

CHAPTER-VII

Devolution in discharge of selected areas

Audit selected five areas (Water supply, Public Health and Sanitation, Solid Waste Management, Property Tax and Water Charges) in order to assess whether ULBs were adequately empowered to discharge these functions effectively. The audit finding in this regard are discussed in succeeding paragraphs.

7.1 Water Supply

(i) Empowerment of ULBs for delivery of water supply activities

Section 277-A of HM Act provides that the State Government may entrust the duties and responsibility relating to water supply and sewerage to PHED. Accordingly, the State Government transferred (April 1993) the core functions of municipalities to PHED except Municipal Corporation, Faridabad. Subsequently, the State Government transferred the core functions back to three other Municipal Corporations i.e. Gurugram (w.e.f. 2013), Karnal and Sonapat (w.e.f. 2018). Thus, presently only four, out of 87 ULBs are performing the water supply and sewerage activities in their respective municipal area and in the rest of the municipalities, these activities including collection of water and sewerage charges are performed by PHED.

During exit conference, the department confirmed the facts and figures.

(ii) Assignment of water supply activity to Municipal Corporation, Karnal

(a) *Non-providing of adequate technical manpower*

The State Government while transferring the activity to Municipal Corporation, Karnal (MCK) decided (September 2018) to send nine¹ technical officers who were looking after the water and sewerage services and 167 regular mechanical establishment (RME) staff deployed on operation and maintenance of these services from PHED to MCK on deputation for one year.

During the examination of records of MCK, it was observed that PHED transferred only six² technical officers and 144 RME staff against above mentioned officers and RME staff. It was further observed that as of December 2020, there were only two Junior Engineers and 11 RME staff looking after the activity of water supply and sewerage in the Municipal Corporation and rest of technical manpower alongwith RME staff had been

¹ Executive Engineer: 1, Sub-Divisional Engineers: 2 and Junior Engineers: 6.

² Executive Engineer: 1, Sub-Divisional Engineers: 2 and Junior Engineers: 3.

repatriated to PHED. The existing technical manpower of the MC was given additional work responsibilities to look after this function also. Further, MCK has hired additional manpower on outsourcing basis against the RME staff.

During exit conference, the department stated that efforts would be made to overcome the shortage of manpower by recruitment.

(b) *Non-formation of Subject Committee*

Section 40 of HMC Act read with bye-law 22 of Haryana Municipal Corporation Business Bye-laws, 2009 provide for formation of *ad-hoc* committee on water supply and sewerage for framing schemes/proposals for water supply, sewerage and drainage and connected affairs and carry out survey for existing consumption and demand of water and prepare estimates for future water supply requirements, ascertaining wholesomeness of water supply and keeping regular check up in water supply sewerage staff, etc. Audit observed that MCK had neither formed any *ad-hoc* committee nor prepared/conducted any plan/survey to prepare estimates for future water supply requirements. There are 1.40 lakh households and 0.41 lakh connections for water supply within the municipality limits of MCK as on March 2020.

During exit conference, the department stated that reasons for non-formation of Subject Committee by MC Karnal has been called for.

(c) *Non-coverage of entire municipal area*

As per directions (March 2016) of the State Government, HSVP transferred 14 developed sectors to MCK falling within its municipal area for maintenance of water supply, sewerage, storm water, street lights and roads, etc. However, the MCK expressed (October 2016) its inability to take over the water supply and sewerage works in these sectors. It was further observed that water supply and sewerage in these sectors continues to be discharged by HSVP even after transfer of the function by PHED to MCK for entire municipal area in September 2018.

During exit conference, the department confirmed the facts and figures.

(d) *Non-providing of Budgetary Support*

As discussed in succeeding paragraph 7.5, the MCK is not able to recover its operation and maintenance (O&M) cost incurred on water supply as rates of water charges are fixed by the State Government. Further, the State Government did not provide any budgetary support to MCK despite the fact that the same was provided to PHED through State Budget before transfer of the function.

Thus, it is evident that though the State Government transferred the core function of water supply to the MC belatedly in compliance of 74th CAA but the Municipal Corporation was not adequately empowered in terms of functionaries and funds to discharge the function of water supply in an effective manner. Besides, the transfer of function itself stands curtailed in view of limited coverage of municipal area for this function.

During exit conference, the department confirmed the facts and figures.

