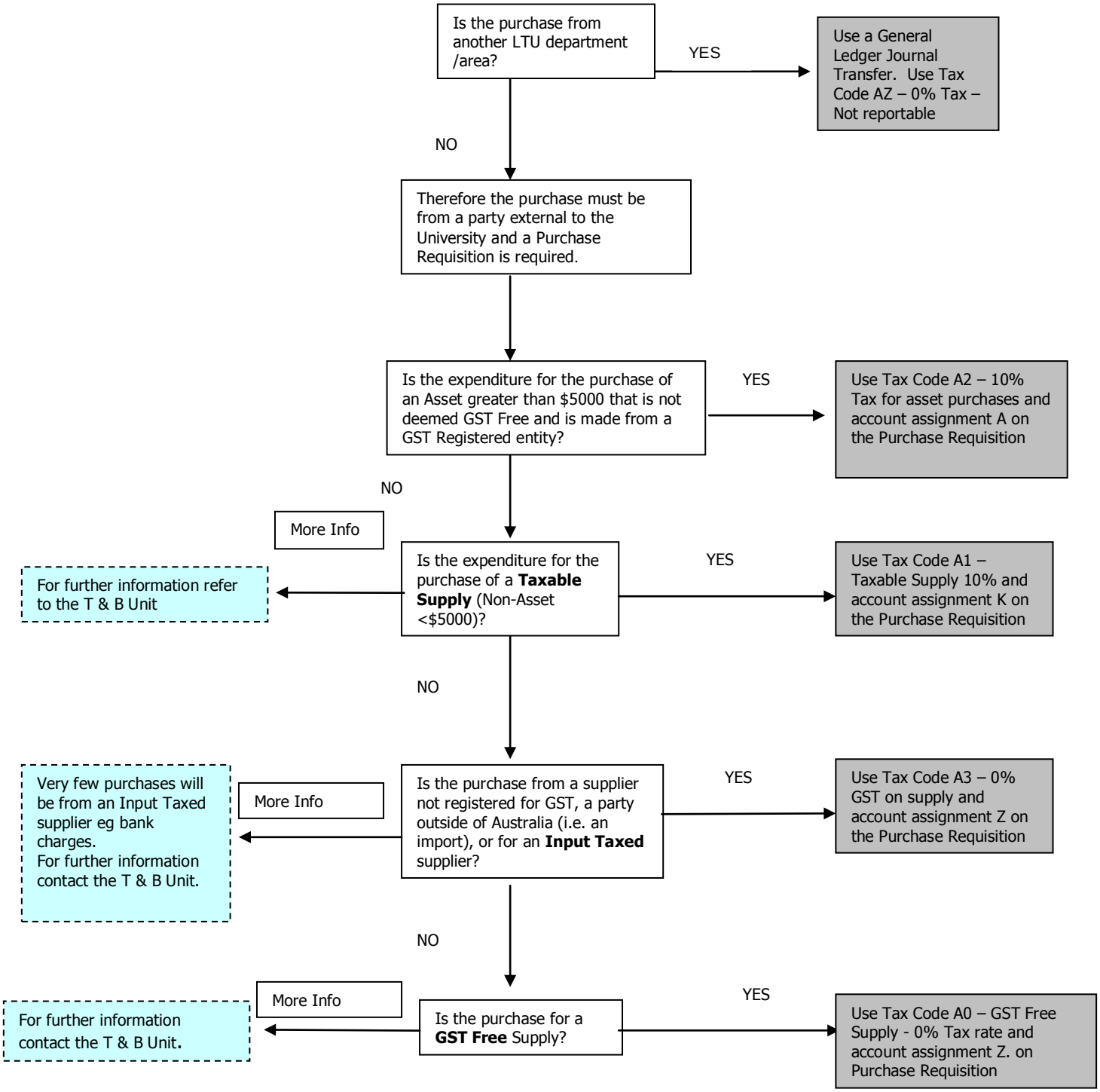FOR GST ON PURCHASES (PURCHASE REQUISITIONS & JOURNALS)