (RPF) outlining the general principles for the resettlement planning. The purpose of this RPF is to define the principles for land access, compensation and resettlement planning, and is the precursor to the individual RAPs and/or LRP.

In 2015, the Tanzanian and Ugandan Governments approved a 50 km-wide route corridor, which was reduced to a 2 km-wide corridor in 2016 and 100 m-wide in early 2017. During 2017, the route was reduced to a 30 m width within which the construction and permanent corridor will be located.

Most land in the Project area is held under customary tenure, with registered or titled land being limited mainly to urban centers (avoided by the pipeline route planning). The economy of the

Project-affected regions is based on small-scale agriculture and livestock husbandry. Some small-scale mining is also present.

The Project will require access to over 4,000 hectares (ha) of land. Most of this (nearly 90%) comprises the construction corridor for the export pipeline. The current estimated land requirements of the Project are summarized in Table ES 1-1.

Table ES 1-1: Estimated Land Requirements

Project Component	Estimated Affected Area
Construction Facilities	
Coating Plant/Pipe Yard (1 in Tanzania)	40 ha
2 Main Construction Camps with Marshalling Yards	17.5 ha + 18.0 ha = 35.5 ha
10 Main Construction Camps/Pipe Yards	Between 17.5 ha and 18.4 ha, approximately 175 ha in total
Construction and Operation	
New Access Roads to construction facilities, pipeline corridor and above-ground installations (AGIs)	Estimate: 74 ha
Operational Facilities	
Export Pipeline	
30 m wide Construction Corridor	30 m corridor: 3,441 ha
Additional temporary Construction Workspace along Corridor (estimate)	163 ha
Permanent AGI	
Marine Storage Terminal/Tanks	72 ha
4 Pumping Stations (includes buffer, construction staging area, etc.) (15.0 ha each with 1.0 ha in pipeline corridor)	4 x 14 ha outside 30 m corridor = 56 ha
2 Pressure Reduction Stations (estimated 3.3 ha each additional to pipeline corridor)	2 x 3.3 ha outside 30 m corridor = 6.6 ha
Hydrotest Water Storage	<i>To be confirmed</i>
Main Line Valves Stations and Electrical Sub-stations Sub-stations	<i>Constructed within pipeline corridor, no additional land required</i>
Total Project Land Requirement (Construction and Operation)	4,063 ha

The first step in the process will be the establishment of construction facilities – construction camps and pipe yards, a coating plant, marshalling yards and construction access roads. In this document, “Priority Areas” is used as a collective term of these facilities, since these facilities need to be established before other construction activities can proceed. This is relevant from the perspective of resettlement, since land access to the Priority Areas will be required some months earlier than for the remainder of the Project footprint.

On pipeline projects of this magnitude, construction typically takes place concurrently at several locations along the pipeline route, with a construction team at each location moving progressively along the route. The area covered by each individual construction team is referred

to as a “spread.” The pipeline construction plan will determine the number of spreads required, based on the terrain along the final route. Once commenced the EACOP construction will take around 36 months.

Restrictions on entry to Project land during construction will be determined on the basis of health and safety considerations. Where certain restrictions are unavoidable, provisions will be made during construction for crossing of people, vehicles and livestock across the pipeline route. After construction and during the Project's operation phase, the following land use arrangements will apply:

- ***In areas categorized as Village Land prior to the Project:*** The entire 30 m corridor will be restored to grassland. No development of structures, planting of deep-rooted trees or agricultural activities (e.g. crop production) will be allowed. Livestock will, however, be allowed to cross and graze in the corridor;
- ***In areas previously categorized as Reserved Land*** and designated as a protected and/or designated area (e.g. Forest Reserves, Game Reserves, Wildlife Management Area, Game Controlled Area and Open Area): Land cover will be restored and land use managed to achieve equivalent biological capacity. No development of structures or agricultural activities (e.g. crop production) will be allowed in the corridor, and no deep-rooted trees will be planted on the 10 m strip above the pipeline. In some of these areas, livestock currently may not be permitted (e.g. in some of the Game Control Areas) and this restriction will continue after conversion. Where livestock is currently allowed in these Reserved Land areas, it will be able to cross and graze in the corridor;
- ***Crossing of the corridor:*** During operation, the Project will require access to the pipeline corridor at all times for inspection, maintenance and repair. The pipeline corridor will not generally be fenced and pedestrian and livestock crossing will be generally allowed. Vehicle crossing will be limited to the existing road and infrastructure crossing arrangements; and
- ***Above-Ground Installations and the MST:*** These will be fenced, and access to these facilities will be strictly controlled.

Legal, Policy and Institutional Framework

The Project is obliged to meet Tanzanian legislative requirements for land acquisition, compensation and resettlement as well as applicable international financing standards enshrined in the Equator Principles (EPs) III and the IFC PSs.

A gap analysis between national legislation and international standards and proposed approaches for the Project has been generated. The analysis provides an overview of the Tanzanian legislative requirements and IFC standards with regard to resettlement and compensation. Any material gaps between the two sets of requirements are, as far as possible, addressed in the Entitlement Framework provided.

The RFP confirms that, where a discrepancy exists between lender requirements (EPs and IFC PSs) and national legislation, the more stringent of the two will be used and/or applied.

Socio-economic and Land Use Context

The pipeline runs through eight of the country's 31 regions and 25 Districts, see Figure ES 1-1.

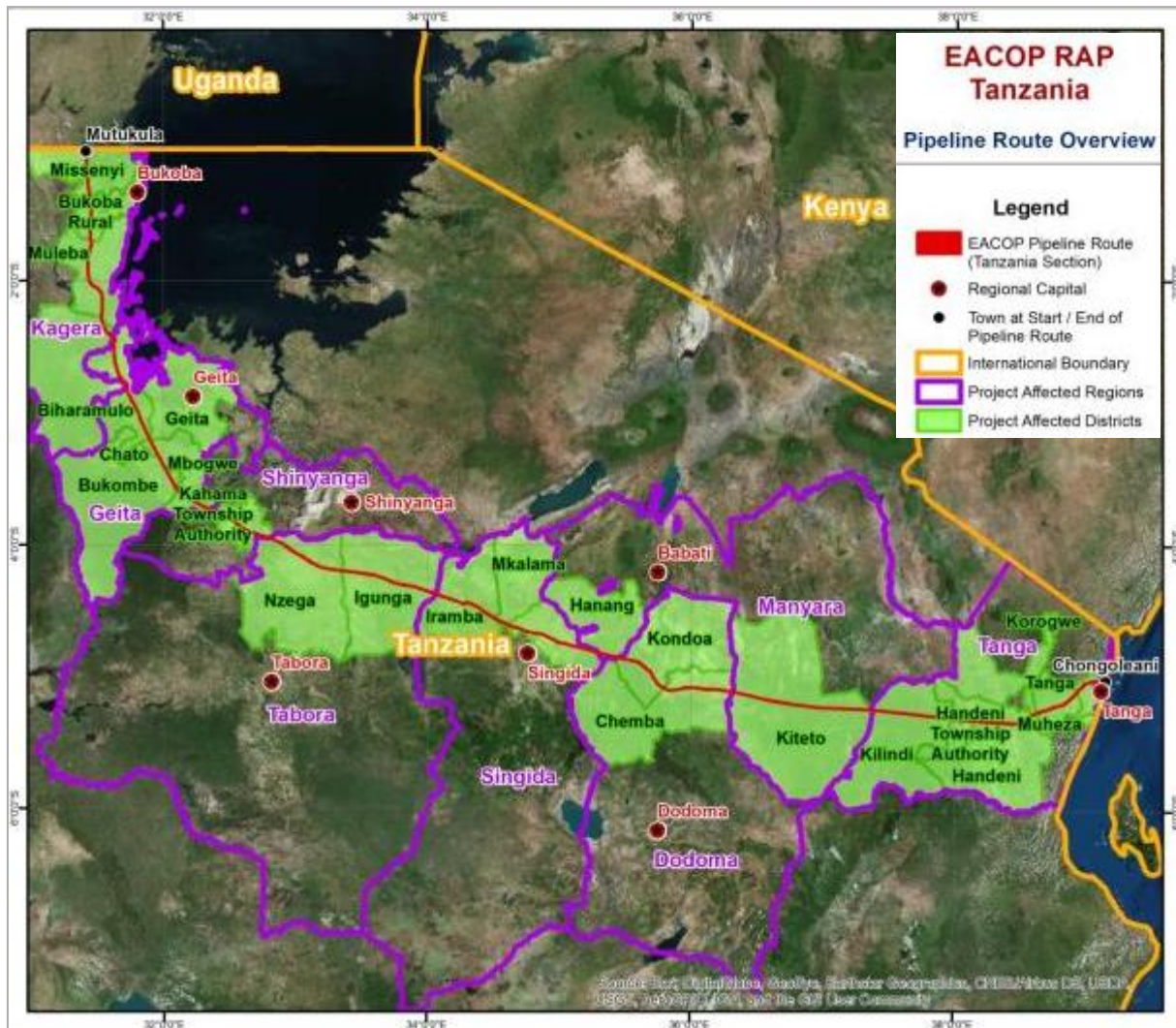


Figure ES 1-1: The Pipeline Route and Affected Regions and Districts

The Project footprint is primarily located on rural land. Analysis of available satellite imagery, differentiate between three categories of land in the project impacted area. These are:

- Category 1- Land used for cultivation (with no discernible dwellings);
- Category 2 -Land with dwellings interspersed with cultivation and/or grazing; and
- Category 3 -Vacant or grazing land with no dwellings and little or no cultivation.

The majority (about 55%) of land affected by the Project falls within the first category. Departures from this trend are evident in the two northernmost regions affected by the Project footprint (i.e. Kagera and Geita, where approximately 50% of the land traversed by the pipeline corridor falls in the second category), as well as in Manyara Region (where most land falls in the third category).

Several cultural heritage sites are also found along the pipeline corridor, including ritual trees, caves, drumming stones and wells. During the pipeline route design process, care was taken to avoid graveyards and sites of cultural significance as far as these were known.