Recommendation: Feasibility of transferring the water supply and sewerage activities to respective ULBs may be explored. Adequate Technical manpower, proper planning required for running the function should be provided by the State Government.

7.2 Public Health and Sanitation

(i) Empowerment of ULBs in delivery of Public Health and Sanitation activities

Section 132 to 143 of HM Act and Section 193 to 215 of HMC Act deals with provision of sewerage and storm water drainage. Section 144 to 149 of the HM Act and Section 287 to 302 of the HMC Act and Haryana Municipal (Sanitation and Public Health) Bye-laws, 1976 deals with various measures taken by a municipality to safeguard residents from dangerous/infectious disease. The Rules³ framed under HM Act and Section 275 to 279 of HMC Act provide for provision of public latrines and urinals and keeping the same clean and in proper condition. Further, Haryana Municipal Business Bye-laws, 1981 framed under HM Act provides that Municipal Medical Officer shall be in-charge of the Sanitation, Public Health and Health Departments of a Committee. He shall supervise the sanitary conditions within the municipal area and shall be responsible for making arrangements for the disinfection in connection with the occurrence of an infectious disease or a threatened outbreak of such disease.

As discussed in the paragraph 7.1 (i) only four⁴ ULBs were performing the water supply and sewerage activities in their respective municipal area and in the rest of the municipalities the function of sewerage is performed by PHED on behalf of ULBs. Further, Health Department maintains hospitals and dispensaries in the State and carries out immunisation and vaccination. However, sanitation including construction of public latrines, maintenance thereof and disinfection of localities affected by infectious disease is done by respective ULBs.

³ Haryana Constructions and Maintenance of Municipal Latrines and Urinals Rules, 1976.

⁴ Municipal Corporation: Faridabad, Gurugram, Karnal and Sonapat.

Audit observed that there were 10 sanctioned posts for Medical Officer in 10 Municipal Corporations of the State against which only one Medical Officer (Municipal Corporation, Gurugram) was available as of January 2020. There was no sanctioned post for Medical Officer or any para-medical staff in the Municipal Council/Committee. Similarly, there was acute shortage of specialist/expert in sanitation and *Safai Karmacharis* in all the ULBs of the State as discussed in paragraphs 5.2.2 and 5.2.3.

Audit further observed that out of all the test checked ULBs, only one ULB i.e. MCK was running a dispensary under its administrative control and had deployed one pharmacist and one sweeper in it, whereas technical manpower i.e. one doctor, one lab technician one staff nurse and six Auxiliary Nursing Midwives were deputed by Health Department. The MCK had not incurred any expenditure for operation of this dispensary except salary of two staff members.

(ii) National Urban Sanitation Policy

National Urban Sanitation Policy-2008 (NUSP-2008) requires State Government to prepare State Urban Sanitation Strategies to ensure assigning of responsibility to ULBs as envisaged in 74th CAA and where the assignment is partial or incomplete, States are required to make concerted efforts to devolve powers, roles and responsibilities along with financial and personnel resources necessary for ULBs to discharge their functions. The policy also suggested that the ULBs will also have to be accorded wide-ranging powers over agencies that currently carry out sanitation related activities in the city which are not directly accountable to them, e.g. parastatals and PHED.

Further, GoI launched (October 2014) Swachh Bharat Mission (SBM). SBM guidelines prescribe that without a proper City Sanitation Plan⁵ (CSP) for each city and State Sanitation Strategy as indicated in NUSP-2008 objectives of SBM can not be achieved.

Audit observed that the State Government did not prepare any State Sanitation Strategy to devolve full powers, roles and responsibilities along with financial and personnel resources necessary for ULBs to discharge this core municipal function as per NUSP-2008 and SBM guidelines. Further, only two⁶ cities prepared their CSP. It was also observed that State had got eighth rank among the State Ranking in Sanitation Survey (i.e. Swachh Survekshan 2020)

⁵ City sanitation plan include all the aspects such as plan for development of institutions/organisations responsible for sanitation with their roles and responsibilities, plan for ensuring 100 *per cent* sanitation access to different socio-economic groups with related O&M systems, plan for safe collection, conveyance, treatment of sanitary wastes and plans for other significant local aspects.

⁶ Panchkula and Rohtak.

conducted by Ministry of Housing and Urban Affairs, GoI and got 1,678.7 marks⁷ out total 6,000 marks.

