

Water Resources Board – 2014

The audit of financial statements of the Water Resources Board for the year ended 31 December 2014 comprising the statement of financial position as at 31 December 2014 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 13(1) of the Finance Act, No.38 of 1971 and Section 17(2) of the Water Resources Board Act, No.29 of 1964 as amended by Act, No 42 of 1999. My comments and observations which I consider should be published with the Annual Report of the Board in terms of Section 14(2) (c) of the Finance Act appear in this report.

1.2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

1.3 Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Standards of Supreme Audit Institutions (ISSAI 1000- 1810). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgements, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Sub-sections (3) and (4) of Section 13 of the Finance Act, No.38 of 1971 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1:4 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2:2 of this report.

2. Financial Statements

2:1 Opinion

In my opinion, except for the effects of the matters described in paragraph 2:2 of this report, the financial statements give a true and fair view of the financial position of the Water Resources Board as at 31 December 2014 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Accounting Policies

Although the administrative expenses of Rs.11,938,643 such as maintenance of motor vehicles, payment of telephone bills and insurance payments etc. had been absorbed to the research studies, the accounting policy in respect of absorption of such expenditure had not been disclosed. Therefore, the accuracy and the classification of expenditure shown in the financial statements could not be ascertained in audit.

2.2.2 Accounting Deficiencies

Excess in 75 units and shortages in 287 units were reported by Board of Survey conducted during the year under review in respect of 156 stock items. However, relevant adjustments had not been made in the financial statements.

2.2.3 Un-reconciled Control Accounts

The following un reconciled differences were observed between Treasury Print Out and the statement of financial performance for the year under review relating to utilizing the Treasury grants for purchase of fixed assets such as furniture and fittings, machinery, computer and accessories etc.

Item	Amount as per Treasury print - out	As per statement of financial performance	Difference
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	Rs.	Rs.	Rs.
Capital Expenditure	37,790,756	26,500,000	11,290,756
Capital Grant	37,790,756	26,500,000	11,290,756

2.2.4 Accounts Receivable and Payable

The following observations are made.

- (a) The Board had not taken effective action to recover a sum of Rs. 2,862,851 out of the total receivables of Rs. 9,579,799 as at 31 December 2014 even though it had remained outstanding for more than one year.
- (b) The Board had obtained advances totalling Rs.18,952,652 from 30 institutions and 4 individuals to carry out various type of works from 2006 to 2013. Even though out of those advances sums aggregating Rs.1,574,106 elapsed for more than one year, relevant works had not been completed.
- (c) Out of the advances obtained by the Board from clients to carry out various type of works, an amount of Rs. 18,952,652 had remained unsettled as at the end of the year under review. The following observations are also made in this connection.
 - (i) The Divisional Secretary of Kalpitiya had paid an advance of Rs.1,751,358 to the Board in 2006 for the construction of a drinking water well under "Karabe" drinking water Project. Due to water of the well is being salty, it was promised to refund the total amount. However, out of that a sum of Rs.1,056,720 had been shown in the financial statements without being settled as promised. It was also observed that the disciplinary action against the responsible officers for negligence of their duties had not been taken.
 - (ii) A letter sent to the Provincial Secretary -Puttalam for confirming the payable of Rs. 113,008 had been returned due to error in the address. Therefore, reliability of the payable amounting to Rs.113,008 is questionable in audit.
 - (iii) In view of non-received of twenty four confirmations out of 35 letters sent for confirmations, the recoverability of advances amounting to Rs.16,840,458 shown in the financial statements is also questionable in audit.

2.2.5 Lack of Evidence for Audit

The confirmations relating to balances of trade receivable and service advance payable amounting to Rs.9,536,434 and Rs.15,060,132 respectively had not been made available for audit. Therefore, the reliability and accuracy of those balances could not be ascertained in audit.

2.2.6 Non – compliance with Laws, Rules Regulations etc.

The following non – compliance were observed in audit.