Displacement-related Impacts

The main displacement-related impacts that will be caused by the Project are as follows:

- **Physical displacement.** It is anticipated that it should, in many cases, be possible to construct replacement structures on an alternative location within the same plot of land. Where this is not possible, households will be relocated to suitable locations in the same village. Thus, it is likely that most of the impacts typically associated with long-distance relocation will be avoided.
- **Loss of business structures.** Small-scale business activities are common in most villages in Tanzania. These typically take the form of trading stalls or kiosks, grain milling, hair salons, sales of agricultural produce from homes or at village markets, etc. Displacement of structures or facilities used for such business activities would constitute a form of economic displacement, since it would entail a loss of income from those activities until alternative facilities can be established elsewhere.
- **Displacement of community facilities.** Most villages have community facilities such as a primary school, one or more churches and/or mosques, one or more water wells, a community hall, a market and a clinic or health facility. During the routing of the pipeline, care was taken to avoid community facilities where possible. However, there may be some limited displacement of communal facilities which could not be entirely avoided.
- **Loss of farmland.** The loss of farmland owned or used by households is expected to constitute by far the most common form of Project-induced economic displacement. Analysis of LiDAR imagery of the pipeline route indicates that large part of the Project footprint is occupied by cultivation of crops.
- **Loss of access to natural resources.** Communities in the vicinity of the Project area generally rely on a variety of natural resources: wood for fires, medicinal plants, food (bush meat, fishing), building materials etc. Land clearing for construction purposes will involve the loss of resources such as trees for firewood or timber, plants used for medicinal purposes, hunting areas, etc. The impact of Project-related land acquisition on the utilization of such resources will relate more to loss of access or impacts on access (e.g. diversions) for a short-term period during construction (e.g. by communities on one side of the corridor to resources on the other side) than to loss of the resources per se. Hunter-gatherer groups would be particularly vulnerable to such impacts. Any short-term restrictions in access could also impact pastoralists, especially if they have limited routing options to access water sources and designated grazing areas. These impacts are expected to be relatively limited during the Project's operational phase, however, as the areas to be occupied by the Project are likely to constitute a small portion of the total land areas from which these resources are obtained.
- **Disruption of access routes.** The pipeline route will cross a number of tarmac and a significant number of *murram* roads. In instances where national or regional roads cross the pipeline corridor, there will be a temporary impact during construction; this may require temporary diversion of some roads. It is not foreseen that any permanent disruption of roads will occur. It is possible that the pipeline corridor may impact on local or "informal" access routes (to community facilities, small businesses, etc.) as well. Provision will be made during construction and operation to enable people, vehicles and livestock to cross the pipeline, thus minimising disruption of access routes. Moreover, since the pipeline corridor will not be fenced during the Project's operational phase, it is not expected that significant restrictions on access to community facilities or natural resources (e.g. by communities on the opposite side of the pipeline) will occur.
- **Impacts on mining.** Current indications are that the corridor traverses mining prospecting rights, as well as formalized and unregulated artisanal and small-scale mining sites. These are concentrated in the Geita, Shinyanga and Tabora Regions.

Overall, the magnitude of displacement-related impacts on any one individual or household is – in most instances – expected to be relatively minor. Exceptions to this general trend include:

- Physically displaced households (who constitute a small fraction of the total number of displaced households); and
- Persons who will lose all or most of their farmland to the Project (also estimated to be a small percentage of the total number of displaced households).

Eligibility and Entitlements/Compensation Framework

The RPF considers the issue of eligibility for compensation and resettlement entitlements. Eligibility, for the purposes of this RPF, is defined as entitlement to compensation and assistance granted to persons, groups of persons, families, or institutions due to subjection to displacement resulting from land acquisition, the revocation of rights, and/or the compulsory acquisition of property as a direct result of the Project.

Only persons occupying or using an area prior to the cut-off date (the first date of valuation in a given area) are eligible for compensation for loss of land rights and assets established prior to this cut-off date. Only these assets will be recorded during the valuation process. Should affected persons not be present during the valuation process, such persons will be requested to provide proof of their presence in the Project area during the valuation period, and/or proof of ownership of assets in the Project area during that period, to be eligible for compensation.

Assets affected by the Project will be valued to determine the compensation due to their owners and/or users. The valuation methodology to be used is prescribed in various Acts and Regulations which explicitly provide guidance on valuation practices. Different valuation methods are proposed for the various eligibility categories identified, particularly in relation to land, structures, crops and trees and businesses. The selection of the specific valuation method has been guided by the requirement of compliance to Tanzanian legislation. Further to the valuation methodologies, options and packages are proposed by the Project to ensure that IFC PS5 criteria are fully addressed particularly to “improve, or restore, the livelihoods and standards of living of displaced persons”. Critical elements in this regard include the following:

- A general principle is that the Project’s preference is to offer like-for-like compensation for affected land, where Project impacts on land-based livelihoods necessitate it and people qualify, and assets in line with IFC PS5;
- Qualifying persons losing dwelling structures and the residential land on which these dwellings are located will be offered a choice between cash compensation and replacement dwellings. Replacement housing will be of an adequate standard of construction;
- If communal structures (e.g., schools, health clinics) will be displaced, the loss of these will be compensated with appropriate replacement structures;
- Qualifying persons with formal or customary rights to agricultural land significantly affected by the Project will be offered a choice between cash compensation or replacement land; and
- The Project will provide a program of initiatives for restoring and improving livelihoods of Project-affected persons (PAPs) and support to prepare any replacement land for agriculture or allied purpose.

Entitlements associated with impacts and those impacted is set out in the RPF in an ***entitlement matrix***.

Land Acquisition, Compensation and Resettlement Process

The planning and implementation of land acquisition, resettlement and compensation for the Project has been designed to provide secure land rights to the Project and ensure the related process meets Tanzanian legislation and international financing standards. Land is required both on a short-term basis – for construction activities and access routes during construction; and for the long term – for operation of the pipeline, the Above Ground Installations, permanent access routes and for the marine oil facilities at Chongoleani. All land for the Project in Tanzania will be acquired and consolidated on a permanent basis, even for the construction facilities, and then provided for use to the Project by the Government in accordance with the IGA principles.

The land acquisition process to secure Project land on a short and long-term basis is shown in Figure ES 1-2. All required land for the Project is being acquired on the basis that the Project is in the public interest and land required for the Project shall be deemed as in the public purpose, which shall be formalized by gazettelement following the relevant provisions of the Tanzanian legal framework. The Project Company will aim to reach a consensual agreement for compensation of affected land and assets with Project-Affected Persons (PAPs). Only where this cannot be reached with PAPs (or if they are absent) will PAPs be subject to implementation of further measures of compulsory acquisition.

Land acquisition processes are managed in two main phases which include several activities:

- Pre-Acquisition Activities Phase which comprises the detailed surveys and valuations, and then valuation report(s) (which, in turn, will comprise two parts – one part aimed at meeting Tanzanian legislative requirements, and a second part detailing additional entitlements to meeting IFC PS5 requirements); and
- Acquisition and Grant of Rights Phase which will result in the acquisition of land and granting of land rights to the Project. This will involve the subsequent implementation of the RAPs/LRPs, including agreements with PAPs, compensation payments, physical relocation, livelihood restoration assistance, final arrangements for land rights to be granted to the Government and a lease for this land provided to the Project Company.
- The Land Acquisition process will culminate in a suite of RAPs and/or LRPs (depending on whether physical and economic displacement occurs, or only economic displacement). The geographical area to be covered by each is determined partly by administrative boundaries, and partly by the timing of required land access for various Project components. The RAPs/LRPs proposed thus comprise the following:
 - One RAP/ LRP for Priority Areas, and
 - Eight RAPs/LRPs for the pipeline corridor and AGIs – divided in terms of regional administrative geographical areas.