Thus, the State Government failed to devolve powers, roles and responsibilities along with personnel resources necessary for ULBs to discharge their functions to full extent. Majority of functions related to public health and sanitation were being discharged by the State Government Departments. Further, comprehensive planning through CSPs at ULBs level and State Sanitation Strategy at the State Government level was not formulated as envisaged in NUSP-2008 and SBM guidelines.

During exit conference, the department confirmed the facts and figures.

7.3 Solid Waste Management

(i) Empowerment of ULBs in delivery of Solid Waste Management

As per Rule 11 of Solid Waste Management Rules, 2016 issued by GoI, the State Government was required to prepare a State Policy and Solid Waste Management Strategy for the State through the DULB within one year from the notification of SWM Rules, 2016. Further, as per Rule 15 of SWM Rules, 2016, ULBs were required to prepare a SWM plan within six months from the date of notification of State Policy and Strategy on Solid Waste Management and submit a copy of the same to the DULB.

In compliance with this, the DULB formulated (July 2018) a State Policy and Solid Waste Management Strategy (the Policy) as required under Rule 11 of SWM Rules, 2016. DULB also prepared ULBs level plans as required under Rule 15 of SWM Rules, 2016. Cluster-wise plan was formulated by DULB and not by individual ULB, which undermines the role of the ULBs in formulation of SWM plans. The policy prescribed State Level Integrated Solid Waste Management (SLISWM) action plan on cluster based approach under PPP mode. Accordingly, the entire State was divided into 14 clusters.

Out of 14 clusters, in four⁸ clusters, State Level Integrated Solid Waste Management on waste to Energy based technology were planned, while remaining 10 clusters⁹ were planned on technology based on Waste to Compost and Refused Derived Fuel¹⁰. Out of these 14 clusters, only two

⁷ Performance in support to cities: 978.3 of 1800 marks, performance in Garbage free star (GFS) rating open deification free (ODF): 500 out of 1,800 marks and Performance in Swachh Survekshan 2020: 280.4 out of 2,400 marks.

⁸ (i) Gurugram-Faridabad, (ii) Ambala-Karnal, (iii) Rohtak and (iv) Sonapat-Panipat

⁹ (i) Jind, (ii) Hisar, (iii) Dabwali-Sirsa, (iv) Rewari, (v) Panchkula, (vi) Bhiwani, (vii) Yamunanagar, (viii) Punhana, (ix) Farukhnagar and (x) Fatehabad.

¹⁰ Means fuel derived from combustible waste fraction of solid waste like plastic, wood, pulp or organic waste, other than chlorinated materials, in the form of pellets or fluff produced by drying, shredding, dehydrating and compacting of solid waste.

clusters namely Gurugram-Faridabad and Sonapat-Panipat had been awarded (April 2017) under PPP mode by DULB and was under progress (October 2020). The remaining clusters could not be awarded due to lack of adequate response from the private bidders. The State Government reorganised (July 2020) the remaining 12 clusters into 11 clusters and decided to retender these clusters on open technology (waste to compost, Refused Derived Fuel, Bio-methanation, waste to energy or any other suitable technology) under PPP mode.

As per annual report for the year 2019-20, all ULBs in the State generated solid waste averaging 5,232 ton per day (TPD). Out of which, ULBs could collect 4,809 TPD (92 *per cent*) and process/treat 1,621 TPD solid waste (34 *per cent*) of collected solid waste. The remaining solid waste of 3,188 TPD was dumped at various dump sites without following the system of sanitary landfilling¹¹. Door to door collection was being done in 1,439 (93 *per cent*) out of 1540 wards and source segregation of solid waste was achieved in 988 wards (64 *per cent*). There were four common sanitary landfills sites for disposal of solid waste by all the ULBs in the State, however, the same were not operational.

Thus, it was evident from the aforesaid that the State Government/DULB has major role in policy and strategy formulation, tendering and technology selection in core ULBs function of Solid Waste Management and ULBs are just implementing the various activities under the overall supervision of State Government/DULB. This arrangement undermines the role of ULBs in the Local Self Governance.

During exit conference, the department confirmed the facts and figures.

Recommendation: The ULBs should be given full freedom in policy and strategy formation in all activities of Solid Waste Management Function.

