



Cost-benefit Analysis Models Relevant to Social Care Services

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To better understand how we can analyze the cost-benefit ratio in public social assistance services, we will first try a comprehensive conceptual approach to other analysis tools that provide us with the proper framework for assuming possible models to apply. In this study, I propose to analyze two components, one quantitative and the other qualitative. The analysis of the dimension of social services will perform a comparative analysis of the economic and social impact of different social services depending on how they are provided. **The analysis of the individual dimension** will identify how people can use social services support depending on how it is provided and how this support provided produces different changes in people's quality of life.

Keywords: cost-benefit, social services, social assistance, analysis, public services, economic evaluation, expenses, beneficiaries

Introduction

The cost-benefit analysis is currently used to assess the appropriateness of a project, in the sense that one can access the project if the benefits outweigh the costs and the research and selection of a multi-variant high cost-benefit (Boardman and Greenberg, 2008). In social assistance services, we can understand this approach as the benefit expressed by the facilities obtained as a result of the social service provided or the impact produced on the beneficiaries.

1. Cost-benefit analysis models relevant to the field of social assistance services

In this sense, we will start from an essential tool in the economic evaluation of an organization - the cost-benefit analysis - which we will adapt to demonstrate the impact that the provision of social services has on the beneficiaries. For this, however, it will be necessary to use other methods of analysis or evaluation, given the field studied and its specific aspects. Thus, we will pay attention to the efficiency analysis as well as the impact analysis.

In most cases, the usual definitions found in the literature for cost-benefit analysis are presented by:

- a. or as a "technique for the formal analysis of the benefits and costs of public and private investment projects, programs and policies." (Văcărel, 2007);
- b. either as a quantitative method of predicting the desirability of a project or a policy based on the calculation, the cost-benefit ratio proposed (Vintilă and Grosu, 2012).

Regarding the cost component, as highlighted by Oprea (2011), we consider identifying all the expenses necessary to provide a social service in a predefined period. The following current costs are determined in a public social assistance service:

- staff costs (including personal assistants);
- expenses with goods and services (here we find the operating costs and the costs with the payment of services such as maintenance);
- expenses with own contributions to non-reimbursable financing;

- capital expenditure (generally represents expenditure on equipment and endowments).

Regarding the benefit component, it is evident that it will not be a monetary one in social assistance services. Still, it will be part of the category of non-economic benefits being expressed by specific indicators. Here we refer to the quality indicators that most social assistance services have set through the minimum quality standards. Thus, we can evaluate the quality of social services through a series of indicators starting from social service indicators to performance indicators and objectives. As the first indicator of efficiency, we recall the cost efficiency matrix that referred to the achievement of the best results and that led to a classification of social services (Moore, 1995).

We appreciate that an approach often used by public social assistance services is the analysis of the efficiency used in evaluating the performance of social services. An efficient model used in the evaluation of efficiency was the one proposed by Hudson and Grinnell (1989), which follows four indicators: the time required (Input), activities, immediate objectives (Output), and results.

Figure 1. Evaluation of efficiency



Source: Hudson and Grinnell (1989)

In the analysis of efficiency, the emphasis is placed on the relationship, so that to analyze the efficiency of an organization, it is necessary to have a connection between results, means, and objectives, as can be seen in the performance triangle proposed by Profiroiu, 2001:

Figure 2. Performance triangle



Source: Profiroiu, 2001

When we talk about social services, about public policies to which we cannot always assign a monetary value, we analyze their access efficiency considering that we are with this type of analysis within an economical method of research and clarify terminology belonging to the field. First, we know that economic theory studies how society identifies and uses the resources at its disposal to meet its various needs. In a market economy, the cost is an economically necessary and valuable tool in making decisions regarding the allocation of



resources, technological innovation, etc. All economics manuals, for example, emphasize the size of economic efficiency, starting from the fact that, while needs are unlimited, resources are limited, so must use them rationally. Here's how choosing something becomes synonymous with giving up something else. To solve this problem, we need criteria - in economics, we are discussing a specific standard called opportunity cost or the cost of the chance sacrificed, which is precisely the cost of giving up in choosing the optimal option of using resources. (Knetsch, 2008).

