



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
DIVISION OF CEBU PROVINCE

**Office of the Schools  
Division Superintendent**

March 26, 2021

**DIVISION MEMORANDUM**

No. 094, s. 2021

**PROPERTY INVENTORY PLAN (PIP) IN CONSONANCE WITH  
COMMISSION ON AUDIT (COA) CIRCULAR NO. 2020-006 DATED  
JANUARY 31, 2020**

To: Assistant Schools Division Superintendent  
Public Schools District Supervisors/OICs  
Elementary and Secondary School Heads/TICs  
District and Secondary School Property Custodians  
Administrative Officer II (Supply Officer I)

1.) Property Management is a very crucial work wherein the Division Office is being monitored and guided by the Commission on Audit.

2.) Existence of enormous discrepancies has become a perennial issue that caused the non-establishment of the accuracy of balances. Hence, Commission on Audit Circular No. 2020-006 dated January 31, 2020 was issued, and enclosed for ready references as well as COA Circular 2005-002 dated April 14, 2005 and the table of useful life of Property, Plant and Equipment per COA Circular No. 2003-007 dated December 11, 2003. (*Enclosed as stated.*)

3.) A Property Inventory Plan (PIP) is promulgated, with the schedule in each sub-office, to be strictly observed by the team. Public Schools District Supervisor/OIC School Administrator shall be at their respective stations and must provide transportation from district office to the schools within the district. An office vehicle will be used by the team from the Division Office to the six (6) sub-offices.

4.) As previously mentioned Report on the Physical Count of Inventories (RPCI) for all items costing below PhP15,000.00 per unit is required every 31<sup>st</sup> of July and 31<sup>st</sup> of January each year while the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) for properties costing PhP15,000.00 and above per unit is required every 31<sup>st</sup> of January of each year. All property custodians are required to prepare for evaluation of the team, in a depreciated manner.

5.) With the aforementioned facts the inventory team is hereby created as follows:

Accounting Section:

Supply Section:

ICT Section:

Mary Grace Oquina  
Ma. Roqueta Ortega

Marilou V. Paqueo  
Diosdado G. Lerio Jr.

Emmanuel F. Mendoza  
Francis John Mari B. Elnar

Schedule:

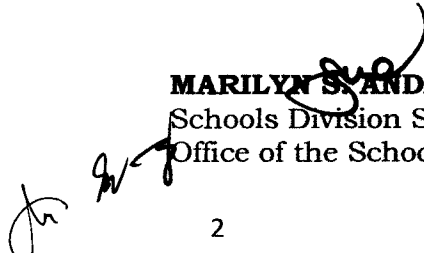
April 8, 2021	Virtual orientation on how to fill-up entries and coding
April 12-16, 2021	Per District/School preparation of Reports
April 19-23, 2021	Medellin Sub-office (Validation & Consolidation)
April 26-30, 2021	Liloan Sub-office (Validation and Consolidation)
May 3-7, 2021	Balamban Sub-office (Validation and Consolidation)
May 10-14, 2021	San Fernando Sub-office (Validation and Consolidation)
May 17-21, 2021	Dalaguete Sub-office (Validation and Consolidation)
May 24-28, 2021	Badian Sub-office (Validation and Consolidation)

6.) The Inventory Team must adhere to the content of the COA Circular No. 2020-006 dated January 31, 2020. Attention is invited to paragraph 5.2-5-3. All non-teaching personnel are hereby requested to give assistance on these undertakings.

7.) Needed templates are also enclosed to be filled-up and ready prior to the team arrival at the Sub-offices. Design of stickers are also enclosed which during the SIPAG Conference mentioned that properties 15K and above will be black on yellow, while below 15K is black on green.

8.) Travelling expenses of all Property Custodian and Division Office Inventory Team is chargeable against School/Division MOOE funds subject to the usual accounting and auditing rules and regulation.