7.4 Property Tax

The property tax on land and buildings is the main source of ULB's own revenue and the same constitute 39.60 *per cent* of own revenue during the period 2015-16 to 2019-20. The ULBs in the State, were empowered to levy property tax on buildings or vacant lands situated within their jurisdiction under Section 69 (read with Section 84) of the HM Act and Section 87 (read with Section 149) of the HMC Act. The State Government amended (2012) HM and HMC Acts with effect from April 2010 and accordingly, assessment

¹¹ Means the final and safe disposal of residual solid waste and inert wastes on land in a facility designed with protective measures against pollution of ground water, surface water and fugitive air dust, wind-blown litter, bad odour, fire hazard, animal menace, bird menace, pests or rodents, greenhouse gas emissions, persistent organic pollutants slope instability and erosion.

of property tax based on annual value was completely abolished and the same was leviable based on various fixed rates as specified for different plot sizes, city in which the building or land is situated (four categories i.e. A1, A2, B and C cities) and purpose of its utilisation (i.e. residential, industrial and commercial, etc.). Audit observed following shortcomings in property tax system in the State:

- Though the authority to collect property tax is vested with ULBs, powers pertaining to the rates and revision thereof, procedure of collection, exemptions, concessions, etc., were vested with the State Government. Thus, ULBs in the State lacked complete autonomy in generating own revenue.
- 13th Finance Commission (TFC) recommended (December 2009) constitution of a Property Tax Board (PTB) to put in place an independent and transparent procedure for assessing property tax, enumerating all the properties of ULBs and review/revision of property tax system. However, the State Government has not established any PTB in compliance with the recommendations of TFC. Consequently, ULBs in the State lacked independent and transparent mechanism for assessment, revision of property tax and technical guidance in this regard.
- Second Administrative Reform Commission (SARC) recommended (October 2007) that all ULBs should switch over to the Unit Area Method¹² or Capital Value Method¹³ for assessment of property tax in time bound manner in order to make the property tax buoyant. The State Government had not adopted any of the method recommended by SARC and ULBs were collecting property tax on various fixed rate specified for different plot sizes, its purpose and city as decided by the State Government in October 2013. Area-based property tax tends to be relatively stagnant as it is unresponsive to changes in property prices pending revisions in tax rate and only source of increase in property tax is the increase in the number of properties. Therefore, property tax in the State was non-buoyant with respect to market value of the property. Resultantly, ULBs were unable to generate additional revenue due to increase in market value of the properties in their jurisdiction.

¹² The Unit Area Method captures various parameters/factors of property (i.e. Location factor, Structural factor, Age factors, Occupancy factor and Usage factors, etc.) for assessment of property tax and solve the problem of tax buoyancy to some extent by periodic revision of parameters/factors without revision of tax rate.

¹³ Under capital value method property tax is assessed based on the market value prescribed for the property.

- Section 97 to 100 of HMC Act and Section 76 to 81 of HM Act require ULBs to prepare property list of all land and buildings in their jurisdiction and amend, update and alter the detail of the same from time to time for the purpose of levying property tax. In this regard, ULBs were required to get property survey done for a period of five years and supplementary survey every year. SARC recommended (October 2007) that a computerised database of all the properties using GIS mapping should be prepared for ULBs. The State Government allotted (October 2018) work relating to preparation of computerised database of all the properties using GIS mapping to a private agency for all the ULBs in the State. The work was scheduled to be completed by December 2019, however, the same has not be completed till November 2020. Audit noticed that in the absence of GIS based survey, 49 ULBs were assessing the property tax for the year 2019-20 based on property survey conducted prior to 2014-15. Further, only one test checked ULB (MC, Karnal) was conducting supplementary survey every year for inclusion of new property. It was also observed that none of the test checked ULBs were using other sources of information like water and electricity connection data, building plan approvals, etc. to arrive at the correct number of properties that are taxable. Consequently, the property tax base could not be increased to its maximum potential for want of proper data pertaining to potential assessees.
- SARC also recommended that categories of exemptions from property tax need to be reviewed and minimised. Further, 14th FC recommended for not providing such exemption in normal course and wherever it is necessary the loss may be compensated by State Government. Audit in this regard observed that properties which were exempted from paying property tax in 15 test-checked ULBs constituted 19.68 *per cent* in four corporations, 16.97 *per cent* in two councils and 0.69 *per cent* in nine committees of total properties in area of the ULBs during 2015-20. Further, 14 test-checked¹⁴ ULBs had to forgo ₹ 14.64 crore against total amount due of ₹ 47.02 crore under two rebate schemes implemented during 2019-20 which constitutes 31.14 *per cent* of total amount due. During the period 2015-20, the State Government issued 15 rebate schemes. However, the State Government did not set up any mechanism to compensate ULBs of such loss of property tax due to rebate/exemptions. Resultantly, significant portion of own revenue of ULBs on accounts of exemption/waiver was foregone.