Reference to Laws, Rules and Regulations.	Non - compliance
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(a) Water Recourses Board Act, No. 29 of 1964 and Section 14 (1) and 14(2) of amended Act, No 42 of 1999	Even though the Advisory Committee should advice the Board on any or all of the matters set out in Section 12 of the Act, the Committee to the Board had not met during the year under review.

Further, nine research studies conducted during the year under review had not been brought to the notice of the Committee for its advice. Therefore, the research expenditure of Rs.26,500,000 incurred thereon could not be accepted due to unauthorized by the Advisory Committee in terms of provisions in the Water Resource Board Act.

(b) Financial Act, No 38 of 1971
Section 14 (3)

The annual report for the year 2012 had not been tabled in Parliament as requested.

(c) Section 9.7 of the Public Enterprise
Circular No. PED/12 of 02 June
2003

A special allowances aggregating Rs.1,716,000 had been paid to 17 selected officers of the Board from January to December 2014 without obtaining the required approval from the Secretary to the Treasury.

(d) Treasury Circular No. 842 dated
19 December 1978

A register of fixed assets had not been maintained by the Board in terms of provision in the Circular.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the working of the Board for the year ended 31 December 2014 had resulted in a pre-tax net deficit of Rs.39,063,000 as compared with the corresponding pre-tax net deficit of Rs.46,872,000 for the preceding year, thus indicating an improvement of Rs. 7,809,000 in the financial results for the year under review. The increase of income by Rs. 31,611,000 for the year under review was the main reason attributed for this improvement.

4. Operating Review

4.1 Performance

According to the annual estimates, progress reports and other information furnished by the Board, the physical performance of the construction works and research studies carried out by the Board during the year under review is given below.

Item / Activity	Estimated units	Completed Units	Variation Units
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Hydrogeological survey	200	322	122
Construction of tube wells	100	157	57
Installation of hand pumps	50	68	18
Conducting the pumping tests	80	87	07

Cleaning of tube wells	10	36	26
Analysis of water samples	1000	834	166

Special Project Implemented under the Consolidated Fund

* Water Quality Study in Anuradhapura District.

Collection and analysis of water samples	500	261	239
Carry out geophysical survey	30	20	10
Test bore hole drilling	30	22	08
Procurement pump test equipment	01	-	01
Pumping test leveling & reporting	20	04	16

* Conducting of Training Programmes on Awareness Creation about Water Born Health Hazards and Conducting Water Clinics.

Conducting 3 day training programmes	10	07	03
Conducting water clinics	06	08	02
Distribution of low cost fluoride filters	150	163	13
Procurement of water filters	25	62	37
Installation of Reverse Osmosis (RO) plants.	08	41	33

* Hydrogeological Study on the Coastal Sandy Aquifer Extending from Colombo to Negambo

Geophysical investigation	50	28	22
Construction of shallow bore holes	25	07	18
Pumping tests	20	26	06
Leveling of wells	100	78	22
Collection & analysis of water samples	200	239	39

* Development of Ground Water Monitoring Network in Jaffna Peninsula.

Hydrogeological survey	40	31	09
Construction of test bore holes	40	04	36
Water analysis of samples	320	144	176
Pumping tests	50	05	45
Ground water monitoring	320	222	98

* Hydrogeological Study in Limestones Aquifers in Mannar District.

Carry out geophysical investigations	30	55	25
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Construction of test bore holes	30	10	20
Pumping test & leveling of wells	10	60	50
Water analysis of samples	200	251	51
* Hydrogeological Coastal Study in Vavuniya and Killinochchi.			
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Carryout geophysical survey	20	11	09
Construction of test bore holes	20	06	14
Water analysis of samples	50	19	31
* The Study on the Direct and Indirect Impacts of the Climate Changes on the Coastal Aquifer System of Sri Lanka			
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Construction of shallow piezometers	30	03	27
Water level monitoring & analysis of water samples	50	40	10
* Water Quality Study in CKDU prevailing areas of Ampara, Kurunegala, Trincomalee, Hambanthota, Polonnaruwa, Badulla & Monaragala Districts.			
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Geophysical and geological survey and test bore hole drilling	30	54	24
Collection and analysis of water samples for chemical and heavy metals	300	75	225
Procurement hand pumps	30	20	10
Installation of hand pumps	30	14	16
Conduct awareness programmes	01	-	01

The following observations are made in this connection.