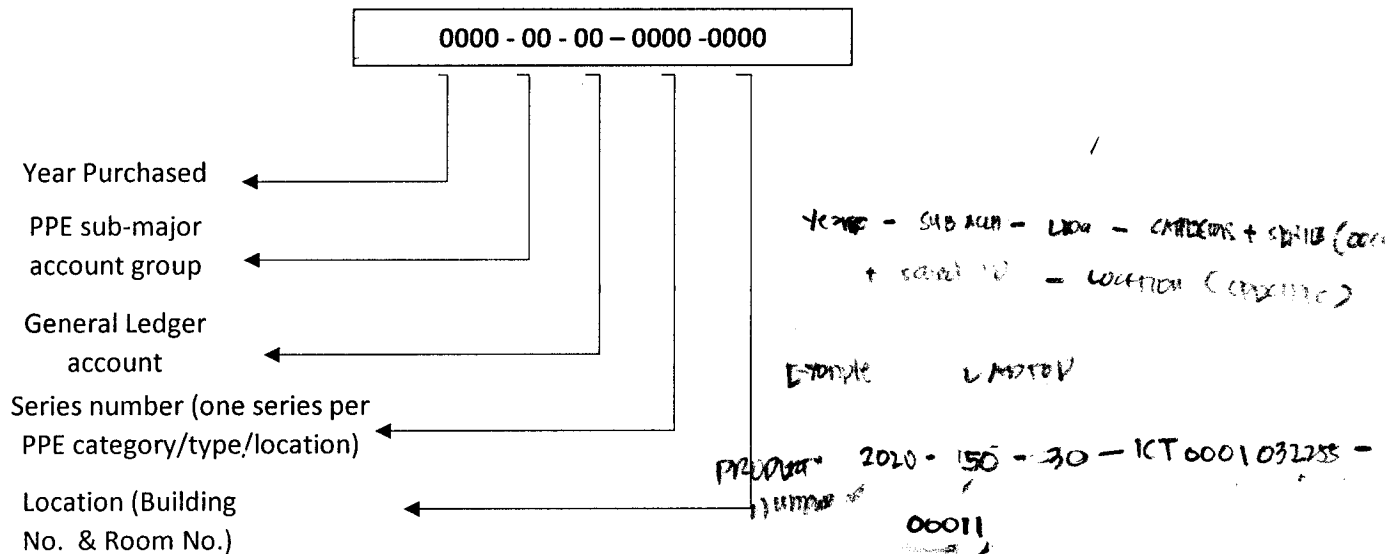
9.) Be guided accordingly.

  
**MARILYN S. ANDALES, Ed.D., CESO V**  
Schools Division Superintendent  
Office of the Schools Division Superintendent

# PROPERTY IDENTIFICATION SYSTEM

As per COA Circular NO. 2020-006 dated JANUARY 31, 2020

## A. PROPERTY NUMBERING SYSTEM:



*(The codes for the PPE sub-major account group and General Ledger account correspond to those provided in the Revised Chart of Accounts (RCA) for National Government Agencies (NGA) as prescribed under the Government Accounting Manual Volume III, The Revised Chart of Accounts.)*

## B. PROPERTY STICKER

### VITAL INFORMATION TO BE SHOWN IN THE PROPERTY STICKER:

- Property Number
- Description of Property
- Model No./Type and Serial No.
- Acquisition Date /Cost
- Accountable Officer
- Space for validation/signature of Inventory Committee

Sub Class	Sub Major Account Group	Account Title	Description	UACS Object Code	Sub-Major Account Group No.	General Ledger Account No.
<b>PROPERTY, PLANT &amp; EQUIPMENT</b>						
	Land			1060100000		
	Land			1060101000	10	10
	Land Improvements			1060200000		
	Land Improvements	Land Improvements - Aquaculture Structures	Land Improvements - Aquaculture Structures	1060201000	20	10
	Land Improvements	Land Improvements, Reforestation Projects	Land Improvements, Reforestation Projects	1060202000	20	20
	Land Improvements	Other Land Improvements	Other Land Improvements	1060299000	20	90
	Infrastructure Assets			1060300000		
	Infrastructure Assets	Road Networks	Road Networks	1060301000	30	10
	Infrastructure Assets	Flood Control Systems	Flood Control Systems	1060302000	30	20
	Infrastructure Assets	Sewer Systems	Sewer Systems	1060303000	30	30
	Infrastructure Assets	Water Supply Systems	Water Supply Systems	1060304000	30	40
	Infrastructure Assets	Power Supply Systems	Power Supply Systems	1060305000	30	50
	Infrastructure Assets	Communication Networks	Communication Networks	1060306000	30	60
	Infrastructure Assets	Seaport Systems	Seaport Systems	1060307000	30	70
	Infrastructure Assets	Airport Systems	Airport Systems	1060308000	30	80
	Infrastructure Assets	Parks, Plazas and Monuments	Parks, Plazas and Monuments	1060309000	30	90
	Infrastructure Assets	Other Infrastructure Assets	Other Infrastructure Assets	1060399000	39	90
	Buildings and Other Structures			1060400000		
	Buildings and Other Structures	Buildings	Buildings	1060401000	40	10
	Buildings and Other Structures	School Buildings	School Buildings	1060402000	40	20
	Buildings and Other Structures	Hospitals and Health Centers	Hospitals and Health Centers	1060403000	40	30
	Buildings and Other Structures	Markets	Markets	1060404000	40	40
	Buildings and Other Structures	Slaughterhouses	Slaughterhouses	1060405000	40	50
	Buildings and Other Structures	Hostels and Dormitories	Hostels and Dormitories	1060406000	40	60
	Buildings and Other Structures	Other Structures	Other Structures	1060499000	49	90
	Machinery and Equipment			1060500000		
	Machinery and Equipment	Machinery	Machinery	1060501000	50	10
	Machinery and Equipment	Office Equipment	Office Equipment	1060502000	50	20
	Machinery and Equipment	Information and Communication Technology Equipment	Information and Communication Technology Equipment	1060503000	50	30
	Machinery and Equipment	Agricultural and Forestry Equipment	Agricultural and Forestry Equipment	1060504000	50	40
	Machinery and Equipment	Marine and Fishery Equipment	Marine and Fishery Equipment	1060505000	50	50
	Machinery and Equipment	Airport Equipment	Airport Equipment	1060506000	50	60
	Machinery and Equipment	Communication Equipment	Communication Equipment	1060507000	50	70
	Machinery and Equipment	Construction and Heavy Equipment	Construction and Heavy Equipment	1060508000	50	80
	Machinery and Equipment	Disaster Response and Rescue Equipment		1060509000	50	90
	Machinery and Equipment	Medical Equipment	Medical Equipment	1060511000	51	10
	Machinery and Equipment	Printing Equipment	Printing Equipment	1060512000	51	20
	Machinery and Equipment	Sports Equipment	Sports Equipment	1060513000	51	30
	Machinery and Equipment	Technical and Scientific Equipment	Technical and Scientific Equipment	1060514000	51	40
	Machinery and Equipment	Other Machinery and Equipment	Other Machinery and Equipment	1060599000	59	90

