

## E9

### **Cost-Benefit Analysis & Methodology in Early Intervention Therapy for Children with Delayed Development: Enabling Access in India's Rural Communities**

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**Background:** Cost benefit analysis (CBA) is a method that facilitates decision makers of the institutions to evaluate potential outcomes. In rural South India, Intervention Therapy for Children with Delayed Development at Amar Seva Sangam Ayikudi (ASSA) provides rehabilitation to over 1200 children with disability and their families.

**Objective:** The purpose of CBA is to facilitate a more efficient allocation of resources, demonstrating the convenience for society of a particular intervention rather than possible alternatives. The major objective of this study is to use costing methodology as a tool to evaluate the effectiveness and efficiency of the program and to eliminate wasteful use of resources, and to minimize the per child per year cost to maximize the benefit outcomes.

**Results:** All costs for the full system life cycle for each competing alternative must be included. The following factors must be addressed: Activities and Resources, Cost Categories, Personnel Costs, Direct and Indirect Costs (Overhead), Depreciation, and Annual Costs.

Benefits are the services, capabilities, and qualities of each alternative system, and can be viewed as the return from an investment. To estimate benefits, first identify the benefits for both the service users and the organization that provides the service(s) to the stakeholders. Benefits to service users and stakeholders are improvements to the current IT services and/or the addition of new services.

The comparison is illustrated with tables and graphs to facilitate decision making. When the costs and benefits for each competing alternative have been discounted, compare and rank the discounted net value (discounted benefit minus discounted cost) of the competing alternatives.

Avoidance of wasteful expenditures and ensure optimum utilization of resources Cost efficiency analysis within the program reveals per child per year cost and Home-Based Vs Centre Based cost of the program.

**Conclusion:** Cost benefit analysis (CBA) is a project appraisal tool which aims to describe the social, economic, political and institutional context in which the project will be implemented. It supports decision makers of the institutions to prepare short, medium- and long-term strategic decisions towards the ultimate objective of the institution.