- (i) Even though the income of Rs.6,652,000 had been reported during the year under review by "Drought Relief Tube well Rehabilitation Project" this activity had not been estimated.
- (ii) Although sums of Rs. 5,000,000 and Rs.500,000 had been estimated for the year under review in respect of ground water development and wind mills respectively, no income had been earned.

- (iii) The Board had estimated to purchase a pump test equipment at a cost of Rs.5 million and to conduct an awareness Programme. Nevertheless, no implementation had been done.
- (iv) Board had incurred an expenditure of Rs.9,518,000 on hiring charges, bad debts and drought relief tube wells rehabilitation project etc without the provisions in the budgetary estimates.

4.2 Weaknesses in Implementation of Research Studies

The Board had commenced 9 research studies during the years from 2010 to 2014 in order to examine the quality of water and its impact to the general public and out of total provision amounting to Rs.44,000,000 made for the year 2014 for this purposes, a sum of Rs.25,527,000 or 58 per cent only had been utilized during the year under review to carry out these research studies . Details are shown below.

P.S.No.76/2016 - Second Instalment – Part – X – State Corporations – Report of the Auditor General – 2014

Name of Research Study	Estimated Cost	Date of Commencement	Due date of Completion	Estimated Expenditure for the year	Actual Expenditure during the year	Accumulated Expenditure up to 31 Dec 2014
	Rs.			Rs.	Rs.	Rs.
(i) Identification of zones with hazardous minerals containing water which leads to cause health problems to people in Anuradhapura District.	23,632,000	2010 June	31.12.2011	8,000,000	4,735,000	15,880,990
(ii) Hydrogeological study on the coastal sandy aquifer extending from Colombo to Negambo.	127,000,000	2010 July	31.12.2012	7,200,000	3,125,000	21,523,539
(iii) Ground water assessment and development of ground water monitoring network for Jaffna peninsula.	36,500,000	2012 January	31.12.2014	8,000,000	2,989,000	5,143,000
(iv) Hydrogeological study in the limestones aquifers in Mannar District - water sector	28,800,000	2012 January	31.12.2013	-	-	4,462,000
(v) Hydrogeological study in the limestones aquifers in Mannar District - Drought mitigation	9,000,000	2014 January	31.12.2014	9,000,000	3,933,000	3,933,000
(vi) Hydrogeological study in Vauniya and Kilinochchi Districts	77,950,000	2013 January	31.12.2015	7,200,000	2,496,000	3,085,000
(vii) The study on the possible direct and indirect impacts of climate changes on coastal aquifer system of Sri Lanka.	16,000,000	2013 January	31.12.2015	1,500,000	1,178,000	1,381,000
(viii) Water quality study in CKD prevailing areas of Ampara, Kurunegala, Trincomalee, Hambanthota, Polonnaruwa and Badulla Districts.	12,000,000	2014 January	31.12.2015	6,000,000	5,821,000	5,821,000
(ix) Identification of suitable areas for ground water recharge in Sri Lanka I – Puttalam District	6,000,000	2014 January	31.12.2015	3,000,000	1,250,000	1,250,000

The following deficiencies were observed in this connection.

