



For over 50 years, Cherry, Bekaert & Holland (CB&H) has provided high-quality financial and management services to a diverse and successful client base. As an innovative and highly professional certified public accounting and consulting firm, CB&H serves as a valued advisor to over 25,000 clients by providing guidance on important business and operational matters. Ranked among the top 25 accounting firms in the nation, CB&H is uniquely positioned to impart quality, cost-effective and practical advice to federal clients.

**The Firm of Choice.**

When you choose CB&H, you become a priority. Through our regional strength and local commitment, we offer the skills, quality and resources to serve federal agencies. The cornerstone of our firm is offering trusted and valued business advice that will help you succeed. We are committed to building long-term and respected professional relationships. We strive to earn your trust by providing practical, responsive and knowledgeable service.

The wide range of services we offer is further enhanced by our independent membership in Baker Tilly International, a worldwide affiliation of select accounting firms. With representation in more than 450 offices throughout 67 countries, member firms serve as resources by combining the power of global coverage with local know-how.

**Government Services Group**

The Government Services Group is responsible for assuring seamless service delivery, quality control and continuing education for government engagements throughout the firm. The commitment of the firm to government service is demonstrated by our sustained growth in this practice area as well as the depth of experience of personnel in this group. Our personnel have extensive knowledge of the methods and techniques applicable to government auditing and have applied this knowledge successfully for many clients.

**Information Technology:**

- Assurance services
- E-government systems planning
- General control audits

**Management Services:**

- Strategic planning
- Operational assessment
- Telecommunications consulting
- Due diligence & support
- ABC system implementation
- A-76 outsourcing review
- Fixed asset system development
- Financial capacity reviews
- Cost allocation and indirect cost plans
- Rate audit and development

**Services Offered Through GSA:**

**Financial and Compliance Audits:**

- CFO Act audits
- GAAP financial statement audits
- Construction contract audits
- Performance audits
- Contract and grant close-out audits
- Compliance audits
- Forensic audits
- Recovery audits

**Reviews and Other Services:**

- Financial statement compilations
- Internal control reviews (SAS 70, SOX 404)
- Quality control reviews of IPA's
- Financial management oversight and reviews
- Grant management reviews
- Agreed upon procedures
- Accounting and budgeting

**SINs Offered Through GSA**

- 520-3: Due Diligence & Support Services
- 520-7: Financial & Performance Audits
- 520-9: Recovery Audits
- 520-11: Accounting
- 520-12: Budgeting
- 520-13: Complementary Financial Management Services
- 520-15: Outsourcing Recurring Commercial Activities for Financial Management Services

**GSA Federal Supply Service**

**Authorized Federal Supply Schedule Price List:**

Financial & Business Solutions (FABS)

**FSC Group:** 520

**NAICS:** 561450, 561440, 541511, 541611, 541211, 541210, 523110, 522310, 514191

**Contract #:** GS-23F-0159N

**Contract Period:** February 24, 2008 – February 23, 2013

**Contractor:**

Cherry, Bekaert & Holland, L.L.P.  
1700 Bayberry Court, Suite 300  
Richmond, VA 23226

**Contact:**

Laura Wotycha, Sr. Consultant  
[lwotycha@cbh.com](mailto:lwotycha@cbh.com)  
ph (703) 584-0252/(800) 849-8281  
fax (703) 506-8817

**Business Size:** Large

**Ordering:**

On-line access to contract ordering information, terms and conditions, up-to-date pricing and the option to create and electronic delivery order are available through GSA *Advantage!*, a menu-driven database system. The INTERNET address for GSA *Advantage!* is [GSAAvantage.gov](http://GSAAvantage.gov). For more information on ordering from Federal Supply Schedules, click on the FSS Schedules button at [www.fss.gsa.gov](http://www.fss.gsa.gov). Prices shown herein are Net (discount deducted).