Therefore, when we evaluate to establish the (economic) efficiency, we take into account two indicators: those that express the effect obtained, respectively those that reflect the effort (of course, what is sought is to make a profit, but not any activity that brings Profit is the indicator that reflects the effects obtained, in the economy it represents the very motivation of the economic activity, being the proof of the utility of the activity carried out) (Ciobanu, 2006).

Economic theory is based on rational individuals, meaning the person who makes decisions based on the comparison of costs and benefits. If we extend this approach to the field of social assistance services, the cost-benefit analysis (CBA) refers to the way decisions are made at the governmental level so that if it is decided that an activity is worth subsidizing, the benefits must be greater than expenses (Kopp, 2008).

Now, of course, if we consider that the cost-benefit analysis refers to how should allocate resources, this approach is appropriate, appropriate only if we take into account what happens in practice when CBA is frequently distorted at the moment, in which bureaucrats or politicians get involved - they tend to see, to understand costs and benefits differently, depending on their position or agenda (Silverman, 2001).

Este momentul acum să punctăm un lucru extrem de important pentru înțelegerea corectă a ceea ce numim analiza cost-beneficiu: ACB este un INSTRUMENT normativ, nu o descriere a modului în care factorii de decizie (politici sau birocratici) iau de fapt decizii. Mai mult, pentru a realiza corect o analiză cost-beneficiu e nevoie nu doar de numeroase resurse de timp și chiar foarte multe cât mai ales de oameni competenți, care să dețină cunoștințele necesare realizării unei ACB (Hopkins, 1992).

In the center of public policy and even fundamental cost-benefit analysis (CBA), experts call social science and economic welfare economics (Brent 2006). It is a concept that we will invoke during the study and that aroused many analyzes and comments in the literature precisely because some analysts found it as a kind of solution to more radical models that converted the benefits into money.

As mentioned, in the center of public policy and even fundamental cost-benefit analysis (CBA) is what experts call social science and economic welfare economics (Ginés, 2010). Considering that all interventions in the social field aim at welfare, we also emphasize this aspect with the mention that the cost-benefit analysis refers to the well-being of people and is interested in the social value obtained from the results of an activity or program implementation.

But then, when the well-being of individuals must measure changes, we return to the delicate problem of utility - the appreciation of economic utility having an individual and subjective character, a good obtained can have economic utility for one individual, being completely useless for another. The level of information, education, culture makes the relationship between the properties of a good and the intensity of needs to be strongly determined by them so that the economic utility is different for each. (More and Viscusi, 2008).

Social decisions, however, cannot avoid value judgments, and in this case, subjectivity appears. Strictly speaking, these value judgments must be made explicit in cost-benefit analysis; in other words, there must be a unified set of principles underlying the expenditure decision that is clear and transparent to all decision-makers. It also involves providing the institutional context for decision-making (Weimer, 2008).

The cost-benefit analysis is widely used now in almost all fields. Although it is costly, governments, public, local or national authorities, companies, etc., he does not hesitate to use it, given the real benefits that such an analysis, if professionally performed, can bring. However, it was also criticized to measure - the quantification/measurement in monetary terms of the relevant factors, the issue of value judgments, subjectivity in the evaluation of utility, and many others. These are sensitive issues and not at all simple to solve. Iar una dintre problemele cele mai spinoase este, desigur, cea a deciziei, a raționalității deciziei. This is a problem that transcends economics and social sciences; it is a problem of philosophy, complex, and requires a separate, thorough analysis. Only after this analysis has been made can we address the decision issue in the philosophy of social sciences. Then sociology, economics, and related fields.

To choose between alternative public policies, the decision must meet several conditions, and here the knowledge and skills of those who use different decision models make the difference between professionals.

2. Challenges in developing a cost-benefit analysis model for social services

The trajectory of the cost-benefit analysis in a field such as social assistance cannot be a direct one, focused on costs and benefits. It takes adaptation, involvement, predictability, and a lot of realism. We present some challenges and domain-specific elements that can influence and distort the analysis outcome.

In identifying a cost-benefit analysis model for social services must consider the following challenges:

1. state issue is controversial.

For example, while federal governments consider national costs and benefits, critics say that most issues should be regarded from a global perspective. Instead, local authorities take into account the benefits and costs for residents.

2. the issue of impact categories.