(a) Common Lapses in the Implementation of Research Studies

- (i) Although a full time research officer should be appointed to a research studies for its successful completion, a full time research officer had not been attached to any research study implemented during the year under review by the Board. The General Manager of the Board had been nominated as research officer for all studies. Therefore, it was observed in audit that these studies could not be completed within the scheduled time period.
- (ii) It was observed that these research studies had not been supervised by a competent and experienced research officer.
- (iii) The names of the officers those who were attached to the research study and number of allocated man days for each officer had not been included in the research proposals.
- (iv) The accumulated expenditure and physical progress of each Project had not been shown in the event of extending the Project periods.
- (v) Detailed expenditure of each activity of the research had not been included in the research proposals.
- (vi) Although according to the proposals the responsibility of each research had been assigned to the General Manager of the Board, it was observed that sufficient monitoring and successful completion of this kind of research studies is impossible to General Manager with the administration and other duties assigned to him.

(b) Hydrogeological Study on the Coastal Sandy Aquifer Extending from Colombo to Negambo.

- (i) Although the research study should be completed within two and half years from July 2010 or at the end of December 2012, it had not been completed even up to end of the year under review. Further, the acceptable reason had not been given for this unusual delay.
- (ii) Although according to the research proposal the estimated expenditure of research study for the year under review was Rs.4.5 million a sum of Rs. 7.2 million had been allocated in the budget without being considered the research proposal.
- (iii) Even though total estimated expenditure for this research study for the period from 2010 to 2014 was Rs. 145.95 million, the required details such as number of man days and designation of officers engaged in the research studies etc. had not been included in the proposal.
- (iv) An estimated expenditure of Rs. 12 million for development of a ground water model included in the initial proposal and it had been reduced up to Rs. 0.2 million in the year 2013 when extend the research and again it had been increased up to Rs.1 million in the year 2014. However, clear explanations for these changes had not been given.

- (v) Financial progress and physical progress had not been included in the revised research proposal submitted during the year 2014 when extend the research study.
- (vi) Total expenditure of the research by 31 December 2014 was Rs.21,523,539. That was 17 per cent of the total estimated expenditure. Accordingly, the financial progress of the research study was in unsatisfactory level due to unrealistic planning. Further, a proposal with an estimated cost of Rs. 8 million had been prepared for the year 2015.
- (vii) Since at the beginning of the research study, the responsibilities had been assigned to the Assistant General Manager of the Board while extending the research, all the responsibilities had been transferred to the General Manager without any acceptable reason.
- (viii) Out of 6 specified objectives of the research study, the quantification of recharge to aquifer and to set limits of extraction from the sand aquifer within the study area had been omitted in the year 2014 due to legal matters.

(c) **Ground Water Assessment and Development of Ground Water Monitoring Network for Jaffna Peninsula.**

- (i) The research study had not been completed as scheduled by the end of the year 2014.
- (ii) Although the estimated expenditure and activities for the year 2012 and 2013 had been included in the initial proposal, the information thereon for the year 2014 had not been given.
- (iii) Financial progress and physical progress had not been included in the research proposal when extended it up to 2015.
- (iv) Capital expenditure of the Board expected to be incurred on construction of buildings, procurement of office furniture, machinery, computers and accessories amounting to Rs.23 million had been treated as an expenditure of this research study.

(d) **Hydrogeological Study in Limestones Aquifer in Manner District – Drought Mitigation**

- (i) The study had not been completed as scheduled even by the end of the year 2014.
- (ii) Reasons for delay had not been given
- (iii) The Board had failed to submit revised Project proposal for the year 2015 even though the research study is continued up to 2015.
- (iv) According to the proposal the responsibility of the research had been assigned to the General Manager of the Board. However, the monitoring and successful completion of this kind of research is impossible to General Manager due to his day to day busy works.

- (v) Total expenditure of Rs.3,933,000 incurred in the year under review had become a fruitless due to research study was not successfully completed as scheduled.
- (vi) Although the estimated expenditure of the study for the year under review was Rs.9,000,000, the budgetary provision made thereon was only Rs.7,100,000.

(e) **Hydrogeological Study on the Limestones Aquifers in Mannar District - Water Sector**

Total expenditure of Rs.4,462,000 incurred on above research during the years 2012 and 2013 had become fruitless due to incomplete of research study as scheduled and unavailability of research report.