**Contract Holder**  
**FSS Contract:**  
**GS-23F-0159N**

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## Customer Information for Ordering Activities

### 1a. Services Provided Under Awarded Special Item Numbers (SINs) -

- 520-3 Due Diligence & Support Services
- 520-7 Financial Performance Audits
- 520-9 Recovery Audits
- 520-11 Accounting
- 520-12 Budgeting
- 520-13 Complementary Financial Services
- 520-15 Outsourcing Recurring Commercial For Financial Management Services

### 1b. Pricing for services - see rate table inside this brochure

### 1c. GSA Labor Category Qualifications - see qualifications on back page

### 2. Maximum Order - \$1,000,000

### 3. Minimum Order - \$300

### 4. Geographic Coverage - Worldwide

### 5. Point of Production - CB&H offices throughout Southeastern United States and government site locations

### 6. Discount from List Prices - Prices herein are net (discount deducted)

### 7. Quantity Discounts - None

### 8. Prompt Payment Terms - Net 30

### 9a. Government Purchase Cards - Accepted below micropurchase threshold

### 9b. Government Purchase Cards - Accepted above micropurchase threshold

### 10. Foreign Items - None

### 11a. Time of Delivery - Negotiated on individual orders

### 11b. Expedited Delivery - Negotiated on individual orders

### 11c. Overnight and Two-Day Delivery - Not applicable

### 11d. Urgent Requirements - Negotiated on individual orders. Clause I-FSS-140-B, Urgent Requirements, applies.

Please contact Susan Moser for faster delivery.

### 12. F.O.B. Points - Destination

### 13a. Ordering Address - Cherry, Bekaert & Holland, 1700 Bayberry Court, Suite 300, Richmond, VA 23226,

Susan Moser, Partner, 800-849-8281, smoser@cbh.com, www.cbh.com

### 13b. Ordering Procedures - For supplies and services, the ordering procedures, information on Blanket Purchase Agreements (BPAs) and a sample BPA can be found at the GSA/FSS Schedule homepage ([fss.gsa.gov/schedules](http://fss.gsa.gov/schedules))

### 14. Payment Address - 1700 Bayberry Court, Suite 300, Richmond, Virginia 23226

### 15. Warranty Provision - Standard commercial warranty

### 16. Export Packing Charges - Not applicable

### 17. Terms and Conditions of Government Purchase Card Acceptance Above Micropurchase Threshold - Accepted

### 18. Terms and Conditions of Rental, Maintenance, and Repair - Not applicable

### 19. Terms and Conditions of Installation - Not applicable

### 20a. Terms and Conditions of Repair Parts - Not applicable

### 20b. Terms and Conditions of Other Services - Not applicable

### 21. Service and Distribution Points - Not applicable

### 22. Participating Dealers - Not applicable

### 23. Preventive Maintenance - Not applicable

### 24a. Environmental Attributes - None

### 24b. Section 508 Compliance Information - Not applicable

### 25. Data Universal Number System (DUNS) Number - 072025604

### 26. Central Contractor Registration (CCR) - Active

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**Cherry, Bekaert & Holland L.L.P**  
**Pricing by SIN**

Cherry Bekaert & Holland, LLP Contract GS-23F-0159N Pricing by SIN February 24, 2008 - February 23, 2009	Due Diligence & Support Services	Financial & Performance Audits	Recovery Audits	Accounting	Budgeting	Complementary Financial Services	Outsourcing Recurring Comm. For Fin. Mgmt. Svcs.
Labor Category/SIN	520-3	520-7	520-9	520-11	520-12	520-13	520-15
Audit Partner		\$ 302.27	\$ 302.27	\$ 302.27	\$ 302.27		
Audit Senior Manager		\$ 231.23	\$ 231.23	\$ 231.23	\$ 231.23		
Audit Manager		\$ 193.45	\$ 193.45	\$ 193.45	\$ 193.45		
Supervising Senior	\$ 161.21	\$ 161.21	\$ 161.21	\$ 161.21	\$ 161.21	\$ 161.21	\$ 161.21
Senior Accountant	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03
Staff Accountant	\$ 116.88	\$ 116.88	\$ 116.88	\$ 116.88	\$ 116.88	\$ 116.88	\$ 116.88
IT Partner (formally EDP Partner)	\$ 302.30	\$ 302.30	\$ 302.30			\$ 302.30	\$ 302.30
IT Senior Manager (formally EDP Senior Manager)	\$ 231.23	\$ 231.23	\$ 231.23			\$ 231.23	\$ 231.23
IT Manager (formally EDP Manager)	\$ 193.45	\$ 193.45	\$ 193.45			\$ 193.45	\$ 193.45
IT Auditor (formally IS Auditor)	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03
Management Advisory Services Partner	\$ 306.44	\$ 306.44	\$ 306.44	\$ 306.44	\$ 306.44	\$ 306.44	\$ 306.44
Management Advisory Services Senior Manager	\$ 252.64	\$ 252.64	\$ 252.64	\$ 252.64	\$ 252.64	\$ 252.64	\$ 252.64
Management Advisory Services Senior Consultant	\$ 205.54	\$ 205.54	\$ 205.54	\$ 205.54	\$ 205.54	\$ 205.54	\$ 205.54
Management Advisory Services Consultant	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03	\$ 137.03
Subject Matter Expert	\$ 256.93	\$ 256.93	\$ 256.93	\$ 256.93	\$ 256.93	\$ 256.93	\$ 256.93
Administrative Assistant	\$ 56.42	\$ 56.42	\$ 56.42	\$ 56.42	\$ 56.42	\$ 56.42	\$ 56.42
Recovery Audit Fee				22.5%			