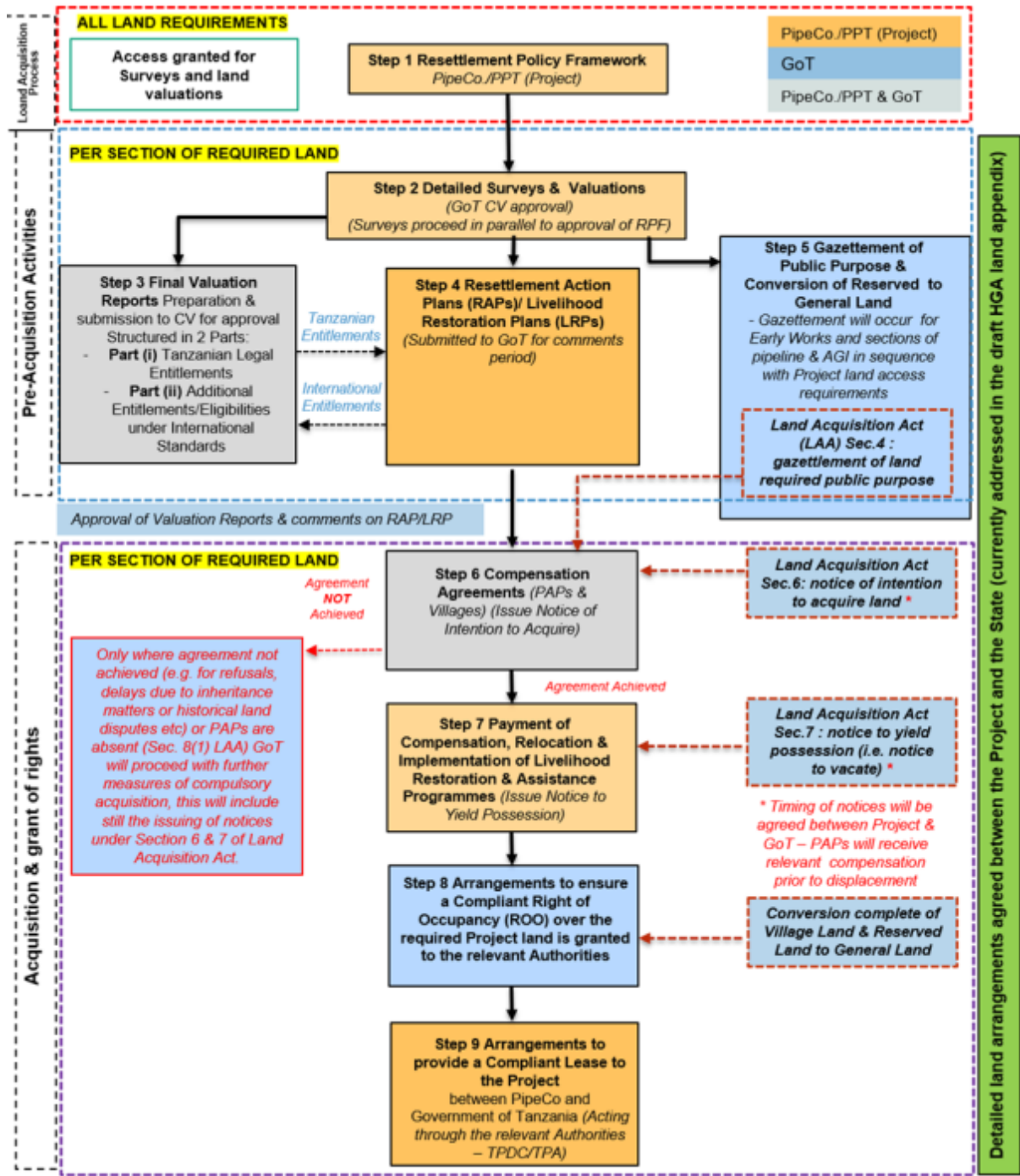


Figure ES 1-2: Land Acquisition Process

Stakeholder Engagement

The Project Company views long-term, transparent relationships with stakeholders across all levels as essential to their business. The Project Company is further committed to information sharing, consultation and dialogue prior to any key decisions being made.

Several consultative structures are foreseen. The form, composition and mandate of the proposed consultation structures are subject to discussions with, and approval by Government

and other key stakeholders. These will be finalised during the early stages of detailed resettlement planning but may be follows:

- A Land Acquisition and Resettlement Working Group (LARWG) has been established as the overall governing body and management committee through which the national government will collaborate with the Project on matters related to land acquisition, compensation and resettlement. This national-level body comprises representatives of the EACOP Project team, key government departments and resettlement consultants. Representatives of other government bodies participate on an as-and-when-required basis. The LARWG is led by the Government, but the Project Company facilitates the process.
- The Project Company and RAP team have and will continue to undertake engagement and consultation with the local government authorities at a Regional, District, Ward and Village level. This will include sensitization meetings prior to fieldwork and ongoing engagements during the resettlement planning and implementation phases. The EACOP Stakeholder Engagement team includes Community Liaison Officers who are in place across the eight regions affected by the Project. This team will be expanded as the Project develops.
- Grievance management is regarded as critical component to the RAP development process. There is an existing system of grievance management at district level, in which community members are able to lodge grievances with ward and/or district officials. A Project-wide EACOP grievance system has been established and administered by the EACOP stakeholder engagement team through its Community Liaison Officers (CLOs). A resettlement-specific grievance management system has been implemented that combines these existing systems.

Main Budget Components for Resettlement Implementation

Guidelines for the preparation of a RAP or LRP require that each RAP or LRP should include an estimate of the budget that will be involved in its implementation. The RPF includes a description of the procedures to be applied during the detailed resettlement planning to develop the budget estimates that will be included in the individual RAPs or LRPs.

Resettlement and livelihood restoration implementation budgets are strongly dependent on the magnitude of displacement impacts – numbers of physically and economically displaced households, etc. Although estimates of the magnitude of displacement impacts were given in the RPF, the quantification of impacts will be refined based on surveys and studies undertaken during resettlement planning. The refined estimates of displacement impacts will be used for the estimates of implementation budgets.

6 ELIGIBILITY AND ENTITLEMENTS / COMPENSATION FRAMEWORK

This Chapter of the RPF outlines the proposed entitlements for each type of displacement impact resulting from the Project. It also defines eligibility criteria for affected persons to receive compensation, resettlement and assistance. It recognises the legal context framed in Chapter 3 and builds on the socio-economic baseline outlined in Chapter 4 and Project-induced displacement impacts identified in Chapter 5. The Chapter:

- Identifies those eligible to receive compensation and assistance (see Section 6.1);

- Defines how impacts on land and assets will be valued and sets levels of compensation to be offered to PAPs (Section 6.2);
- Broadly outlines what kinds of compensation and assistance PAPs will be entitled to for each type of loss (see Sections 6.3 and 6.4); and
- Summarises the above in the entitlements framework (see Section 6.5).

As discussed in Chapter 1, the purpose of the RPF is to define overarching land access, compensation and resettlement principles, and thus to ensure compliance with Tanzanian legislative requirements and IFC PS5, as well as to ensure consistency between the various individual RAPs/ LRPs to be produced during detailed resettlement planning. The entitlements outlined in this chapter will therefore be the subject of discussion and refinement during detailed resettlement planning. The processes through which this will be achieved are described in Chapter 7. The final, agreed-upon entitlements will be presented in the individual RAPs/ LRPs. These may in some instances differ from one RAP/ LRP to the next, depending on geographical differences in livelihoods, cultural preferences and customs, etc. The overarching principle underlying this RPF – i.e. that no person should be worse off after resettlement than they were before – will remain firm.

6.1 Eligibility Criteria and Categories

6.1.1 Eligibility Criteria

Eligibility, for the purposes of this RPF, is defined as entitlement to compensation and assistance granted to persons, groups of persons, families, or institutions due to subjection to displacement resulting from land acquisition, the revocation of rights, and/or the expropriation of property as a direct result of the Project.

A primary requirement for eligibility is that affected persons and assets are enumerated during the resettlement asset valuation process that is used to define the cut-off date – in other words, eligibility applies only to land and assets that were established prior to the cut-off date. Should affected persons not be present during the valuation process, such persons will be requested to provide proof of their presence in the Project area during the valuation period, and/or proof of ownership of assets in the Project area during that period, to be eligible for compensation. Such considerations may apply to absent family members engaged in migrant wage labour, or nomadic pastoralists who use local resources on a seasonal basis.

IFC PS5 defines three categories of persons who are eligible for compensation:

- Displaced persons who have **formal legal rights to land and/or the assets they occupy**. This includes persons with properties that are formally registered in cadastral land registers;
- Those who **do not have formal legal rights to lands but do have a claim to land which is recognised under national law**. This category includes persons with customary ownership/rights of occupancy of land: as set out in Section 3(1)(g) of the Land Act and section 3(1)(h) of the Village Land Act, persons with legal rights to land include those with “right of occupancy or recognised long-standing occupation or customary use of land” and the Village Land Regulations state that any villager occupying the affected land under a customary right of occupancy, including an unregistered right, is entitled to compensation;

- Those who have ***no recognisable legal right or claim to land and/ or assets they occupy or use***. This category would typically include persons who have constructed buildings or have cultivated crops on land owned by others, without approval and/or knowledge of the land owner. This also includes informal users on Reserved Land or General Land. Such persons may not be entitled to compensation for land, as they do not hold the formal rights to it; however, they would be entitled to compensation for assets that they own – for example, the replacement value of buildings, structures, crops, and economic trees. Eligibility for compensation **does not create or confer a right where none previously existed – it does not legitimise the illegal occupation of land**. The purpose of compensation is to ensure that people affected by the project do not end up worse off as a result of displacement.

6.1.2 Eligibility Categories

The eligibility categories listed below refer to categories of PAPs who will experience various types of displacement-induced loss or increased vulnerability for as a result of physical and/or economic displacement. These categories have been identified based on socio-economic baseline information (presented in Chapter 4), the estimation of land acquisition and resettlement impacts (Chapter 5), the experience and research of other RPFs and RAPs recently completed in Tanzania, and consultation with MLHSD as well as regional and district authorities.

The identified eligibility categories are as follows:

- Persons who hold the rights to land under legal title;
- Persons who have the customary right of occupancy of land;
- Persons who own affected buildings and structures, such as primary and secondary dwellings, ancillary domestic buildings and agricultural structures;
- Communities who own community land and assets, as represented by the relevant Village Councils;
- Institutions who own land and/or buildings and/or public facilities, including religious organisations and government authorities (assets belonging to such institutions may include schools, health facilities, roads, reserved land, protected areas, etc.);
- Private sector companies or businesses who have legal title to land and /or building whose operations are registered for tax, have audited accounts and are licensed (if necessary) – including mining companies with mining licenses, commercial farmers, commercial fishing operations, industrial operators and logistics/transport operators;
- Owners of perennial (annual) agricultural crops;
- Owners of seasonal (planted and harvested each season) crops;
- Owners of economic trees growing in the affected areas, either on their own land or on the land of others;
- Owners of standalone business structures with a license or permit for such operations and structures including markets, butchers, cafés, hairdressers, clothing manufacture, furniture manufacture, etc.;
- Owners or custodians of cultural heritage assets such as graves, graveyards, sacred trees, sacred stones etc.;
- Small scale miners with mining licenses;

- Tenants of houses and/or land – i.e. persons who, while not owning the house or land, have right of occupancy;
- Employees of established and formal businesses;
- Informal users of land – for example, persons who collect firewood, herbs and medicines, hunters and poachers and who gather other natural resources;
- Informal occupiers of dwellings and land;
- Informal businesses/petty traders such as market stalls, butchers, crop production facilities (e.g. milling machine shelters), cafés, hairdressers, clothing manufacture, furniture manufacture, kiosks etc.;
- Pastoralists using land for grazing livestock;
- Fishermen and related processing activities (informal) in coastal areas and waters and inland rivers;
- Artisanal miners and small scale mining operations who do not have legal title to land on which they operate; and
- Vulnerable persons – i.e. persons for whom loss of assets or resources, and/or disruption of access to assets or resources, may have a disproportionate impact on livelihoods, due to their vulnerability and/or livelihood dependency on these activities.

It is recognised that PAPs may fall into more than one eligibility category (e.g. for land, house and/or crops). Specific criteria for eligibility are set in out Section 6.5 below. The socio-economic and asset valuation surveys to be undertaken as part of detailed resettlement planning will be used to determine the eligibility categories that apply to each identified PAP. Special situations, such as share-cropping arrangements and third-party investment interests, will be also considered based on evidence from these surveys. It is possible that information obtained during the surveys might require the definition of additional eligibility categories. If so, these will be addressed specifically in each RAP/LRP to which they are applicable.

