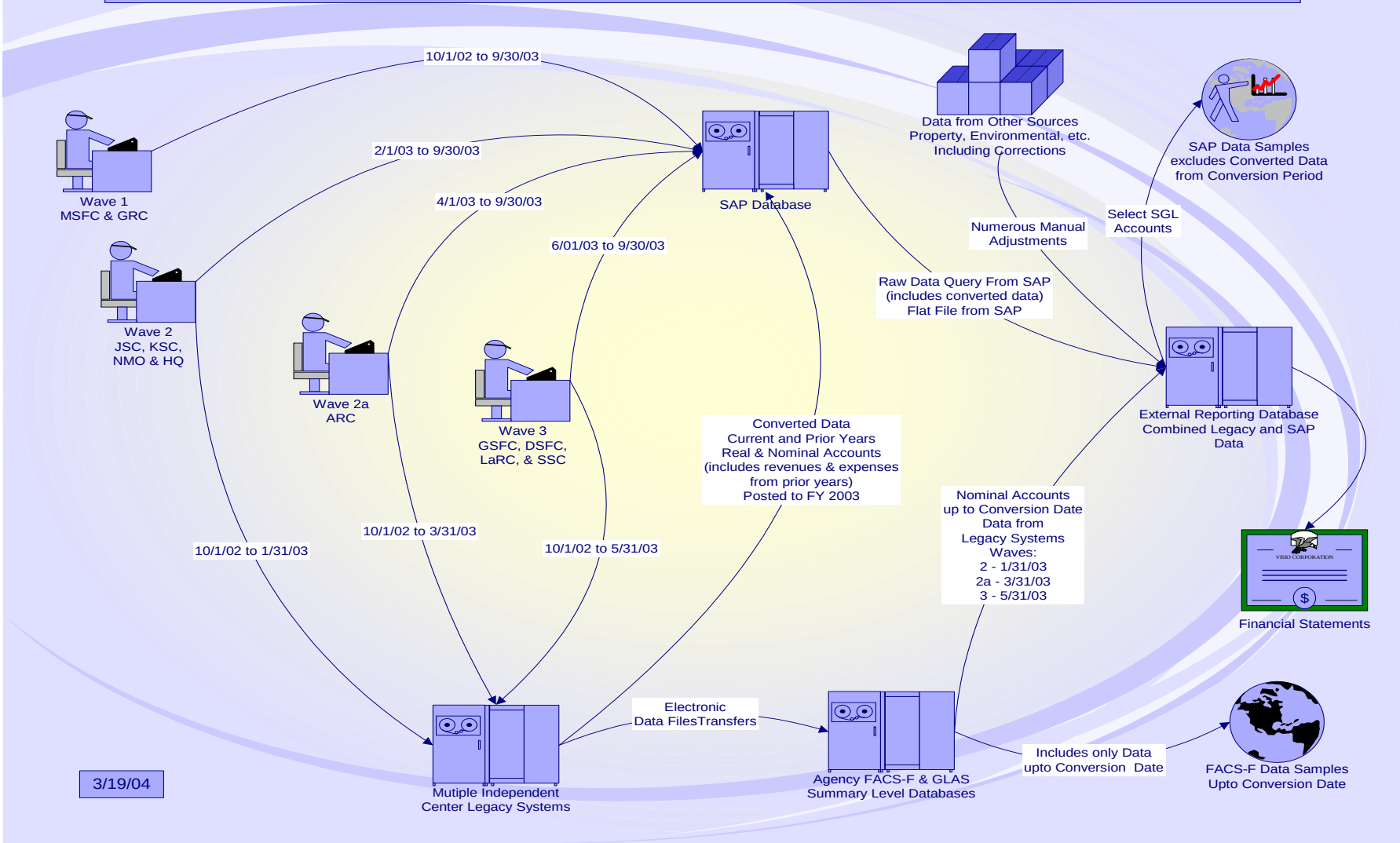Fiscal Year 2003 Financial Management and External Reporting