Rates shown are inclusive of the 0.75% Industrial Funding Fee.



**Cherry, Bekaert & Holland L.L.P**  
**Pricing by SIN**

Cherry Bekaert & Holland, LLP Contract GS-23F-0159N Pricing by SIN February 24, 2009 - February 23, 2010	Due Diligence & Support Services	Financial & Performance Audits	Recovery Audits	Accounting	Budgeting	Complementary Financial Services	Outsourcing Recurring Comm. For Fin. Mgmt. Svcs.
Labor Category/SIN	520-3	520-7	520-9	520-11	520-12	520-13	520-15
Audit Partner		\$ 314.36	\$ 314.36	\$ 314.36	\$ 314.36		
Audit Senior Manager		\$ 240.48	\$ 240.48	\$ 240.48	\$ 240.48		
Audit Manager		\$ 201.19	\$ 201.19	\$ 201.19	\$ 201.19		
Supervising Senior	\$ 167.66	\$ 167.66	\$ 167.66	\$ 167.66	\$ 167.66	\$ 167.66	\$ 167.66
Senior Accountant	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51
Staff Accountant	\$ 121.56	\$ 121.56	\$ 121.56	\$ 121.56	\$ 121.56	\$ 121.56	\$ 121.56
IT Partner (formally EDP Partner)	\$ 314.39	\$ 314.39	\$ 314.39			\$ 314.39	\$ 314.39
IT Senior Manager (formally EDP Senior Manager)	\$ 240.48	\$ 240.48	\$ 240.48			\$ 240.48	\$ 240.48
IT Manager (formally EDP Manager)	\$ 201.19	\$ 201.19	\$ 201.19			\$ 201.19	\$ 201.19
IT Auditor (formally IS Auditor)	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51
Management Advisory Services Partner	\$ 318.70	\$ 318.70	\$ 318.70	\$ 318.70	\$ 318.70	\$ 318.70	\$ 318.70
Management Advisory Services Senior Manager	\$ 262.75	\$ 262.75	\$ 262.75	\$ 262.75	\$ 262.75	\$ 262.75	\$ 262.75
Management Advisory Services Senior Consultant	\$ 213.76	\$ 213.76	\$ 213.76	\$ 213.76	\$ 213.76	\$ 213.76	\$ 213.76
Management Advisory Services Consultant	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51	\$ 142.51
Subject Matter Expert	\$ 267.21	\$ 267.21	\$ 267.21	\$ 267.21	\$ 267.21	\$ 267.21	\$ 267.21
Administrative Assistant	\$ 58.68	\$ 58.68	\$ 58.68	\$ 58.68	\$ 58.68	\$ 58.68	\$ 58.68
Recovery Audit Fee	22.5%						

Rates shown are inclusive of the 0.75% Industrial Funding Fee.