6.2 Valuation Methodology

As indicated in Chapter 3, valuation methodology is prescribed in various Acts, including the Land Act, 1999, the Land (Assessment of Land Compensation) Regulations 2001, the Village Land Regulations, 2001, and most recently the Valuation and Valuers Registration Act 2016, and the Valuation And Valuers (General) Regulations 2018 which explicitly provides guidance on valuation practices.

6.2.1 Types of Valuation Methods

A summary of conventional valuation methods is given in Table 6-1 below.

Table 6-1: Summary of Typical Valuation Methods

Method of Valuation	Description	Criteria for Use	Applicability to Project
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Method of Valuation	Description	Criteria for Use	Applicability to Project
Comparative	Value is derived from price of landed property or asset that has recently been bought/sold and that is similar in its physical properties, attributes and its legal status.	Used in the valuation of landed properties or assets that tend to be similar and readily change hands in the market. Because of the difficulty of getting sufficient and reliable sales data of comparable properties on a consistent basis, the method would be used in the valuation of land only.	Applicable for all types of land including bare land, agricultural land and residential land.
Replacement cost/ contractors method	Basis for valuation is the cost of replacing the affected asset.	Applied to assets that are not readily available on the market, and/or in cases where there is either limited or unreliable sales evidence to enable direct comparison.	Applicable for all buildings, structures and improvements on land that impacted and are to be replaced.
Income/ investment	The rental income or annual value derived from the land (including any improvements and discounting it at an appropriate yield is used to arrive at the capital value of an interest in landed property.	Used in the valuation of investment properties. These are income producing commercial properties. In principle, the main classes of properties that are amenable to valuation using this method include office, retail and industrial properties.	This method of valuation will not be applied as there are no office blocks, retail and industrial properties that are affected by the Project.
Profits	The net value of an asset is inferred from its actual or estimated profits (i.e. gross income or turnover minus reasonable overheads and working expenses).	Applied to value profit generating properties.	Applicable for formal businesses (taxed, licensed and subject to having audited accounts) for example Guest houses, restaurants, tourism establishments ¹ .
Residual	Surplus value is calculated after meeting all costs of developments (including the cost of finance), and allowing for profits.	Typically used to value development properties. These include land which is ripe to be developed, or land with dilapidated existing buildings which are to be refurbished or redeveloped.	Not applicable as no development properties are expected to be encountered in the project.

Different valuation methods are proposed for the various eligibility categories outlined in Section 6.1.2 above – particularly in relation to land, structures, crops and trees and businesses. The selection of valuation method has been guided by the requirement of compliance to Tanzanian legislation as well as IFC PS5 (as discussed in Section 6.2.1).

The valuation principles for each category of asset are discussed in more detail below.

6.2.2 Land

Land will be valued by means of the Comparative Method of Valuation, i.e. by determining the market value of a land parcel through an analysis of market prices of similar land parcels sold

¹ Excludes those businesses where no licenses, taxes and /or audited accounts available. It is expected that most businesses will be informal in the project footprint. Businesses such as kiosks, cafes, market stalls, butchers, hairdressers etc. are usually informal. The Entitlement Framework recognises both formal and informal businesses with compensation mechanisms devised for each.

recently in the same or competing neighbourhoods. Where available current base (indicative) market rates for land will be issued to the Registered Valuer from the Office of the Chief Valuer (Section 53 of the Valuation and Valuers Regulations 2018). These market base rates for land will be based on consultations (through the Chief Valuer) with District Land Officers and the Regional Valuers and convert indicative rates into specific rates. Specific rates for land will be determined at RAP/LRP stage; the process that will be applied for determining specific compensation rates is described in more detail in Chapter 7.

Any transactional costs associated with acquiring new land will be included in the compensation amount².

6.2.3 Crops and Economic Trees

Crops and trees of economic value will be valued on the basis of their earning potential.

6.2.3.1 Economic trees

Trees of economic value represent non-moveable assets. They provide fruit as a source of income and food, and other uses such as timber for construction. Species vary widely across the Project footprint depending on soil and climatic conditions. Economic trees include mango, coconut, banana, cashew nut, avocado, cassava, coffee, etc. (see Chapter 4).

Economic trees are usually valued according to Government annual rates set for geographic zones³ by the Ministry of Agriculture in association with the MLHSD (Crop Compensation Rates of MLHSD). These Government rates vary depending on regions and show specific rates for different species and maturity of tree (e.g seedlings 15%; early growth 25%; young 50%; early maturity 75%; full maturity 100%; old stage 30% as per The Valuation and Valuers Regulations 2018.) The Crop Compensation Rates (based on market rates) are currently being updated by the Office of the Chief Valuer in conjunction with District Land Officers and District Agricultural officers for those districts directly impacted by the Project footprint. Trees identified in Crop Compensation Rates issued by Government will form part of the asset surveys.

Trees which are not listed on the Crop Compensation Rate schedules for a specific zone but are presented by PAPs as having an economic value may be recorded by the Registered Valuers. Any such 'unlisted' trees would be submitted to the Chief Valuer to determine whether they are eligible for valuation or not and to obtain an approved rate if they are determined to be eligible.

6.2.3.2 Seasonal Crops

If the construction schedule allows, the intention is to allow seasonal crops (crops that are planted each season) to be harvested prior to land access. These crops will be recorded during the surveys and will be valued. These crops will be compensated according to the Crop Compensation Rates currently being updated by the Office of the Chief Government Valuer

² Where a formal title exists and land or other fixed assets are encumbered with a mortgage, the Project will have to settle the outstanding mortgage amount and deduct this from monies paid to the PAP. This is required in order to facilitate transfer of land or assets.

³ The Agricultural Zones within the Project footprint include the Eastern, Northern, Western, Central and Southern Highland Zones.

(see above). The compensation rates are specific for each crop by stem or by hectare (depending on the amount and density of the crops). Adjustment for intercropping may be required where applicable.

6.2.3.3 Perennial Crops

Perennial crops will be valued according to the same Crop Compensation Rates schedules mentioned above.

6.2.4 Buildings, Dwellings and Domestic Structures

The valuation of buildings, dwellings and domestic structures is based on such structures being immovable assets and thus having to be removed/ demolished to gain land required for the Project. The national laws and practices of Tanzania provide for 'market value' as basis for determining the compensation value of any assets that will be subject of compulsory acquisition or acquired for a project that is for a public purpose. Specifically, for the building values The Valuation and Valuers Regulations 2018 provides for a Registered or Authorized Valuer to research and prepare building value rates and submit to the Chief Valuer for endorsement before commencement of valuation fieldwork. Where these are not available prior to the survey then ranges of rates that are determined by qualified professionals will be used in the field and then submitted for ratification by the Chief Valuer during the process of completing the valuation exercise. The cost of replacing a building or a structure of similar nature, quality of construction, levels of completion in works-in-progress and size based on local market prices of materials and labour charges is the basis for the rates. In a typical land/property market situation, the subject property would be sold as one object that includes its land, quality of the building structure and condition, any other assets around it such as landscaping works, cropping etc. However, in compensation assessments, each of these components must be valued separately. In this regard therefore, the building value rates established are referenced to the cost of erecting a substitute building, but which meets some minimal decent standards within that class of building structure.

For this Project it is proposed that buildings (including dwellings), structures and improvements on the land will be valued using the Replacement Cost/Contractor method. Using this valuation method, the cost of reconstructing the buildings as new will be assessed. No allowance will be made for depreciation thus complying with IFC PS5 and consistent with the intent of the Valuation and Valuers Regulations 2018.

6.2.5 Community Buildings and Facilities

Although the pipeline routing exercises (see Chapter 2) sought to avoid community buildings or community facilities (e.g. schools, dispensaries or religious buildings) there may be some that are impacted by the project footprint. If impacted, the Project will base valuation rates on replacement costs. The parameters of the valuation method will be the same as above (full replacement cost, excluding depreciation and based on an assessment and opinion of the Registered Valuer).

6.2.6 Other Structures

For the valuation of “Other Structures” e.g. beehives, barns, cattle kraals, water troughs etc., the Project will value these structures either through replacement cost of the structures (e.g. cattle kraals) or the Income Approach (e.g. for beehives). Partially developed structures will be paid in cash at replacement cost of materials and labour input. If such structures can be moved without damage, the Project will provide for transportation costs without compensation for the structure itself.

6.2.7 Mining and Prospecting Licences

Mining and prospecting licenses are granted by the Tanzanian Government to facilitate exploitation of minerals or natural resources. A review of active mining projects (special, primary and other mining licenses) within the Project footprint is ongoing.

The Project will agree with the Ministry of Minerals (MoM), the way that the exploration, mining and surface rights associated with those parts of prospecting and mining licences that are traversed by the pipeline corridor and AGIs, will be revoked and the affected license owners and mine workers will be compensated for loss of any such rights. The eligibility for compensation will depend on whether the licence areas are being actively explored and/or mined at the cut-off date and the type of licence. The project will engage with both the MoM and the MLHSD on the proposed compensation framework for affected prospecting and mining operations. The project will agree with the MoM the way that that licences which have lapsed or are submitted for renewal will be either not renewed or amended so as to remove all mineral and surface access rights within the pipeline corridor and AGIs.

Discussions with the MoM and MLHSD on the way forward for valuation for any compensation for impacts on these activities will be addressed at the RAP/LRP stage. It is expected that compensation will be addressed on a case by case basis for the current operating licensed mines. Informal mining activities are addressed in Section 6.2.10 below.

6.2.8 Orphaned Land

Pipeline projects being linear projects tend to traverse many landholdings and this invariably produces the problem of orphaned land.

Valuation of orphaned land (refer to Chapter 5) will occur where the amount of land that is being acquired from an individual is more than the Project requires because that which is left is no longer sufficient for the use it had been put to due to its size, shape, access and/or economic value. In this case the law in Tanzania provides that the acquiring authority may acquire the plot in its entirety where the remainder of rural land is less than half an acre (0.2 ha) in size⁴.