Sub Class	Sub Major Account Group	Account Title	Description	UACS Object Code	Sub-Major Account Group No.	General Ledger Account No.
	Transportation Equipment			1060600000		
	Transportation Equipment	Motor Vehicles	Motor Vehicles	1060601000	60	10
	Transportation Equipment	Trains	Trains	1060602000	60	20
	Transportation Equipment	Aircrafts and Aircrafts Ground Equipment	Aircrafts and Aircrafts Ground Equipment	1060603000	60	30
	Transportation Equipment	Watercrafts	Watercrafts	1060604000	60	40
	Transportation Equipment	Other Transportation Equipment	Other Transportation Equipment	1060699000	69	90
	Furniture, Fixtures and Books			1060700000		
	Furniture, Fixtures and Books	Furniture and Fixtures	Furniture and Fixtures	1060701000	70	10
	Furniture, Fixtures and Books	Books	Books	1060702000	70	20
	Leased Assets			1060800000		
	Leased Assets	Leased Assets, Land	Leased Assets, Land	1060801000	80	10
	Leased Assets	Leased Assets, Buildings and Other Structures	Leased Assets, Buildings and Other Structures	1060802000	80	20
	Leased Assets	Leased Assets, Machinery and Equipment	Leased Assets, Machinery and Equipment	1060803000	80	30
	Leased Assets	Leased Assets, Transportation Equipment	Leased Assets, Transportation Equipment	1060804000	80	40
	Leased Assets	Other Leased Assets	Other Leased Assets	1060899000	89	90
	Leased Assets - Improvements			1060900000		
	Leased Assets - Improvements	Leased Assets Improvements, Land	Leased Assets Improvements, Land	1060901000	90	10
	Leased Assets - Improvements	Leased Assets Improvements, Buildings	Leased Assets Improvements, Buildings	1060902000	90	20
	Leased Assets - Improvements	Other Leased Assets Improvements	Other Leased Assets Improvements	1060999000	99	90
	Other Property, Plant and Equipment			1069900000		
	Other Property, Plant and Equipment	Work/Zoo Animals	Work/Zoo Animals	1069901000	99	10
	Other Property, Plant and Equipment	Other Property, Plant and Equipment	Other Property, Plant and Equipment	1069999000	99	90

Department of Education  
Region VII, Central Visayas  
Division of Cebu Province  
District of \_\_\_\_\_

## REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

Land

As of \_\_\_\_\_

Fund Cluster: \_\_\_\_\_

Name of School: \_\_\_\_\_

**School ID No.:** \_\_\_\_\_

**For which:** (NAME OF SCHOOL HEAD and DESIGNATION)

*is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)*

[illegible]