**Cherry, Bekaert & Holland L.L.P**  
**Pricing by SIN**

Cherry Bekaert & Holland, LLP Contract GS-23F-0159N Pricing by SIN February 24, 2010 - February 23, 2011	Due Diligence & Support Services	Financial & Performance Audits	Recovery Audits	Accounting	Budgeting	Complementary Financial Services	Outsourcing Recurring Comm. For Fin. Mgmt. Svcs.
Labor Category/SIN	520-3	520-7	520-9	520-11	520-12	520-13	520-15
Audit Partner		\$ 326.93	\$ 326.93	\$ 326.93	\$ 326.93		
Audit Senior Manager		\$ 250.10	\$ 250.10	\$ 250.10	\$ 250.10		
Audit Manager		\$ 209.24	\$ 209.24	\$ 209.24	\$ 209.24		
Supervising Senior	\$ 174.37	\$ 174.37	\$ 174.37	\$ 174.37	\$ 174.37	\$ 174.37	\$ 174.37
Senior Accountant	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21
Staff Accountant	\$ 126.42	\$ 126.42	\$ 126.42	\$ 126.42	\$ 126.42	\$ 126.42	\$ 126.42
IT Partner (formally EDP Partner)	\$ 326.97	\$ 326.97	\$ 326.97			\$ 326.97	\$ 326.97
IT Senior Manager (formally EDP Senior Manager)	\$ 250.10	\$ 250.10	\$ 250.10			\$ 250.10	\$ 250.10
IT Manager (formally EDP Manager)	\$ 209.24	\$ 209.24	\$ 209.24			\$ 209.24	\$ 209.24
IT Auditor (formally IS Auditor)	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21
Management Advisory Services Partner	\$ 331.45	\$ 331.45	\$ 331.45	\$ 331.45	\$ 331.45	\$ 331.45	\$ 331.45
Management Advisory Services Senior Manager	\$ 273.26	\$ 273.26	\$ 273.26	\$ 273.26	\$ 273.26	\$ 273.26	\$ 273.26
Management Advisory Services Senior Consultant	\$ 222.31	\$ 222.31	\$ 222.31	\$ 222.31	\$ 222.31	\$ 222.31	\$ 222.31
Management Advisory Services Consultant	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21	\$ 148.21
Subject Matter Expert	\$ 277.90	\$ 277.90	\$ 277.90	\$ 277.90	\$ 277.90	\$ 277.90	\$ 277.90
Administrative Assistant	\$ 61.03	\$ 61.03	\$ 61.03	\$ 61.03	\$ 61.03	\$ 61.03	\$ 61.03
Recovery Audit Fee	22.5%						

Rates shown are inclusive of the 0.75% Industrial Funding Fee.



**Cherry, Bekaert & Holland L.L.P**  
**Pricing by SIN**

Cherry Bekaert & Holland, LLP Contract GS-23F-0159N Pricing by SIN February 24, 2011 - February 23, 2012	Due Diligence & Support Services	Financial & Performance Audits	Recovery Audits	Accounting	Budgeting	Complementary Financial Services	Outsourcing Recurring Comm. For Fin. Mgmt. Svcs.
Labor Category/SIN	520-3	520-7	520-9	520-11	520-12	520-13	520-15
Audit Partner		\$ 340.01	\$ 340.01	\$ 340.01	\$ 340.01		
Audit Senior Manager		\$ 260.10	\$ 260.10	\$ 260.10	\$ 260.10		
Audit Manager		\$ 217.61	\$ 217.61	\$ 217.61	\$ 217.61		
Supervising Senior	\$ 181.34	\$ 181.34	\$ 181.34	\$ 181.34	\$ 181.34	\$ 181.34	\$ 181.34
Senior Accountant	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14
Staff Accountant	\$ 131.48	\$ 131.48	\$ 131.48	\$ 131.48	\$ 131.48	\$ 131.48	\$ 131.48
IT Partner (formally EDP Partner)	\$ 340.05	\$ 340.05	\$ 340.05			\$ 340.05	\$ 340.05
IT Senior Manager (formally EDP Senior Manager)	\$ 260.10	\$ 260.10	\$ 260.10			\$ 260.10	\$ 260.10
IT Manager (formally EDP Manager)	\$ 217.61	\$ 217.61	\$ 217.61			\$ 217.61	\$ 217.61
IT Auditor (formally IS Auditor)	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14
Management Advisory Services Partner	\$ 344.71	\$ 344.71	\$ 344.71	\$ 344.71	\$ 344.71	\$ 344.71	\$ 344.71
Management Advisory Services Senior Manager	\$ 284.19	\$ 284.19	\$ 284.19	\$ 284.19	\$ 284.19	\$ 284.19	\$ 284.19
Management Advisory Services Senior Consultant	\$ 231.20	\$ 231.20	\$ 231.20	\$ 231.20	\$ 231.20	\$ 231.20	\$ 231.20
Management Advisory Services Consultant	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14	\$ 154.14
Subject Matter Expert	\$ 289.02	\$ 289.02	\$ 289.02	\$ 289.02	\$ 289.02	\$ 289.02	\$ 289.02
Administrative Assistant	\$ 63.47	\$ 63.47	\$ 63.47	\$ 63.47	\$ 63.47	\$ 63.47	\$ 63.47
Recovery Audit Fee	22.5%						