The basis of compensation will be on a case-by-case basis, largely determining the amount of loss or expenses that the landowner will have to reasonably incur to get him/her back to the position before the acquisition. The valuation of orphaned land will be based on the use to which it is put at the Project cut-off date and subject to the asset and land valuation methods outlined above. For titled land, the cost of adjusting land parcel boundaries and preparation of

⁴ The Land Acquisition Act, Cap 118 R.E., 2010 Section 10.

the deed of variation will need to be reflected in the valuation of orphaned land that was part of titled land.

6.2.9 Priority Areas - Construction Facilities

Certain sites have been identified as requiring land access for the construction period and land access is required as a priority prior to pipeline construction – these are referred to as ‘Priority Areas.’ These construction sites are near the pipeline corridor and will be used as construction camps, pipeline storage yards and a pipeline coating facility. The sites are expected to be required by the Project for the duration of the construction phase only. They would require decommissioning and restoration prior to being capable of being returned to the Government of Tanzania (i.e. party that provides the lease to the Project – see Chapter 7). It is proposed that the construction sites follow the entitlements and valuation methodology set out above which is dependent on what use exists at the applicable cut-off date for the Priority Areas. The management of the affected land post-construction and arrangements are being discussed with the GoT.

6.2.10 Other Project Land Needs

In addition to the above, it is likely that there will be other additional land requests during the construction stage outside the formal Project land requirements. These may include land for fly camps, short term storage of equipment, short term vehicle access etc. These will normally be temporarily secured by consensual agreement between Project contractors and land owners. The Project will oversee this process through land access protocols and monitored processes. As such, the Entitlement Framework does not address compensation for this activity.

6.2.11 Loss of Profits for Businesses Affected by Relocation

Business activity within the project footprint is most likely to include:

- Formal established businesses which are registered for tax, have audited accounts and, where necessary, are licensed. Such business would be entitled to loss of profit allowances set out in Section 6.2.14 below. Compensation for structures is addressed 6.2.6 above;
- Informal businesses such as, petty traders, small kiosks (selling soft drinks, mobile phone credit, etc.), maize milling facilities market stalls and Artisanal and Small Scale Mining and sited within the Project footprint are not eligible for loss of profit allowances but are eligible for compensation for the loss of an asset (structure) and transport allowance. The Project may provide additional support to move and re-establish their business at the resettlement site or another nearby location (see Entitlements Framework Section 6.5 below).

6.2.12 Compensation for Losses Suffered by Owners for Rental Properties and for Tenants

For landlords, the amount of compensation payable will be based on loss of rental over the time it takes to reinstate themselves. Under Tanzanian law, compensation for loss of income from tenants (under a formal rental agreement) is assessed for 36 months multiplied by the rental fee. For tenants, with formal contracts, of land or buildings, in practice, assessment of compensation is usually based on 3 months’ rent equivalent in cash – as an estimate of the time that it would take to find alternative accommodation.

6.2.13 Valuation of Graves and Ritual Sites

For the “Valuation of Grave and Ritual Sites” there are two components the Project will need to assess in compliance with the Grave Removals legislation in Tanzania. These are:

- **Compensation to deceased relatives:** Here the basis of the assessment is the reasonable expenses that the deceased family members will have to incur in rituals associated with exhumation of graves. It is noted that these customs are not documented and, in most cases, it is likely that they will have to be negotiated.
- **Grave removal and reburial:** Section 9 (2) of The Graveyard Removal Act (No. 9 of 1969) states that compensation payable shall be limited to the reasonable expenses incurred in the removal, transportation, reinstatement and re-interment of the grave or dead body and any placatory or expiatory rites or other ceremony accompanying such removal and reinterment.

The Project will provide compensation rates for graves based on Registered Valuer’s opinion (considering construction cost, material type, digging costs, reburial ceremony costs) and Chief Valuer’s guidance on national rates set for grave types. The proposed figure established in recent RAPs is TZS 700,000 for flat grave in earth, and TZS 1,000,000 for built up grave made of stone or cement.

Relocation of sacred sites will be supported by the Project through compensation for rituals and relevant cultural events. If appropriate, compensation may be provided to relocate physical assets that are present at the site. However, the compensation for affected cultural sites and graves will be discussed further with PAPs and Village Councils during socio-economic census surveys forming part of the RAP/LRP process.

6.2.14 Allowances

In addition to the above and in Tanzanian law, there are four types of allowances required to form part of compensation for the acquisition of land and assets. Each of these allowances is defined in the Land (Assessment of the Value of Land for Compensation) Regulations 2001 and in the Valuation and Valuers Regulations 2018. While the “Disturbance Allowance” and “Transport Allowance” are clearly set out in legislation “Accommodation Allowance” and “Loss of Profit Allowances” require some analysis to be made. For this Project the following allowances are confirmed:

Disturbance Allowance – The Land (Assessment of the Value of Land for Compensation) Regulations (2001) and the Village Land Regulations 2001 state that compensation for “loss of any interest in land” (which also includes loss of land, buildings and assets) shall include a disturbance allowance, calculated by multiplying the value of the land (including the components of land, buildings and economic trees etc.) by average percentage rate of interest paid by commercial banks on fixed deposits for twelve months at the time of loss of interest in the land.⁵ All households who own affected land, buildings or crops (including economic trees) acquired by the Project will be eligible for Disturbance Allowance.

⁵ The Valuation and Valuers Regulations 2018 require that the average percentage rate of interest offered by the Central Bank on fixed deposits for twelve months is used. As the Central Bank does not accept fixed deposits the rates sued by Commercial Banks will be used in lieu.

Transport Allowance – This will be paid to all owners of houses which are displaced and is calculated as the actual cost of transporting twelve (12) tons of luggage by rail or road (whichever is cheaper) within twenty (20) km from the point of displacement. It is expected that for this Project a once-off transport allowance would be paid to all impacted owners of houses and the amount would be consistent no matter the location. This allowance will be established by the Registered Valuer and agreed with EACOP and the Office of the Chief Valuer.

Accommodation Allowance – This will be paid to all households living in a functional house (not an empty and /or abandoned house) that is displaced and is based on the market rent for the building (amount per room multiplied by number of rooms) and multiplied by thirty-six months (as governed by Tanzanian law) in order to arrive at the accommodation allowance payable.

Loss of Profit Allowance – As outlined in Section 6.2.11 above, this allowance is relevant for formal businesses (e.g. Industries and operating mining projects) with tax registration, audited accounts and (where relevant) licensing. For this Project it is proposed that the net monthly profit of the business carried out on the land shall be assessed, evidenced by audited accounts where necessary and applicable, and multiplied by thirty-six months to arrive at the loss of profits payable proportionate to the amount of land acquired for the Project. The amount of profit will vary depending on size, performance and location of the business. Different formal businesses will be assigned specific net profit rates by the Registered Valuer.

6.3 Compensation Options & Packages

Further to the valuation methodologies outlined in Section 6.2 above, options and packages are proposed by the Project to ensure that Tanzanian legal requirements are complied with and the IFC PS5 criteria are fully addressed particularly to “improve, or restore, the livelihoods and standards of living of displaced persons”. A Valuation Report and Compensation Schedule that complies fully and exclusively with Tanzanian regulations will be compiled for eventual approval by the Chief Valuer. This document will set out compensation entitlements categorised for the purposes of this project as “above the line”. A separate “below the line” document outlining individual entitlements to fulfil additional IFC PS5 criteria will be also be prepared for the Chief Valuers reference and for presentation to PAPS.

As mentioned, the entitlement options outlined below are initial proposals which will be subject to change and the final entitlements will be presented in the RAP /LRP document.

6.3.1 Cash and Like-for-like Compensation

A general principle to emphasise throughout the options outlined below and included in the Entitlement Framework is that the Project’s preference is to offer, where applicable due to Project impacts on land based livelihoods, like-for-like compensation for affected land and assets in line with IFC PS5. It is recognised that some PAPs may have preferences for cash compensation. If persons request cash compensation, it will be important to ensure that they (and their dependants) are able to continue to sustain their livelihoods through a sufficient land and asset base outside those being acquired by the Project. Housing and Residential Land

Persons losing dwelling structures and the residential land on which these dwellings are located will be offered a choice between cash compensation and replacement dwellings.

For those choosing replacement housing, this will be offered with due deliberation regarding pre-existing housing arrangements recorded in the asset and census surveys. These persons will be offered:

- a replacement house of an adequate standard and a standard allocation of replacement residential land (equivalent title) at or near the closest village site; plus
- cash compensation for any residential land affected and not replaced, and support from the Project to identify further replacement land if requested.

Property owners will receive replacement housing and specific ancillary domestic structures (covered kitchen shelter and toilet structures) from a standard house design which is compatible with their current dwelling. The designs will comply with Tanzanian regulations and standards, relevant building and planning codes and be of an adequate standard.

Replacement housing will, as far as possible, be constructed within existing communities at suitable and available plots. Such sites will be identified with participation from local government authorities and physically displaced households. Where a cluster of households are displaced by Project activities⁶, an appropriate resettlement site will be identified based on agreed site selection criteria, including characteristics such as distance from existing community and social network, ground suitability and safety, as well as access to public facilities.

Secondary residential structures and ancillary immovable homestead structures will be assessed based on functional, locational and cultural factors. In some instances, housing is “compound” style with several houses forming one family unit; in such instances, it would be inappropriate to relocate some of the housing units separate from the primary dwelling or the compound. Further, other ancillary structures may also be an extension of the house/s (or compound) such as separate kitchens, food storage areas etc. Thus, where required considering cultural considerations, compensation would need to address both secondary residential structures and homestead structures as part of the entire homestead.

If the house or ancillary structure does not satisfy the criteria above and is not for permanent residential or regular household use, the affected PAP will be offered cash compensation only.

People who elect for cash compensation for houses will need to demonstrate that:

- Their spouse and dependents in the house agree with the selection of cash compensation;
- They have arrangements in place to move to another house; and
- They have the means to maintain or restore their livelihoods.

Of particular relevance to the above is the Village Land Act, which contains various sections (20/23/33/57) pertaining to equality of all persons and respecting women rights in land related matters. This underpins the requirement of the spouse and dependents’ agreement to cash compensation (and in the entitlements decision process) as outlined in this RPF.