This aspect involves identifying the impact categories of the proposed alternatives, cataloging them as benefits or costs, respectively specifying the measurement indicator for each impact category (obs. When we use the term impact, we include what in economic terms we call inputs (resources), respectively outputs (results), the list of impact categories can often be very wide and, nevertheless, critics consider it full of omissions...) (Weimer, 2008; Whittington and MacRae, 2008).

In the field of social services we have the following observations:

- a) different groups of people (beneficiaries) feel different (sometimes even opposite) a specific impact, so it is essential that analysts look for and evaluate them and measure them correctly.
 - b) time factor: the impact must be quantified in each period, must make predictions, estimates - not only significant but also quite complicated to do, significantly if policies have extended time horizons, are unique, or have complex relationships between variables.
3. cause-effect relationship.

For something to be treated in terms of impact, we must show a cause-and-effect relationship between the results obtained from a social service provided and its usefulness for the beneficiaries to whom it is addressed. Here scientific research and the field of social sciences can often withstand many nuances, even revisions (Vardakoulis, 2014).

If we talk about a model of cost-benefit analysis in the social field, then we take into account a longer time horizon, but also a much wider field of application in which we include (Brent, 2006):

- a) All benefits and costs, private and social, direct and indirect
- b) These benefits and costs are given by the standard principles of the welfare economy.
- c) Social discount rate (including preferences of future generations) should be used for using the annual flow of net benefits
- d) Constraints are not allowed separately, but are included in the objective function

A comparison between the costs of an intervention and its benefits is often required. But to compare both parts of the equation, it is necessary to present both in common unity. The unit used is money, which means that we will have to translate the impact into cash, whether it is already expressed in monetary terms or not (such as improving services or the well-being of stakeholders in general). This is sometimes the most challenging part of the analysis (Vardakoulis, 2014).

Regardless of the analysis tool chosen, it is necessary to consider some aspects specific to public social assistance institutions. Bodi (2007), in the work Management of social assistance organizations, identifies the following particularities of social assistance services:

- the financing of social assistance institutions is made from public funds; most of the time, the funding is made taking into account the general policies and not the efficiency at the local level;
- their goals are found in general programs and policy options, which leads to a lack of operationalization of them at the level of public organizations;
- the evaluation of the results is difficult due to the impossibility of operationalizing the results in monetary terms;
- the lack of standardization of all services requires a differentiated evaluation; it is not possible to make a general evaluation, taking into account the particularities of the interventions;
- the dynamics of the institutional environment is another feature that can make it difficult to apply a cost-benefit analysis model.

The stages of carrying out the cost-benefit analysis aim at the detailed analysis and justification of the costs and benefits required by a public policy option as well as measuring or estimating in monetary terms the value of benefits and expenses, calculating the value for each option and last but not least listing the risks. Challenges that may contribute to changing values over time (Silverman, 2001).

The basis for calculating the cost-benefit analysis is the net present value (NPV), which is the current value of future net benefits expressed in monetary terms, which we must recognize is a challenge given, as mentioned above, that the benefits in social assistance services are not defined in monetary terms but terms of human value.

Speaking of the types of costs and benefits, we can say that there are benefits with economic costs that can be measured at market price and to which can attribute monetary value, then there are benefits with non-economic expenses that can be measured, for example, the number of species saved by disappearance, or there may be methods of assigning monetary value to them as there are benefits with non-economic costs where cannot quantify them (e.g., social justice). In terms of costs, these can be private costs that represent the totality of rights, the conditions that the individual gives up after implementing the legislation, and social costs that represent what society loses due to the legislation in favor of the individual (Honohan, 1998).

Anderson and Ball (according to Worthen, 1990) argue that cost-benefit analysis is done by following the steps:

- policy definition;
- identifying the types of impact;
- quantifying the impacts in terms of costs and benefits;
- impact assessment study;
- the monetary evaluation of the relevant effects;
- flows updating costs and benefits (which will be translated into costs).

In another sense it can be divided into six distinct stages, as shown by Vardakoulis (2014) in the work Simplified guide for social cost-benefit analysis:

- identification of results;
- quantification of gross results;
- contribution and counterfactual measurement;
- quantification of the impact (net results);
- monetization of impacts;
- analysis and updating of cash flows.

Jean Dreze and Nicholas Stern pointed out that the purpose of such an analysis is to provide a consistent procedure for evaluating decisions regarding their consequences so that if we are talking about a project, for example, a cost-benefit test will help us to accept only that project that makes a profit. Of course, we can easily notice that we are with this type of analysis within a method of economic analysis, making some terminological clarifications belonging to the field (Dreze and Stern, 1987).