Rates shown are inclusive of the 0.75% Industrial Funding Fee.



**Cherry, Bekaert & Holland L.L.P**  
**Pricing by SIN**

Cherry Bekaert & Holland, LLP Contract GS-23F-0159N Pricing by SIN February 24, 2012 - February 23, 2013	Due Diligence & Support Services	Financial & Performance Audits	Recovery Audits	Accounting	Budgeting	Complementary Financial Services	Outsourcing Recurring Comm. For Fin. Mgmt. Svcs.
Labor Category/SIN	520-3	520-7	520-9	520-11	520-12	520-13	520-15
Audit Partner		\$ 353.61	\$ 353.61	\$ 353.61	\$ 353.61		
Audit Senior Manager		\$ 270.50	\$ 270.50	\$ 270.50	\$ 270.50		
Audit Manager		\$ 226.31	\$ 226.31	\$ 226.31	\$ 226.31		
Supervising Senior	\$ 188.59	\$ 188.59	\$ 188.59	\$ 188.59	\$ 188.59	\$ 188.59	\$ 188.59
Senior Accountant	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31
Staff Accountant	\$ 136.74	\$ 136.74	\$ 136.74	\$ 136.74	\$ 136.74	\$ 136.74	\$ 136.74
IT Partner (formally EDP Partner)	\$ 353.65	\$ 353.65	\$ 353.65			\$ 353.65	\$ 353.65
IT Senior Manager (formally EDP Senior Manager)	\$ 270.50	\$ 270.50	\$ 270.50			\$ 270.50	\$ 270.50
IT Manager (formally EDP Manager)	\$ 226.31	\$ 226.31	\$ 226.31			\$ 226.31	\$ 226.31
IT Auditor (formally IS Auditor)	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31
Management Advisory Services Partner	\$ 358.50	\$ 358.50	\$ 358.50	\$ 358.50	\$ 358.50	\$ 358.50	\$ 358.50
Management Advisory Services Senior Manager	\$ 295.56	\$ 295.56	\$ 295.56	\$ 295.56	\$ 295.56	\$ 295.56	\$ 295.56
Management Advisory Services Senior Consultant	\$ 240.45	\$ 240.45	\$ 240.45	\$ 240.45	\$ 240.45	\$ 240.45	\$ 240.45
Management Advisory Services Consultant	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31	\$ 160.31
Subject Matter Expert	\$ 300.58	\$ 300.58	\$ 300.58	\$ 300.58	\$ 300.58	\$ 300.58	\$ 300.58
Administrative Assistant	\$ 66.01	\$ 66.01	\$ 66.01	\$ 66.01	\$ 66.01	\$ 66.01	\$ 66.01
Recovery Audit Fee				22.5%			

Rates shown are inclusive of the 0.75% Industrial Funding Fee.