**Certified Correct by:**

**Approved by:**

**Verified by:**

Signature Over Printed Name of  
School Inventory  
Personnel/Property Custodian

Signature of School Head

Signature of Inventory  
Review Committee  
Representative

**Department of Education**  
Region VII, Central Visayas  
**DIVISION OF CEBU PROVINCE**  
District of \_\_\_\_\_

## REPORT ON THE PHYSICAL COUNT PROPERTY, PLANT AND EQUIPMENT

## Building and Other Structures

As of \_\_\_\_\_

Fund Cluster: \_\_\_\_\_

Name of School: \_\_\_\_\_

School ID No.: \_\_\_\_\_

Sheet No. \_\_\_\_\_ of \_\_\_\_\_

**For which: (NAME OF SCHOOL HEAD and DESIGNATION)**

*is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)*

[illegible]

**Certified Correct by:**

Approved by:

**Verified by:**

Signature Over Printed Name of School  
Inventory Personnel/Property Custodian

Signature of School Head

Signature of Inventory Review  
Committee Representative

**Department of Education**  
Region VII, Central Visayas  
**DIVISION OF CEBU PROVINCE**  
District of \_\_\_\_\_

## REPORT ON THE PHYSICAL COUNT PROPERTY, PLANT AND EQUIPMENT

**Building and Other Structures**  
As of \_\_\_\_\_

Fund Cluster: \_\_\_\_\_

Name of School: \_\_\_\_\_

**School ID No.:** \_\_\_\_\_

Sheet No. \_\_\_\_\_ of \_\_\_\_\_

**For which:** (NAME OF SCHOOL HEAD and DESIGNATION)

is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)

[illegible]

**Certified Correct by:**

**Approved by:**

**Verified by:**

Signature Over Printed Name of School  
Inventory Personnel/Property Custodian

Signature of School Head

Signature of Inventory Review Committee  
Representative



**Department of Education**  
Region VII, Central Visayas  
**DIVISION OF CEBU PROVINCE**  
District of \_\_\_\_\_

## REPORT ON PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

### Machinery and Equipment

As of \_\_\_\_\_

Fund Cluster: \_\_\_\_\_

Name of School: \_\_\_\_\_

School ID No.: \_\_\_\_\_

Sheet No. \_\_\_\_\_ of \_\_\_\_\_

**For which:** (NAME OF SCHOOL HEAD and DESIGNATION)

is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)

[illegible]

**Certified Correct by:**

Approved by:

Verified by:

Signature Over Printed Name of School  
Inventory Personnel/Property Custodian

Signature of School Head

Signature of Inventory Review Committee Representative

**Department of Education**  
Region VII, Central Visayas  
**DIVISION OF CEBU PROVINCE**  
District of \_\_\_\_\_

## REPORT ON PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

## Transportation Equipment

As of \_\_\_\_\_

Fund Cluster: \_\_\_\_\_

Name of School: \_\_\_\_\_

School ID No.: \_\_\_\_\_

Sheet No. \_\_\_\_\_ of \_\_\_\_\_

**For which:** (NAME OF SCHOOL HEAD and DESIGNATION)

is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)

[illegible]

**Certified Correct by:**

Approved by:

**Verified by:**

Signature Over Printed Name of  
School Inventory Personnel/Property  
Custodian

Signature of School Head

Signature of Inventory Review Committee Representative

**Department of Education**  
Region VII, Central Visayas  
**DIVISION OF CEBU PROVINCE**  
District of \_\_\_\_\_

## REPORT ON PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

**Furniture & Fixtures**  
As of \_\_\_\_\_

**Fund Cluster:**\_\_\_\_\_

Name of School: \_\_\_\_\_

**School ID No.:**\_\_\_\_\_

Sheet No. \_\_\_\_\_ of \_\_\_\_\_

**For which:** (NAME OF SCHOOL HEAD and DESIGNATION)

is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)

[illegible]

**Certified Correct by:**

Approved by:

**Verified by:**

Signature Over Printed Name of School  
Inventory Personnel/Property Custodian

Signature of School Head

Signature of Inventory Review Committee Representative

**Department of Education**  
Region VII, Central Visayas  
**DIVISION OF CEBU PROVINCE**  
District of \_\_\_\_\_

## REPORT ON PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

### Books and Instructional Materials

As of \_\_\_\_\_

Fund Cluster: \_\_\_\_\_

**Name of School:** \_\_\_\_\_

School ID No.: \_\_\_\_\_

Sheet No. \_\_\_\_\_ of \_\_\_\_\_

**For which:** (NAME OF SCHOOL HEAD and DESIGNATION)

is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)

[illegible]

**Certified Correct by:**

Approved by:

