

Pugh Matrix										
Evaluation Criteria	Solutions and Concepts									Criteria Importance Weighting
	Services Kept In House	Greim	Total Income Tax	Heinold						
Process Controls	Datum	+	+	+						4
Knowledge Retention (Treasurer Turnover)		+	+	+						4
Standardization		+	+	+						4
Cost		-	-	-						3
Existing Relationship with Association		-	-	+						2
Accessibility to meet with the Association		S	S	S						2
Flexibility		-	-	S						5
Sum of Positives		3	3	4						
Sum of Negatives		3	3	1						
Sum of Sames		1	1	2						
Weighted Sum of Positives		12	12	14						
Weighted Sum of Negatives		10	10	3						
Difference Between Weighted Sum of Positives and Weighted Sum of Negatives		2	2	11						

**Concept Selection Legend**

- Better +
- Same S
- Worse -