⁶ Given the linear nature of the pipeline corridor it is unlikely cluster of homesteads will be affected by the pipeline itself. There is the potential for small clusters to exist at the Priority Area facilities and AGIs. However, the Project has tried where possible to avoid this from occurring.

The Project will provide appropriate support to ensure that the consequences of choices are fully understood. The Project may also be able to offer additional in-kind support for livelihood restoration assistance and, if necessary, support to vulnerable persons (see Chapter 7).

6.3.2 Communal Structures

If communal structures (e.g., schools, health clinics) will be displaced, the loss of these will be compensated for with replacement structures without sacrificing the quality, cost, and duration of construction. The designs of communal facilities will be undertaken in collaboration with the relevant institutions, authorities and affected communities. In addition, cash allowances (disturbance, transport allowances) would also be offered.

6.3.3 Replacement Agricultural Land

Persons with formal or customary rights to agricultural land affected by the Project will be offered a choice between:

- Cash compensation for the land: this is expected to apply to most situations in the Project corridor. It is relevant when the proportion of the PAP's land impacted by the Project is below thresholds of significance and does not render the remaining portion unviable (i.e. not orphaned land) or where prior use of the land (e.g. for grazing) can continue post construction; or
- Replacement land: this will be offered, as far as is possible, if the land is acquired in its entirety or if portion remaining is considered orphaned land (see Section 6.2.8 above). If the land parcel is impacted by the Project footprint and the land parcel includes orphaned land, the Project would offer replacement land. If it is not possible to provide replacement land of equivalent size and productivity as the affected land (including orphaned land), cash compensation will be provided for the difference in size between the original landholding and the replacement land.

Those PAPs permanently losing all their agricultural land will also be offered relevant livelihood restoration support. Eligibility for in-kind compensation will, in all cases, be related to the significance of impacts on PAPs' livelihoods and assets.

The processes and criteria that will be applied to identify suitable replacement land, as well as alternative approaches that can be applied to maximise access to farmland, are discussed in Chapter 7.

The Project will be responsible for the completion of all land transactions.

Persons selecting to receive cash compensation for affected agricultural land (as opposed to a combination of replacement land and cash where required) will be offered appropriate support to ensure that the consequences of choices are fully understood, and will need to demonstrate that their spouse and dependents in the house are in agreement with the selection of cash compensation, that they have arrangements in place to utilise other land, or better use existing land; and that they have the means to maintain or restore their livelihoods.

6.3.4 Grazing Land

The nature of the development means that for the most part project impacts will not lead to loss of grazing land. PAPs will be able to cross the corridor with livestock and graze whilst doing this. Where grazing land is alienated, for example the Priority Areas (PAs) and sufficient alternative land is not available then the relevant RAP will review the entitlement to be offered.

6.4 Additional Entitlements Offered by EACOP to PAPs

In addition to the entitlements outlined above, the following additional entitlements are proposed to encourage PAPs to select the replacement housing and standard allocation of replacement land where they are eligible rather than cash compensation. These additional entitlements include:

- Replacement housing will be of an adequate standard of construction – for example construction materials are likely to comprise cement blocks with iron sheet roofs making houses far more tolerant to the rains in the area. The use of local materials will be considered where appropriate (e.g. local stones for foundation materials etc). A minimum size of house shall be offered based on a typical design that closely aligns, where feasible, to their current dwelling. The detailed housing design for house types, design and construction details will be disclosed and detailed in the RAPs. During future engagements, including the entitlement briefings, replacement housing designs will be disclosed and discussed with PAPs, Village Councils and District Officers.
- Transition Allowance – For relocated households and those households losing agricultural land, the Project proposes additional assistance to re-establish livelihoods. This will facilitate food security during a transitional period. In addition to a Disturbance Allowance (under Tanzanian Law) the project will offer additional assistance to particularly vulnerable individuals and households during and after relocation.
- Land preparation costs – those PAPs displaced from their agricultural land will also receive a once-off compensation based on the value of the labour invested in preparing replacement land for agriculture or allied purposes. This will be compensated as the sum of the average costs of clearing, ploughing, sowing, weeding twice, and harvesting the replacement crops.
- Multiple Livelihood Restoration Support Programmes – the Project will provide a programme of initiatives for restoring and improving livelihoods of PAPs, a major focus of this will be agricultural improvements, financial training and skills training (see Chapter 7). Further details on these programmes will be provided in RAPs/LRPs.
- The Project will be designing a full suite of relocation assistance and ensuring that the administrative capacity for delivery is catered for in the implementation process.

In this context transition allowances, land preparation costs and multiple livelihood restoration support programmes outlined above inherently include the provision that some forms in-kind compensation. These allowances will be available only to those persons whose livelihoods will be significantly affected by loss of land and/or be proportionate to scale of resettlement assets acquired permanently for the Project.

The process to accommodate Tanzanian regulatory requirements and those additional to meet IFC PS5 is outlined in the Chapter 7 (Resettlement Planning and Implementation Process). Chapter 7 thus explicitly outlines how valuation reports prepared clearly identify entitlements that reflect Tanzanian legal compensation requirements and separately, those which will be provided by the Project to meet international standards.

6.5 Other Resettlement Impacts

Given the scope of entitlements for this project, and the fact that impacts are more rural and agriculture-based in nature than urban, the Entitlement Framework focusses on impacts most likely to occur. As such some impacts are only addressed at a high level or not at all. The following provide a context to the entitlements proposed for such impacts:

- **Loss of employment:** Where an established formal business needs to close or relocate and there is a potential loss of formal waged-employment as a result of a project, the affected employees may be included in the relevant aspects of the socio-economic survey and the impact on them assessed (e.g. if they will relocate with the employer the Project may offer some assistance with this; if not, support will be offered to assist them to restore their livelihoods). However, given the majority of the land take for the pipeline is a linear 30m strip, it is anticipated it is very unlikely any established formal business (e.g. commercial farm) would be significantly impacted in the corridor to require either closure or relocation or result in loss of such formal waged-employment.
- **Temporary or Partial Impacts:** The Priority Areas, AGIs, MST and pipeline corridor include provision of land to accommodate construction (e.g. the 30m construction corridor includes the area to accommodate construction activities) and, at this stage, all such land is proposed to be acquired permanently. As such no entitlements are proposed for temporary impacts. The exception is if access is disrupted to a dwelling, business, communal facility etc. (school/health facility) during construction. In such instances the Project would work with the construction teams to devise access arrangements during the construction period or provide support to enable such facilities to continue operation (e.g. provide transport for school children to schools which may be temporarily impacted by construction on access routes; enable graziers/pastoralists to pass through certain construction sections at certain times). Similarly, if structures are partially impacted and are able to operate, cash compensation will be provided for the lost portion. If significantly impacted by partial loss, then the structure would be required to be relocated and rebuilt or compensated in cash.

6.6 Outline Entitlement Matrix

As discussed in Chapter 3 (gap analysis comparing Tanzanian and international lender requirements), Tanzanian legislation and IFC PS5 both allow for all four kinds of entitlement; the difference between them is in the degree of emphasis they place on each:

- Tanzanian requirements are largely (but not exclusively) geared towards cash compensation; IFC PS5 allows for cash compensation, but expresses a preference for in-kind compensation where certain conditions occur;
- Tanzanian legislation allows for various types of allowance (disturbance allowance, accommodation allowance, etc.); IFC PS5 allows for certain additional allowances – e.g. transition allowance, assistance for vulnerable persons;
- Tanzanian legislation allows for in-kind compensation – particularly for replacement housing; as mentioned, IFC PS5 prefers in-kind compensation; and
- Livelihood restoration is largely aimed at satisfying IFC PS5; however, there are certain provisions in Tanzanian legislation that support some livelihood restoration (e.g. for the Loss of Profit requirement in the Land Act).

Table 6-2 sets out the various categories of potential loss envisaged, impacts of loss, effects of loss and entitlements. The Entitlement Framework assumes eligibility in terms of presence of eligible PAPs and compensable items prior to cut-off has been established and that entitlement conforms to IFC PS5.

Table 6-2: Entitlements Framework

Impact		Effect	Entitled Persons	Entitlement
Land	A1 Loss of Land with dwelling – entire plot acquired (because it falls wholly in the Project footprint or because remaining land classified as orphaned land and impacts of PAPS total land holding is likely to impact livelihoods)	Acquisition (Permanent Loss)	Legal holder of land Customary holder of land And Institutional owners Applicable only where land is taken in entirety or remnants are not viable.	<p>In-kind Option:</p> <ul style="list-style-type: none"> Replacement land of equivalent size to land lost, at a suitable location, with security of tenure as per IFC PS5; Payment of all transaction costs⁷; Disturbance Allowance,⁸ Other allowances as applicable;⁹ and Participation in livelihood restoration programmes.¹⁰ <p>OR Cash Option:</p> <ul style="list-style-type: none"> Compensation (if entitled) for permanently lost land at market rates as defined by the Registered Valuer;¹¹ Allowances as above; and Participation in livelihood restoration programmes. <p>OR Mixed Option:</p> <ul style="list-style-type: none"> Replacement land of standard size, at suitable location, with security of tenure as per IFC PS5; Cash compensation for land affected and not replaced (if entitled); Project support to find land to replace portion compensation for in cash; Disturbance allowance; Other allowances as applicable; and Participation in livelihood restoration programmes.
	A2 Loss of land with dwelling – only part of plot acquired (with remaining portion)	Acquisition (Permanent Loss)	Legal holder of land Customary holder of land Institutional owners	<ul style="list-style-type: none"> Pro-rata cash replacement value for affected portion of land; Disturbance Allowance; Other allowances as applicable; and Participation in livelihood restoration programmes

⁷ For transaction or registration costs real figures will be established from the local authorities.

⁸ As indicated the Disturbance allowance as per legislation is defined as the average percentage rate of interest offered by commercial banks on fixed deposits for twelve months at the time of loss of interest in land.

⁹ These could include banking costs associated with administration of compensation payment, taxes and transaction costs, as well as assistance with crop starter packages, if necessary. These will be defined by the RAP.

¹⁰ Such programmes would be derived from the findings of the socio-economic survey and census forming part of the RAP/LRP process.

