

## SMART Tool: The Cost-Benefit Analysis (CBA)

Using or Doing	
Label each item short-term (ST) or long-term (LT)	
Benefits (rewards and advantages)	<b>Costs</b> (risks and disadvantages)
NOT Using or Doing	
Label each item short-term (ST) or long-term (LT)	
Benefits (rewards and advantages)	<b>Costs</b> (risks and disadvantages)

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