(f) **The Study on the Possible Direct and Indirect Impacts of Climate Change on Coastal Aquifer System of Sri Lanka.**

- (i) Although the expected expenditure of the research study for the years 2013 and 2014 was totalled to Rs.13,500,000, the actual expenditure was Rs.1,381,000. Hence, the financial progress was only 10 per cent. Further the Board had not taken fruitful measures to complete the research study as scheduled.
- (ii) The responsibility of the research had been assigned to the General Manager of the Board and as such the progress and successful completion of this kind of researches was at very weak level due to day to day duties assigned to him by the Board.

(g) **Identification of Zones with Hazardous Minerals containing water which Leads to Cause Health Problems to People in Anuradhapura District.**

- (i) Although this research study should be completed as at end of November 2011 or within 18 months from June 2010, it had not been completed even up to end of the year 2014 due to improper planning.
- (ii) Although according to the research proposal the estimated cost of the study for the year under review was Rs. 6,300,000, a sum of Rs. 8,000,000 had been allocated in the budget of the Board for the study without being considered the research proposal.
- (iii) The following 3 new activities which were not included in the initial research proposal had been included in 2012 due to improper planning.
 - Conducting Hydrogeological Investigations
 - Constructing the Test Boreholes
 - Conducting Pumping Tests
- (iv) The financial and physical progress of the study had not been attached to the research proposals when extended it in the years 2012, 2013 and 2014.

- (v) A sum of Rs. 19,800,000 had been allocated for collection and analysis of 300 water samples in the initial research proposal. However, at the extension of the research study in 2012 this amount had been reduced up to Rs.1,000,000 and subsequently it had been reduced to Rs.500,000 in 2013. In the year 2014 only a sum of Rs. 350,000 had been allocated for collection and analysis of 400 water samples, thus indicating that there were weaknesses in the estimation.
- (vi) At the beginning the responsibility of the research had been assigned to Assistant General Manager (Hydrogeology) of the Board. However, in 2014 when extended the research period the responsibility had transfer to the General Manager without indicating the number of man days already utilized and progress of the research. Therefore it could not be examined whether the research was implemented as scheduled.
- (vii) According to the research proposal the main objectives of the study were to determine the possible influential causes of pollution that effect the drinking water resources and to identify the more hazardous and vulnerable zones in the region. Moreover, the overall objective of the project was to introduce good quality drinkable water sources to the people in Anuradahpura area and prevent them from water related deceases. But in the research report submitted neither hazardous nor vulnerable zones had been identified nor recommendation given to prevent, People from water related deceases. Hence it was observed in the audit that the research implemented throughout 4 years by spending an amount of Rs.15,888,990 had failed to make direct benefit to the people of the District.
- (viii) The total expenditure amounting to Rs.15,888,990 incurred for the research study was 67 per cent out of the estimated amount of Rs. 23,632,000. Hence it was observed that expected financial progress could not be achieved due to unrealistic planning.

(h) Implementing Awareness Programme to Mitigate Water Related Health Hazards and Sustainable Exploitation of Water Resources

- (i) The legal provisions had not been made in the Water Resources Board Act in order to conducting awareness program and distribution of goods.
- (ii) The inclusion of this kind of Project to the Action Plan of the Board and incurring expenditure thereon is controversy to the objective of the Board.
- (iii) Instead of showing project expenditure separately, the total expenditure of Rs. 199,443 incurred during the year under review had been shown under the research study conducted in Anuradahpura District.

**(i) Identification of Suitable Areas for Ground Water Recharge in Sri Lanka
Phase I – Puttalam District**

An unsatisfactory financial performance was observed due to only 42 per cent financial progress reported for the year under review.

(j) Hydrogeological Study in Vauniya and Kilinochchi District

- (i)** An unsatisfactory financial progress observed due to actual expenditure was only 32 per cent out of the estimated expenditure.
- (ii)** Financial progress at the end of the year 2013 had not been shown in the event of extending the research proposal in the year 2014.