If we return to the issue of efficiency, then the cost-benefit analysis can be considered as a framework for measuring it, even a method to make comparisons between alternative policies, the analysis, and its results serving as an indicator used to provide information on the relative efficiency of alternative policies. We present below some types of cost-benefit analysis, thus summarizing their presentation made by Boardman (Boardman et al., 2014):

- a) Ex-ante cost-benefit analysis: a standard cost-benefit analysis, carried out before starting the implementation of an activity, helping to decide whether to allocate the necessary resources.;
- b) Ex-post cost-benefit analysis: takes place at the end, when the costs have already been allocated and exhausted; the value of such analyzes is high, contributing to a better knowledge by decision-makers of opportunities;
- c) Cost-benefit analysis in Medias Res: it is performed along the way, it can influence the decision-making as to whether or not to continue the activity, providing information that can use to forecast the costs and benefits of ex-ante analyzes;

- d) Comparative cost-benefit analysis: between ex-ante cost-benefit analysis and ex-post cost-benefit analysis, analyzes performed on the same objective, being helpful to decision-makers (political, administrative) in finding out the effectiveness of cost-benefit analysis as a tool of some decisions.

However, it is necessary to consider the financial dimensions of the organization to take into account sustainability, flexibility, and vulnerability, or if we refer to public authorities, we can see an increase in the size of sustainability and some rigidity in terms of flexibility (Moldovan, 2014).

Table 1. The value of different CBA classes

Analysis class				
Value	Ex Ante	In Medias Res	Ex Post	Comparație Ex Ante/Ex Post sau Ex Ante/In Medias Res
The decision to allocate resources to the project	Yes - helps to select the most appropriate project or to allocate or not allocate resources for the project	If the cost is low, resources can be changed. If the cost is high, it is usually recommended to continue.	Too late - the project is completed	Same as in medias res or ex post analyses
Learning about the real value of specific objects	Low estimate - High uncertainty for future benefits and costs	Better - reduce uncertainties	Excellent - although some errors may persist. Long wait for study.	Same as in medias res or ex post analyses
Contribution to learning the real value of similar projects	Low probability of adding extra	Good - increase the contribution made later. The need to adapt for uniqueness.	Very useful. Although there may be some errors and they need to adapt for uniqueness. Long wait for a project competition	Same as in medias res or ex post analyses
Learning the errors of omission, forecasting, measurement and evaluation in CBA	No	No	No	Yes, it provides information about these errors and the accuracy of CBA for similar projects

Source: Boardman et al., 1994

However, as we have previously specified, it is delicate to consider a monetary unit as a reference for interpersonal comparisons. The welfare economy method does not address this problem of interpersonal comparisons, allowing the evaluation of specific policies/projects/programs with the costs and benefits for the affected individuals. This evaluation of projects, public policies, or programs must be flexible enough to capture the specific characteristics of each case study, but regardless of the particularities, there are a few steps to follow in any cost-benefit analysis. We follow de Rus here and list, briefly (de Rus, 2010):

- Objective and examination of relevant alternatives
- Identifying costs and benefits
- Measuring costs and benefits
- Aggregation of benefits and costs

- e) Interpretation of results and decision criteria
- f) Comparison with a base case
- g) Economic profitability and financial feasibility.

Each of these aspects is detailed and discussed extensively by the author, but at this point in the paper, we choose to present as briefly as possible the approach of cost-benefit analysis to notice particularities that give us the possibility of more nuanced approaches and in depending on the specificity of the perspective of social assistance services developed at local / community level.

Here, for example, are the steps required for cost-benefit analysis as we find them in Fischer (1995 apud Miroiu, 2001):

- a) the analysis of costs and benefits is done at the level of the company as a whole for a whole set of criteria (preferences)
- b) after the target groups are identified, monetary value is assigned to resources and results
- c) costs and benefits must be estimated taking into account the time factor (some items may lose value over time, while others become more profitable)
- d) the cost-benefit ratio is calculated and presented in a table, for all items, accompanied by a detailed description of each aspect.

In summary, the most helpful way to find out the value of a cost-benefit analysis is to compare an ex-ante study with either an ex-post or an in media res analysis, making it very helpful for analysts to understand better the reasons for any discrepancies between predicted costs and benefits and actual costs and benefits.