¹⁴ Information not provided by MC, Naraingarh.

- The accumulated arrears of property tax in the 14¹⁵ test-checked ULBs, as on 31 March 2020 was ₹ 615.92 crore. Out of which ₹ 180.29 crore was pending against various State Government properties which constituted 29.27 per cent of total arrear. This was despite the fact that the State Government was already paying property tax at half of normal rate. Audit observed that the pendency of arrear of property tax in respect of five¹⁶ test-checked ULBs was more than ten years while one ULB (i.e. MC, Karnal) had arrear since 2010-11. The test-checked Municipal Committees did not maintain records in this respect. It was also observed that all test-checked ULBs were issuing show-cause notices under Section 104 of HMC Act/94 of Section of HM Act. However, only four¹⁷ test checked ULBs were exercising the power under Section 130 of the HMC Act/Section 94 of the HM Act to recover the dues by attachment of rent, as arrear of land revenue, by attachment and sale of immovable properties, by suit, etc.

The average collection efficiency in respect of test checked four Municipal Corporations, two Municipal Councils and eight Municipal Committees during the period 2015-20 works out to be 36.50 per cent, 42.03 per cent and 61.28 per cent respectively.

- As per Section 92 of HMC Act, Central Government properties are exempted from payment of property tax. It is mentioned in the section *ibid* that section does not prevent the Municipal Corporation from levying service charges in lieu of services provided. SARC, 11th FC and 13th FC also recommended collection of services charges from all Central and State Government properties which are exempted from payment of property tax. Audit observed that all the test checked ULBs had not levied service charges on Central Government properties. Further, none of the test-checked ULBs was collecting the service charge from the State Government properties which were exempted from property tax.
- There was shortage of specialised manpower for taxation in all types of ULBs. As per the standard fixed (February 2018) by the State Government, there should be 30 post for Zonal Taxation Officers, 92 post for Taxation Superintendents and 131 post for Taxation Inspectors. However, there were shortages of 24 (80 per cent) Zonal Taxation Officer, 88 (96 per cent) Taxation Superintendents and

¹⁵ Information not provided by MC, Assandh.

¹⁶ Municipal Corporation: Ambala, Panchkula and Yamunnagar; Municipal Council: Thanesar and Kaithal.

¹⁷ Municipal Corporation: Ambala, Karnal, Yamunnagar and Municipal Council, Thanesar.

84 (64 *per cent*) Taxation Inspectors as on January 2020 with respect to the standard.

Thus, power in respect of rates and revision of property tax, exemption, etc. retained with State Government contrary to the provisions of Article 243 X of the Constitution and forfeit the sole purpose of empowering ULBs to levy and collect taxes so that the devolved functions can be carried out effectively by ULBs.

During exit conference, the department stated that the State Government has retained such powers in order to enforce a uniform rate of property tax in the State. The Government has constituted a committee for recommendation of rate of Property Tax and the necessary actions would be taken after receiving of recommendations of the committee. State Government provided rebate/exemption in property tax in order to expedite collection of outstanding property tax. However, alternative measures as mentioned under Section 130 of the HMC Act/Section 94 of the HM Act to recover the dues by attachment of rent, as arrear of land revenue, by attachment and sale of movable/immovable properties, etc. would be taken in order to collect the outstanding property tax. State Government Departments would be instructed to make payment of outstanding property tax. The ULBs have been instructed to take necessary actions for charging service charge.