## GSA Labor Category Qualifications

### Audit Partner

**Experience:** 10 years **Education:** Bachelor degree  
**Responsibilities:** Final authority in conduct of audit; full project management from planning to reporting

### Audit Senior Manager

**Experience:** 7 years **Education:** Bachelor degree  
**Responsibilities:** Overall planning and supervision of engagement

### Audit Manager

**Experience:** 5 years **Education:** Bachelor degree  
**Responsibilities:** Assist with planning, supervision and review of engagement assignments

### Supervising Senior Accountant

**Experience:** 3 years **Education:** Bachelor degree  
**Responsibilities:** Audit team member, assist with supervision of engagement

### Senior Accountant

**Experience:** 2 years **Education:** Bachelor degree  
**Responsibilities:** Audit team member, requiring limited supervision

### Staff Accountant

**Experience:** no prior **Education:** Bachelor degree  
**Responsibilities:** Audit team member, requiring close supervision

### IT Partner (Formerly EDP Partner)

**Experience:** 10 years **Education:** Bachelor degree  
**Responsibilities:** Final authority in conduct of work performed on EDP engagements

### IT Senior Manager (formerly EDP Senior Manager)

**Experience:** 7 years **Education:** Bachelor degree  
**Responsibilities:** Direct technical aspects of the engagement and supervise staff

### IT Manager (formerly EDP Manager)

**Experience:** 5 years **Education:** Bachelor degree  
**Responsibilities:** Assist with technical aspects of the engagement

### IS Auditor

**Experience:** 3 years **Education:** Bachelor degree  
**Responsibilities:** Direct and instruct staff and review completed work

### Management Advisory Services Partner

**Experience:** 10 years **Education:** Bachelor degree  
**Responsibilities:** Final authority on project direction and execution

### Management Advisory Services

#### Senior Manager

**Experience:** 8 years **Education:** Bachelor degree  
**Responsibilities:** Assist with engagement planning & execution

### Management Advisory Services

#### Senior Consultant

**Experience:** 4 years **Education:** Bachelor degree  
**Responsibilities:** Assist with engagement planning & supervision

### Management Advisory Services Consultant

**Experience:** 4 years **Education:** Bachelor degree  
**Responsibilities:** Assist with completion of work on engagement

### Subject Matter Expert

**Experience:** 8 years **Education:** Bachelor degree  
**Responsibilities:** Assist with completion of work on engagement

### Administrative Assistant

**Experience:** 2 years **Education:** HS diploma  
**Responsibilities:** Provide routine administrative functions under close supervision

## SINs Offered Through GSA

**520-3- Due Diligence & Support Services** - Assist agencies in the confirmation and validation of specific elements of an agency's portfolio of assets. Collect and organize data from agency's files or third party source, create asset inventory database, provide support for asset sales (e.g., asset valuations, investor war room and asset packaging, closings), and develop quality/information controls.

**520-7- Financial & Performance Audits** - Perform financial statement audits, financial-related audits, and performance audits. An independent assessment of an audited entity's a) financial statements in conformity with generally accepted accounting principles, b) financial information, adherence to financial compliance requirements and internal controls, or c) organization or program performance to identify areas for improvement.

**520-9- Recovery Audits** - Audits performed to recover funds resulting from overpayments, duplicate payments, and underpayments. Performed under the authority of Section 354 of the National Defense Authorization Act for FY 96 (Public Law 104-106; 110 Stat. 268; 10 U.S.C. 2461), and Section 388 of the National Defense Authorization Act for FY 98.

**520-11- Accounting** - Transaction analysis, transaction processing, data analysis and summarization, technical assistance in devising new or revised accounting policies and procedures, classifying accounting transactions, and special studies to improve accounting operations.

**520-12- Budgeting** - Assess and improve budget formulation and execution processes, conduct special reviews to resolve budget formulation or budget execution issues, and provide technical assistance to improve budget preparation or execution processes.

**520-13- Complementary Financial Management Services** - Assess and improve financial management systems, financial reporting and analysis, strategic financial planning, and financial policy formulation and development. Devise and implement performance measures, conduct special cost studies, perform actuarial services, perform economic and regulator analysis, assist with financial quality assurance efforts, and perform benchmarking.

**520-15- Outsourcing Recurring Commercial Activities for Financial Management Services** - Services that an agency identifies as recurring commercial activities which may include billing, payroll processing, application processing, claim processing, grant application management, loan application management, inventory management, and other financial management activities.

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