Regarding the development of tools applicable to our field of study, starting from the concepts studied, we proposed two models that can be found in Annex 1 and Annex 2, the first being focused on qualitative analysis and individual size and the second on analysis quantitative emphasis on the analysis of the dimension of social services.

As the Boardman shows in cost-benefit analysis, the value of the outcome is measured in the willingness to pay - if no one is willing to pay, then the impact would be 0 in the analysis. Of course, critics argue that they cannot give monetary value to life, for example, forcing them to resort to alternative analysis methods (e.g., cost-effectiveness analysis) (Boardman et al., 2014).

Misunderstanding of the cause-effect relationship, prediction errors, inadequate choice of analysis tools, omission of impact are all causes of failing the purpose of policies that otherwise could bring significant benefits to people, to society as a whole, ultimately (Whittington, 2008).

Returning to the field of research, we must recognize that perhaps one of the most challenging tasks of a cost-benefit analysis for social assistance services is to identify indicators. In social assistance, the quality indicators are closely related to the characteristics of social services, as shown by the study conducted in 2018 by the Ministry of Labor and Social Protection on evaluating the functioning and effectiveness of social services. We will note that they generate difficulties because they are difficult to quantify, have non-financial results, and be influenced by each beneficiary's subjectivity and context. In the literature, there are many classifications of indicators, but we will stop at those that help us directly and that we find well structured in Gârboan (2007):

- resource indicators (human, organizational, material, time)
- result indicators that generate an immediate benefit

- the impact indicators generate long-term benefits and indicate the perceived changes following the completion of the intervention
- efficiency indicators that highlight the benefits related to minimum costs
- efficacy indicators that highlight the benefit at the end of the intervention
- sustainability indicators for determining the period of maintenance of the results obtained after the completion of the intervention.

For our field of research, to identify the indicators, we analyzed the minimum quality standards for social services, so we placed a series of indicative indicators that I will present in Table 2, classified into three categories:

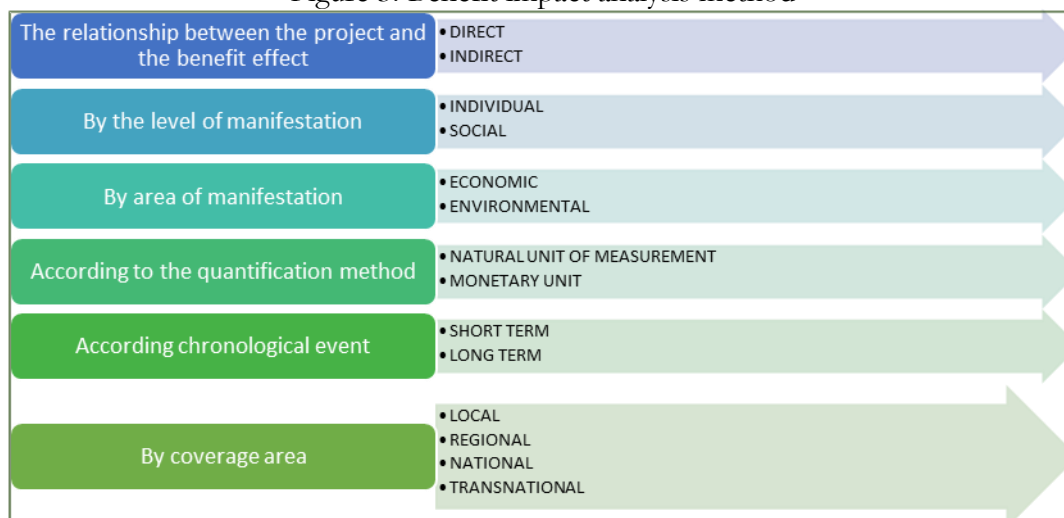
Table 2. Centralization of indicators according to the minimum quality standards

Result indicators	Performance indicators	Efficiency indicators
Share of beneficiaries who benefited from social services / social service	Number of instrumented files / social service	Average number of beneficiaries / social service
Share of beneficiaries who received social benefits / type of social benefit	Number of beneficiaries advised / social service	Average cost per day / person / social service
Share of population informed of all inhabitants / municipality	Number of people assisted in residential centers	Number of information activities / social service
Average duration of processing a file / social service	Number of social inquiry / social service	
	Number of psychological evaluations / social service	
	Number of elaborated medical observation sheets / social service	
	Number of elaborated medical observation sheets / social service	
	Number of contracts for the provision of concluded services / social service	
	Number of socio-medical reassessments / social service	