¹¹ Where applicable, mortgage is deducted from pay-out and paid to lending institution. This principle applies to all assets that are encumbered with a mortgage.

Impact		Effect	Entitled Persons	Entitlement
	of viable for economic use)			
	A 3 Permanent loss of agricultural (crop) land where entire plot affected or remaining portion not viable (orphaned land and impacts of PAPS total land holding is likely to impact livelihoods	Acquisition (Permanent Loss)	Legal holder of land Customary holder of land	<p>In-kind Option:</p> <ul style="list-style-type: none"> • Replacement land of same size, or an amount of land with equivalent productive value; • Land will be brought to same level of preparedness as at time of crop survey; • Disturbance Allowance; • Other allowances as applicable; and • Participation in livelihood restoration programmes. <p>OR Cash Option:</p> <ul style="list-style-type: none"> • This option is offered when in-kind replacement is not possible, or where owner has access to alternative farm land suitable for the same agricultural purpose and household has agreed to cash compensation; • Compensation at agreed rates for agricultural land, in proportion to the tenancy or sharecropping agreement (should there be any); • Participation in livelihood restoration programmes; and • Allowances as above. <p>OR Mixed Option:</p> <ul style="list-style-type: none"> • Replacement land of smaller size than land lost, at suitable location; • Cash compensation for land affected and not replaced (if entitled); • Project support to find land to replace portion compensation for in cash; • Allowances as above; • Land preparation cost; and • Participation in livelihood restoration programmes.
	A 4 Permanent loss of agricultural (crop) land where only part of plot acquired with remaining portion still viable	Acquisition (Permanent Loss)	Legal holder of land Customary holder of land	<ul style="list-style-type: none"> • Cash based on pro-rata replacement value for affected portion of land; • Participation in livelihood restoration programmes; and • Allowances as applicable.

Impact		Effect	Entitled Persons	Entitlement
	A 5 Permanent loss of agricultural (crop) land	Acquisition (Permanent Loss)	Acknowledged users but not owners (incl. tenants by occupancy) ¹² Persons with informal occupancy ¹³	<ul style="list-style-type: none"> • None for loss of land. Refer to B 5 and I categories below regarding entitlements for loss of assets. • The Project may, where the persons with informal occupancy are also vulnerable, provide in-kind replacement land with security of title – dealt with on a case by case basis.
	A 6 Permanent loss of grazing land	Acquisition (Permanent Loss)	Legal holder of land Customary holder of land	<ul style="list-style-type: none"> • Cash Compensation for the value of the land at full replacement cost; and • Other entitlements including in-kind options outlined in category H below.
	A 7 Permanent loss of bare farm land /vacant land ¹⁴	Acquisition (Permanent Loss)	Legal holder of land Customary holder of land	<ul style="list-style-type: none"> • Cash compensation for the farmland/vacant land at market value.

¹² This applies to land individually owned or possessed and rented to a third party. Tenants are recognised as having an interest, but not ownership of land under The Valuation And Valuers (General) Regulations, 2018. For land communally held and used see H5 and H6.

¹³ Informal occupiers have a presence on the property that is deemed to be permanent or semi-permanent and that precludes other competing interests.

¹⁴ Vacant land implies land that is held and is used (fallow), even if not operational at the time of the survey, but does not include obviously abandoned land.

Impact		Effect	Entitled Persons	Entitlement
Loss of Residence by Owner ¹⁵	B 1 Loss of primary residence and associated secondary dwellings for wives or family members (subject to criteria) – houses must be occupied and complete at time of final asset survey ¹⁶	Permanent Loss of full structures or if partial where remainder unable to be occupied	Structure owner and occupier irrespective of legal right of occupation including “Certificate of Occupancy”	<p>In-kind Option:</p> <ul style="list-style-type: none"> Structure owners will receive replacement housing and certain ancillary domestic structures with standard house design. The design will comply with Tanzanian regulations and standards and be of an equivalent or adequate standard than the existing houses and comply with all relevant building and planning standards; Transaction Costs; Cost of transportation for the removal of household goods and reusable and transportable construction materials to replacement location; Disturbance Allowance; Other allowances as applicable;¹⁷ and Participation in livelihood improvement programmes. <p>OR Cash Option:</p> <ul style="list-style-type: none"> Replacement cost for structure in entirety;¹⁸ Where applicable, mortgage is deducted from pay out and paid to lending institution; Disturbance Allowance; Other allowances as applicable; and Participation in livelihood improvement programmes.
	B 2 Loss of secondary dwellings (rental houses, free accommodation for relatives, etc.)	Permanent Loss of full structures or if partial where remainder unable to be occupied	Structure owner (but not necessarily occupant)	<p>Subject to same criteria for B1 and if complies:</p> <ul style="list-style-type: none"> Replacement cost for structure as surveyed; Disturbance Allowance; and Other allowances as applicable. <p>OR</p> <ul style="list-style-type: none"> Replacement housing and certain ancillary domestic structure with standard house design. The design will, at a minimum, comply with Tanzanian regulations and standards and be of an

¹⁵ Entitled PAPs will be allowed prior to providing vacant possession to the Project to remove all building and other materials from **their** existing structures (and other assets), many of which are not permanently affixed to the land.

¹⁶ Secondary residential structures and ancillary immovable homestead structures will be assessed based on functional, locational and cultural factors – refer Section 7.3.2 for full definition and context.

¹⁷ Other allowances will include a sum deemed sufficient to facilitate transport to banks or other relevant institutions so that the PAP can access funds paid out. This will be calculated on a region-by-region basis and possibly at the subproject level and will be based on cost of return trip utilising public transport.

¹⁸ Cash option available to homeowners with proven and verified alternative dwelling suitable for household members identified during final census survey; Combination of cash and in kind package for homeowners who prefer a smaller replacement house and the balance paid in cash for improved finishes assessed on case-basis.

Impact	Effect	Entitled Persons	Entitlement
			equivalent or higher standard than the existing houses and comply with all relevant building and planning standards; and <ul style="list-style-type: none"> Participation in livelihood improvement programmes. Allowances: <ul style="list-style-type: none"> Transaction Costs; Cost of transportation for the removal of household goods and reusable and transportable construction materials to replacement location; Disturbance Allowance; and Other allowances as applicable. Incentives: <ul style="list-style-type: none"> Project may offer cash incentive if such structures can be replaced within existing family compound;
B 3 Ancillary structures and outbuildings, livestock kraals, wells/boreholes, septic systems, soak-aways, storehouses, perimeter walls, steps, verandas, non-tarmac access points, and the like - including incomplete structures	Permanent Loss of Other and Ancillary Structures	Owner of infrastructure - note that this may not be same as owner of plot.	<ul style="list-style-type: none"> Replacement cost for entire structure, if no longer viable; Incomplete structures to be valued at Replacement Cost considering the level of completion of the structures; Disturbance Allowance; and Cost of transportation for the removal of household goods and reusable and transportable construction materials to replacement location.
B 4 Sanitation facilities	Loss of sanitation facilities	Owners of residential, commercial and other buildings. Government agencies as owners of communal facilities	<ul style="list-style-type: none"> In kind – Provision of on-site composting latrines, one per affected household or per physical planning standards.

Impact		Effect	Entitled Persons	Entitlement
	B 5 Loss of Primary residence, loss of secondary dwelling(s) and /or loss of ancillary structures and out buildings	Loss of residence, secondary structures, and/ or loss of ancillary structures and out buildings	Persons with informal occupancy and owner of asset	<ul style="list-style-type: none"> Resettlement assistance based on compensation for built assets that they own (excluding land). Addressed on a case by case basis to ensure PAPs do not end up worse off as a result of Project induced displacement. The Project may, where the persons with informal occupancy are also vulnerable, provide in-kind replacement housing and land with security of title – dealt with on a case by case basis
Loss of Residence by Tenant ¹⁹	C 1 Loss of place of residency	Permanent Loss	Tenants, or other owner permitted occupant ²⁰	<ul style="list-style-type: none"> Project support to secure alternative accommodation; Three months residential rental assistance allowance; and Other allowances as applicable.
	C 2 Loss of use of place of residency	Temporary loss of accommodation due to access and return to original place of residence	Tenant, other owner permitted occupant,	<p>In-kind Option:</p> <ul style="list-style-type: none"> In-kind provision of temporary alternative accommodation if available with Project support as required; and Other allowances as applicable. <p>OR Cash Option:</p> <ul style="list-style-type: none"> Rental accommodation payment for period of disturbance; and Other allowances as applicable.
	C 3 Loss of Place of Residency	Temporary or Permanent loss	Informal Occupant	Project support to secure alternative accommodation
Loss of Business Structures by Owner ²¹	D 1 Fixed Structure designated as formal business premises	Permanent loss	Structure owner with legal right of occupation and operator of business	<p>In-kind Option:</p> <ul style="list-style-type: none"> Replacement structure, if available and acceptable (existing buildings may be rehabilitated or adapted for the purpose); Fitting out costs, as appropriate; Disturbance Allowance; Other allowances as applicable; and Participation in community-based training programmes. <p>OR Cash Option:</p>

¹⁹ See footnote 15.

²⁰ The definition of a qualifying tenant will have to be strictly applied in this regard. The Rent Restriction Act, although repealed defines a tenant as a party who occupies land and has erected a structure upon land owned by a third party or who has an agreement to occupy with a third part. The issue of formal agreement is paramount. Members of an immediate family who occupy land in the absence of an agreement are precluded as being classified as tenants.

²¹ See footnote 15.

