

ENCLOSURE B1

FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM

FISCAL YEAR REPORTING PACKAGE

For the period October 1, 2002 - September 30, 2003

2003 FISCAL YEAR REPORTING PACKAGE

This section contains the guidelines for your **FISCAL YEAR ACCOUNTING STATEMENT REPORTING**. A preliminary, estimated Summary Statement, and estimated Balance Sheet are due no later than **October 22, 2003**, and the final is due no later than **November 14, 2003**. All statements and supporting schedules must be prepared using the accrual basis of accounting and the information provided in Enclosure A. Please review this information and contact us immediately if you feel it is not accurate.

To ensure timely receipt of your preliminary reporting package, we encourage you to fax the estimated Summary Statement and estimated Balance Sheet to (202) 606-1338 on or before **October 22, 2003**, and then forward the hardcopy to the address below.

The final Fiscal Year Accounting Statements are due at OPM no later than **November 14, 2003**, and should be forwarded to:

**U.S. Office of Personnel Management
Business Units & Financial Services Group
Trust Funds Branch
Attention: Melanese Matthews/Laxman Pai
1900 E Street, NW, Room 3H25
Washington, D.C. 20415**

**FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM
FISCAL YEAR ACCOUNTING STATEMENTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2003**

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A. Financial statements and required supplementary schedules of the FEHBP for the period ending September 30, 2003 and 2002 and independent auditors' report, which include:

Preliminary Reporting Package (Due October 22, 2003):

- * Estimated Summary Statement of Financial Operations
- * Estimated FEHBP Balance Sheet

Final Reporting Package (Due November 14, 2003):

- * Summary Statement of Financial Operations
- * FEHBP Balance Sheet
- * Statement of Operations
- * Statement of Cash Flows

B. Required supplementary schedules include:

- * Supplemental Schedule of Administrative Expenses
- * Supplemental Schedule of Health Charges Paid
- * Supplemental Schedule of Monthly Cash Flows
- * Supplemental Schedule of Audit Findings
- * Supplemental Schedule of Treasury Offset Activity

C. Other reports based on reporting option (see Audit Guide)

D. Corrective action plan (see Audit Guide)