4.3 Management Inefficiencies

The following observations are made.

- (a)** Prompt action had not been taken in respect of non-moving stock and obsolete stocks valued at Rs.70,974,126 remained in the stores.
- (b)** The property plant and equipment shown in the statement of financial position aggregating Rs.70,113,000 could not be compared along with the Annual Board of Survey Report due to unavailability of sufficient information.
- (c)** Even though a provision of Rs.45,000,000 had been made under the Head 152 - Ministry of Irrigation and Water Resources Management for capital expenditure, only a sum of Rs.37,790,755 or 84 per cent had been utilized during the year under review.

(d) Achievement of Objectives

The Board had not taken necessary action to achieve the following objectives as laid down in Section 12 of the Water Resources Board (Amendment) Act, No. 42 of 1999.

- (i)** To make control regulation and development (including the conservation and utilization) of the water resources of the country.
- (ii)** To prevent the pollution of rivers, streams and other water resources.
- (iii)** To formulate the national policies relating to the control and use of the water resources of the country with the following objectives.
 - ❖ The multi-purpose development and use of water resources.
 - ❖ The short term and long term provision of water resources for domestic supplies and industrial supplies.
 - ❖ The control of salinity

- (iv) To prepare the comprehensive and integrated plans for the conservation, utilization, control and development of the ground water resources of the country.
 - (v) To co-ordinate the activities of the Government Departments, Local Authorities and Public Corporations with regard to surveys of basic data and other investigations, relating to hydrogeology.
 - (vi) To analyze the reports based on investigations, statistical surveys, plans and proposals relating to the ground water resources of the country made by Government Departments, Local Authorities and Public Corporations.
 - (vii) To co-ordinate the projects undertaken by Government Departments, Local Authorities and Public Corporations, relating to the conservation, utilization and development of the subterranean water resources of the country, and the assessment of the possibilities, benefits and economic feasibility of such projects.
- (e) Although five motor vehicles had been shown in the financial statements under non-current assets, the legal ownership was not possessed. Further, the existence of those vehicles had not been verified by the Board of survey conducted during the year 2014. Therefore, the possibility of misappropriation of these vehicles could not be ruled out in audit.

4.4 Transaction of Contentious Nature

The following observations are made in this connection.

- (a) The service advances aggregating Rs. 5,463,608 paid by 25 clients to get done various type of works had been written off by the Board without their concurrence. Further, the Board had failed to submit relevant files relating to 21 clients and out of them contingencies was observed in audit in respect of those written down.
- (b) Total expenditure of Rs.335,701 had been transferred to the Study in Water Quality Changes in Aquifer System – Anuradhapura from Hydrogeological Study in Limestone Aquifers in Mannar District and Artificial Recharge Project (Phase I- Puttalam) without being mention the reasons.
- (d) Although an amount of Rs. 6,652,000 had been received from the Ministry of Irrigation and Water Resource Management for "Drought Relief Tube Wells Rehabilitation Project" during the year under review, a sum of Rs.7,328,000 had been spent by exceeding Rs. 676,000 for this purpose.

4.5 Build up a Fund for Retirement Benefit

Even though a provision of Rs.79,706,000 had been made in the financial statements of the Board as at 31 December 2014 for the payment of gratuity, only a sum of Rs.7,688,000 had been invested to meet the future obligations.

5. Accountability and Good Governance

5.1 Internal Audit

Although 12 internal audit reports were issued by the Internal Audit Division during the year under review, action had not been taken by the Board to rectify the issues included in those audit reports.

5.2 Budgetary Control

Significant variances were observed between the budgeted and actual income and expenditure, thus indicating that the budget had not been made use of as an effective instrument of management control.

6. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Chairman from time to time and special attention is needed in respect of the following areas of control.

- (a) Accounting
- (b) Financial and Physical Performance
- (c) Budgetary Control
- (d) Receivables and Payables
- (e) Conduct of Research Studies