Impact		Effect	Entitled Persons	Entitlement
				<ul style="list-style-type: none"> • Replacement cost for entire structure; • Fitting out costs, as appropriate; • Disturbance Allowance; • Loss of proven income for 36 months;²² • Transaction Costs;²³ • Full cost of transportation for the removal of goods and reusable construction materials to new location; • Other allowances as applicable; and • Participation in community-based training programmes.
	D 2 Fixed Structure designated as formal business premises	Permanent Loss	Structure owner but non-operator of business	<p><i>In-kind Option:</i></p> <ul style="list-style-type: none"> • Replacement structure, if available and acceptable (existing buildings may be rehabilitated or adapted for the purpose); • Disturbance Allowance; • Transaction Costs; • Full cost of transportation for the removal of goods and reusable construction materials to new location; and • Other allowances as applicable. <p>OR <i>Cash Option:</i></p> <ul style="list-style-type: none"> • Replacement cost for entire structure; • Disturbance Allowance; • Loss of Rental Income for 36 months²⁴; and • Other allowances as applicable.
	D 3 All non-fixed structures designated as informal business premises	Permanent loss	Owner Informal Owner and /or operator	<ul style="list-style-type: none"> • Project assistance for relocation to equivalent or better site, if available, with security of tenure • Compensation for perishables, breakages, etc.; and • Other allowances if applicable.
Loss of	E 1 Fixed Structure	Permanent	Formal Business	<i>In-kind Option:</i>

²² As indicated, the Loss of profits will be computed by taking into consideration the net monthly profit from the business/value of produce multiplied by 36 months to arrive at the loss of profits payable. Loss of profit will be paid when the owner presents audited accounts or proof of paying taxes. Where this is not reasonably available, the loss of profit will be determined by the Registered Valuer in consultation and agreement with the business owner /operator.

²³ This will include any costs associated with formalization of the transfer of premises as envisaged by IFC PS5, specifically GN 11.

²⁴ The allowance is the market rent over a period of 36 months as per legislation.

Impact		Effect	Entitled Persons	Entitlement
Business Tenant²⁵ by designated business premises ²⁶ as		Loss	Tenant	<ul style="list-style-type: none"> Relocation to equivalent or better site, if available, with security of tenure. Perishable Inventory; Other allowances as applicable; and Participation in livelihood improvement programmes. OR Cash Option: <ul style="list-style-type: none"> Loss of Income 6 months; Transportation Relocation allowance; Perishable Inventory; Other allowances as applicable; and Participation in livelihood improvement programmes.
	E 2 Fixed Structure designated as formal business premises	Temporary Loss due to access	Formal Business Tenant	In-kind Option: <ul style="list-style-type: none"> Alternative business premises for period of disturbance; Project assistance to maintain access to premises during construction; and Other allowances as applicable.
	E 3 All non-fixed structures designated as business premises	Permanent loss	Informal Business Tenant	<ul style="list-style-type: none"> Project support to find new location and transport assistance of non-fixed business premises to new location; Transportation Relocation; Other allowances if applicable; and Community based training programmes.
Loss of Employment	F 1 Loss of employment	Permanent	Employee ²⁷	<ul style="list-style-type: none"> Relevant assistance if present and included in the socio-economic /census survey.
Loss of resources providing income in cash or in kind	G1 Loss of community accessed resources such as forests, wetlands and non-economic trees.	Permanent and temporary Loss but does not impact on access to remaining area	Resource users or any persons losing an income stream associated with land alienated and including seasonal natural resource	<ul style="list-style-type: none"> Community level access would be maintained; Training designed to provide assistance and support for income replacement activities; and Participation in livelihood restoration programmes

²⁵ See footnote 15.

²⁶ Structure must be set up to support a business such as a kiosk, maize milling facility etc, contain equipment and to facilities that would support a business and have accounts showing operation of a business. Business tenant to be verified as such by the Ward Officer, Village representative or equivalent.

²⁷ This is unlikely over corridor - Independent employee in a business, agricultural activities etc. Where family members are designated as employees - proof of employment needs to be provided.

Impact	Effect	Entitled Persons	Entitlement	
		users (IFC PS5 GN 8).		
G 2 Loss of access to mineral resources actively exploited on an active mining project	Permanent Loss	Owner of Primary Mining License,	<ul style="list-style-type: none"> Resettlement assistance on a case by case basis including compensation for loss of assets. 	
G 3 Loss of access to mineral resources actively exploited	Permanent Loss	ASM with developed assets but no formal mining/mineral rights	<ul style="list-style-type: none"> Compensation for loss of structures; Participation in community-based training programmes; and Allowances as applicable including transport of tailings 	
Loss of Communal or Institutionally owned structures or land	H 1 Structures owned by community or institutions. These include community centres not built by government, churches, mosques and other places of worship, market stalls, private schools, private clinics, etc.	Permanent Loss or loss of access temporarily	Owner of buildings and infrastructure	<p>For Permanent Loss:</p> <p>In-kind Option:</p> <ul style="list-style-type: none"> Replacement in-kind; Disturbance Allowance; and Other allowances as applicable <p>OR Cash Option:</p> <ul style="list-style-type: none"> Replacement cost for land and structures; Disturbance Allowance; and Other allowances as applicable. <p>Temporary loss of access:</p> <ul style="list-style-type: none"> Project assistance to maintain access on a case by case basis.
	H 2 Government developed and owned structures	Permanent Loss	Government as owner	<p>In-kind Option:</p> <ul style="list-style-type: none"> Replacement of structures in consultant with relevant Government Authority. <p>OR Cash Option:</p> <ul style="list-style-type: none"> Compensation on a case by case basis as per agreement with government.
	H 3 Government developed and owned structures	Temporary loss of access	Government as owner	<ul style="list-style-type: none"> Project assistance to maintain access on a case by case basis Compensation (if relevant) on a case by case basis as per agreement with government.
	H 4 Land used for communal purposes, particularly pastoral	Permanent Loss	Communal owner	<ul style="list-style-type: none"> Cash for permanent land acquired value based on market rates and cash paid to pastoralist community (entity to be nominated by community) or if Village land to Village Council); Allowances as applicable; and

Impact	Effect	Entitled Persons	Entitlement	
land used for collective grazing			<ul style="list-style-type: none"> Corridor not fenced 	
H 5 Land used for communal purposes, particularly pastoral land used for collective grazing	Temporary Loss of access	Communal owner	<ul style="list-style-type: none"> Project assistance in maintaining some access or alternative arrangements during the construction period; and Corridor not fenced. 	
H 6 Roads, pathways, drainage, and electricity mains	Permanent Loss of infrastructure	District and local government, communities, or utility company.	<ul style="list-style-type: none"> Provision of roads within communities to national road safety standards including drainage and safety crossings where required; Diversion of services and infrastructure in conformity with national standards; Provision of access roads to resettlement sites where there is no existing access; and Rerouting of pathways around project infrastructure based on assessment of loss of access. 	
Trees and Crops	I 1 Loss of seasonal crops / seedlings replanted after harvesting	Permanent loss or restriction of access	Legal Holder of Land and Owner of Crops or Trees of Economic Value	<ul style="list-style-type: none"> Not compensated if seasonal crops are harvested prior to relocation; If above is unable to be achieved, then Rates approved by Office for the Chief Valuer are used; Where rates are not current the value of standing crops will be assessed using Income Method. Participation in livelihood improvement programmes; Disturbance Allowance; and Other allowances as applicable.
	I 2 Loss of perennial (annual) crops	Permanent loss or restriction of access	Owner of Crops or Trees of Economic Value	<ul style="list-style-type: none"> Same as I 1 above.
	I 3 Loss of crops – seasonal and perennial	Permanent loss or restriction of access	Tenant farmer	<ul style="list-style-type: none"> Same process as per I 1 and I 2 above except that the value of standing crops, using Income Method, is reduced to take account of compensation amount due to the land owner from the tenant (if applicable); Assistance in finding new cultivable land if applicable; Participation in livelihood improvement programmes; Disturbance Allowance; and Other allowances as applicable.
	I 4 Loss of fruit trees of economic value including fruit and timber trees	Permanent loss or restriction of access	Tree owner	<ul style="list-style-type: none"> Owners of economic trees that will be lost will receive cash compensation for the trees based on the valuation established by the Registered Valuer and approved by the Government Chief Valuer; Participation in livelihood improvement programmes;

Impact		Effect	Entitled Persons	Entitlement
				<ul style="list-style-type: none"> Disturbance Allowance based on the value of the trees; and Other allowances as applicable.
	I 5 Loss of timber trees of economic value	Permanent loss or restriction of access	Tree user owner	<ul style="list-style-type: none"> Same process as I 4; Disturbance Allowance based on the value of the trees; and Other allowances as applicable.
	I 6 Loss of fruit or timber trees	Permanent loss or restriction of access	Communal/Village ownership	<ul style="list-style-type: none"> Same as I 4 however compensation paid to Village Authority.
	I 7 Loss of agricultural assets	Permanent loss of access	Informal owner of all categories of crops and trees	<ul style="list-style-type: none"> Same as process as relevant I category listed above. Addressed on a case by case basis to ensure PAPs do not end up worse off as a result of Project induced displacement. The Project may, where the persons with informal occupancy are also vulnerable, provide in-kind replacement agricultural land with security of title – dealt with on a case by case basis
Cultural Assets	J 1 Any substantial loss of cultural assets or activities resulting from alienation of land or loss of access. These can be educational, religious or recreational assets.	Permanent	Cultural group or community impacted by loss	<ul style="list-style-type: none"> Development intervention designed to provide alternative as agreed with the impacted group or community.
	J 2 Graves	Permanent	Individual or groups laying claim to grave	<ul style="list-style-type: none"> Municipal or District Health Officers to oversee grave removal and relocation in conformity with health requirements; Relocation or sealing of grave in consultation with claimant or representative of claimants; and The Project will provide compensation rates for graves based on Registered Valuer's opinion (considering construction cost, material type, digging costs, reburial ceremony costs) and Government Chief Valuer's guidance on national rates set for grave types.

Impact		Effect	Entitled Persons	Entitlement
Vulnerable Individuals or Groups	K 1 Supplementary program of social support for vulnerable people entitled to any of the above benefits	Permanent or Temporary Loss	Individual or groups that may be disproportionately impacted by displacement. This may include the elderly, disabled or those suffering extreme forms of deprivation.	<ul style="list-style-type: none"> • Designated assistance as assessed on a case by case basis to ensure that vulnerable people have access to intended compensation and protection afforded them by the conditions of the RAP; • Legal assistance, financial assistance and practical assistance; and • Participation in livelihood improvement programmes.
Financial Transition	L 1 Cash windfalls	Inability of households to manage sudden cash windfalls and misallocation of funds for items other than intended ends.	All persons receiving a form of cash compensation identified through final census surveys	<ul style="list-style-type: none"> • Money management training will be provided; and • Assistance with the opening of bank accounts.

