4. Based on the results of the preceding two analyses ("Can the activity be regionalized?" and "Are control and service standards being met currently?"), apply a decision matrix to each activity individually to determine whether regionalization of that activity would be appropriate.

5. Finally, accumulate the decision results for all the activities to make an overall decision as to whether to regionalize the post's financial administration activities. Where almost all activities appear to justify being regionalized, Concept A will be the most appropriate approach; where only certain activities merit being regionalized, a final decision will be required as to whether Concept B or Concept C will best suit the situation of the individual post.

It should be reiterated that to apply this regionalization framework effectively, financial managers with sufficient knowledge of the factors in question are essential. Also, as mentioned previously, both the financial administration requirements at posts and the minimum control and service standards must be agreed to before all parties to be affected by the regionalization decision process can be expected to accept the proposed methodology.