Recommendations:

- *The Property Tax Board needs to be constituted in order to provide technical expertise to ULBs in compliance with 13th Central Finance Commission (CFC) recommendations.*
- *The Property Tax survey should be conducted at regular intervals in order to ascertain the number of taxable property.*
- *The system of property tax should be reviewed in order to induce buoyancy in the Property Tax.*
- *The recommendation of 14th CFC should be followed in case of rebate/exemption in property tax.*
- *State Government should create a mechanism to avoid accumulation arrear of property tax against properties of various State Governments and immediately clear existing arrears.*

7.5 Water Charges

National Water Policy, 2012 stipulates that pricing of water should ensure its efficient use and reward conservation and the same should be determined on volumetric basis and be reviewed periodically. Section 70 (1) (xv) of HM Act

and Section 89 (1) (A) of HMC Act provides ULB to collect water charges at rates decided by the State Government from time to time for supply of water in municipal area. Thus, ULBs in the State lack autonomy in deciding the water charges and even the power of giving exemptions/concessions is vested with the State Government.

The State Government had decided/fixed the water charges in March 2011 and the same had not been revised since then. Further, the water charges were not fixed in a manner which could ensure efficient use and reward conservation of water as there were only two rates for water charges i.e. one for domestic usage (₹ one per kilo litre) and other for industrial/commercial/institutional usage (₹ four per kilo litre). Consequently, the existing water charges remained unrevised since March 2011 and structure of the rates did not incentivise conservation of water as envisaged in National Water Policy 2012. It was further observed that the State Government notified State Urban Water Policy in March 2012, which however does not provide for periodic revision of water charges in order to compensate rise in cost of operation and maintenance of water supply. Examination of records of MC, Karnal revealed following deficiencies with regard to collection of water charges:

- **Recovery of water charges:** Ministry of Urban Development, GOI, prescribed (2008) user charges should be designed in such a manner that they are equivalent to the cost of operation and maintenance (O&M) of the service. Audit observed that the Corporation was not able to meet the cost of O&M of supplying water within its municipal area through levy of water/user charges as the same are determined by the State Government. Audit observed that MC, Karnal assessed water charges amounting to ₹ 2.32¹⁸ crore during 2019-20 which works out to 12.41 *per cent* of the cost of operation and maintenance (O&M) of the water service, ₹ 18.70 crore during 2019-20. No budgetary support for performing this activity was provided by State Government to MCK whereas, the same was being provided to PHED. Audit further observed that the Corporation could recover only ₹ 1.72 crore (23 *per cent*) against total demand of ₹ 7.43 crore (including arrear of ₹ 5.11 crore) during 2019-20. There was no system of issuing notices or other measures to recover the default amount from the users.
- **Unmetered water connection:** Metered connections are pre-requisite for recording actual consumption of water by the users, collection of user charges and reward water conservation. Audit observed that there were 40,574 water connections (domestic: 39,360, commercial:

¹⁸ On the basis of water charges fixed by the State Government in March 2011. Demand of ₹ 2.90 crore to water charges for the year 2019-20 includes sewerage charges at the rate of 25 *per cent* of water charges. Thus, demand for water charges worked out of ₹ 2.32 crore for the year 2019-20.

839, Industrial: 353 and Institutional: 22) in the municipal area. Out of which 11,000 domestic connections (28 *per cent*) were unmetered. Further, no prescribed mechanism existed at MC, Karnal to ascertain whether water meters have been fixed for all households, commercial and non-commercial properties.

- **Unauthorised connection/leakages:** Audit observed that MC, Karnal had not evolved any mechanism/system to watch over any illegal/unauthorised connections and to prevent loss of water due to leakages, etc. and necessary action to disconnect unauthorised connections and prevent loss of water due to leakages was taken on receipt of complaints in this regard.
- **Raising of bills:** The Municipal Corporation issues water bills on six monthly basis (i.e. January to June and July to December). However, water bills for the period from July 2018 to June 2019 were issued in August 2019, July 2019 to December 2019 in March 2020 and water bills from period January 2020 to June 2020 were not issued till January 2021 which indicates that water bills were not being issued regularly and timely.
- **Meter reading:** There was no system of taking water reading to work out actual consumption of water for domestic connections and issue of water bills accordingly. Audit observed that water bills to users of domestic category were issued on the basis of minimum amount of ₹ 48 per month instead of actual consumption. Further, there was no mechanism/system to identify faulty meter and replace the same as the billing software did not have any provision for recording fresh meter reading.

During exit conference, the department stated that Municipal Corporation, Karnal would be instructed to take necessary actions in this regard.