Source: Own construction based on Law No. 197/2012, Order 29/2019, Annex 1,3,4,5,6,8, Order 82/2019, Order 27/2019, Order 28/2019

Although we find it difficult to assess the social impact, which is often presented as a target that does not correspond to the cost-benefit analysis mechanism, however, specialists have brought arguments and solutions to allow this. Fodor (2012) characterizes the impact of a benefit by six significant issues that are not entirely independent of each other, and that may result simultaneously in other possible solutions. In this regard, the author exemplifies one of the essential methods of analyzing the impact of benefits:

Figure 3. Benefit impact analysis method



Source: Fodor (2012)

The specialists' approach to the impact of a benefit is summarized in two levels, one represented by a matrix that brings the effect as a non-quantifiable variant on a position of equality with other quantifiable variables respectively equates the costs and non-financial benefits with the financial ones. The second level brings into question the participatory evaluation that interacts with stakeholders. The matrix and participatory evaluation are interdependent for the cost-benefit analysis in the social field, considering that the matrix supports the integration of social problems in the analysis. In contrast, participatory evaluation provides the solution to identify all aspects of the matrix. Thus the identified benefits are divided by the observed costs, and from here, the cost-benefit ratio is generated. As a result, it is essential to identify all the benefits of social service, emphasizing the participatory method to likely result. We exemplify in the following the matrix model proposed by Ziller and Phibbs (2003):

Table 3. Benefit impact identification matrix

	Non-financial benefits	Financial benefits	Non-financial costs	Financial costs
Individual costs and benefits				
Costs and benefits for the group				

Source: Ziller and Phibbs, 2003

When talking about social assistance, it is necessary to consider the specific result indicators, which can lead to avoiding costs or saving benefits. In this sense, we find the result indicators of “soft” and “hard” types. When we refer to the “soft” type results, we have in the equation both the social service and its staff and the beneficiaries supported by the social service. We can say that the “hard” type result indicators are indirect indicators that produce effects in related fields and reduce the costs for them. For example, offering a package of social services to a young person from the care system that includes accommodation services, health monitoring program, counseling, and support to find a job decreases the chances of reaching medical units with serious problems or generate facts for police to intervene (Rodger and Stewart, 2018).

Vardakoulias (2014) argues that benefits can be assessed in two main ways:

1. when analysts determine the results, they want to take into account in the analysis being considered the predetermined results and lead only to the validation of the predefined hypothesis.

2. through an empirical activity that asks stakeholders to identify the changes, they have experienced themselves. In this case, the results considered in the analysis are not predetermined, and most often, this approach is preferable. The results of each intervention must also be considered to be compared; quantitative indicators can be constructed that will measure the changes that have taken place since the beginning of the intervention. But a careful selection of indicators is needed because they may not perfectly reflect the result.

Conclusions

Social services have undergone significant transformations in the last two decades by moving from institutionalized to community-based assistance. As society has experienced social and economic changes, the demand for services has increased and the way they are provided, with an approach and a perspective on prevention or reintegration intervention.

The decentralization of social services from the General Directorates of Social Assistance to the community (public social assistance services) has changed the basis of funding, concentrating it more at the local level. In the same vein, policies to promote deinstitutionalization have led to the closure of institutions and new community-based services as an alternative to institutional assistance. These reforms have impacted the organization of social services and especially the financing of social services.

It is appropriate to demonstrate, with all the difficulties involved in a cost-benefit approach, that social assistance is an essential pillar of society in which more value needs to be placed. These issues, once known and assumed, should weigh in the decisions of social policy implementation. The clear evidence that a beneficiary of social services supported in a time of social risk generates fewer costs than if we end up "treating" him socially should justify that many local authorities seek to finance the social assistance system. And here, we do not only refer to the financial cost involved in institutionalizing a beneficiary but also to the emotional "costs" it generates.

The "economic" vision of well-being focuses more on income and consumption and less on personal and social development. From this economic perspective, higher consumption means better welfare. From a social perspective, however, well-being is born not only from consumption but also from the need of people to have an active social life.

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