**Verified by:**

Signature Over Printed Name of School  
Inventory Personnel/Property Custodian

Signature of School Head

Signature of Inventory Review Committee Representative

**Department of Education**  
Region VII, Central Visayas  
**DIVISION OF CEBU PROVINCE**  
District of \_\_\_\_\_

## REPORT ON PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

### Other Property Plant & Equipment

As of \_\_\_\_\_

Fund Cluster: \_\_\_\_\_

Name of School: \_\_\_\_\_

School ID No.: \_\_\_\_\_

Sheet No. \_\_\_\_\_ of \_\_\_\_\_

**For which: (NAME OF SCHOOL HEAD and DESIGNATION)**

is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)

[illegible]

**Certified Correct by:**

**Approved by:**

**Verified by:**

Signature Over Printed Name of School Inventory  
Personnel/Property Custodian

Signature of School Head

Signature of Inventory Review Committee Representative

**re: REVISED CHART OF ACCOUNTS (RCA) FOR NATIONAL GOVERNMENT AGENCIES (NCA) As per  
Government Accounting Manual (GAM) Volume III**

ACCOUNT TITLE		UACS Object Code
<b>Inventory Held For Distribution</b>		
	Food Supplies For Distribution	1040201000
	Welfare Goods For Distribution	1040202000
	Drugs and Medicines For Distribution	1040203000
	Medical, Dental and Laboratory Supplies For Distribution	1040204000
	Textbooks and Instructional Materials For Distribution	1040207000
	Other Supplies and Materials For Distribution	1040299000

<b>Inventory Held For Consumption</b>		
	Office Supplies Inventory	1040401000
	Accountable Forms, Plates, and Stickers Inventory	1040402000
	Non-Accountable Forms Inventory	1040403000
	Food Supplies Inventory	1040405000
	Drugs and Medicines Inventory	1040406000
	Medical, Dental and Laboratory Supplies Inventory	1040407000
	Textbooks and Instructional Materials Inventory	1040410000
	Other Supplies and Materials Inventory	1040499000

<b>Semi-Expendable Machinery &amp; Equipment</b>		
	Semi-Expendable Machinery	1040501000
	Semi-Expendable Office Equipment	1040502000
	Semi-Expendable Information and Communications Technology Equipment	1040503000
	Semi-Expendable Communications Equipment	1040507000
	Semi-Expendable Disaster Response and Rescue Equipment	1040508000
	Semi-Expendable Medical Equipment	1040510000
	Semi-Expendable Printing Equipment	1040511000
	Semi-Expendable Sports Equipment	1040512000
	Semi-Expendable Technical and Scientific Equipment	1040513000
	Semi-Expendable Other Machinery and Equipment	1040519000

<b>Semi-Expendable Furniture, Fixtures and Books</b>		
	Semi-Expendable Furniture and Fixtures	1040601000
	Semi-Expendable Books	1040602000



## District of \_\_\_\_\_

As of

is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)

Signature of Inventory Review Committee Representative



## District of \_\_\_\_\_

As of \_\_\_\_\_

is accountable, having assumed such accountability in (DATE OF ASSUMPTION IN THE SCHOOL)

[illegible]

**Verified by:**

Signature of Inventory Review Committee Representative

District of \_\_\_\_\_

As of \_\_\_\_\_

Signature of Inventory Review Committee  
Representative

CODES

Elementary		Secondary			
		Junior High		Senior High	
Subjects	Code	Subjects	Code	Subjects	Code
English	A01	English	B01	Core Subjects	C01
Math	A02	Math	B02	Applied Subjects	C02
Science	A03	Science	B03	Specialized Subjects	C03
Filipino	A04	Filipino	B04		
Makabayan	A05	Makabayan	B05		

Consumables					
Bond Paper Long	D01	Packaging Tape 2"	E16	Binder Clip 2"	G13
Bond Paper Short	D02	Masking Tape 1/2"	E17	Paper Clip Jumbo 50mm	G14
Bond Paper A4	D03	Masking Tape 1"	E18	Paper Clip 33mm	G15
Parchment Paper Long	D04	Masking Tape 2"	E19	Staple Wire No. 35	G16
Parchment Paper A4	D05	Duct Tape 2"	E20	Staple Wire No. 13 Heavy Duty	G17
Specialty Paper Long	D06	Rubber Band Big	E21	Staple Wire No. 10	G18
Specialty Paper A4	D07	Rubber Band Small	E22	Fasterner Metal	G19
Sticker Paper Long	D08	HP Ink Advantage 678 Black	F01	Fasterner Plastic	G20
Sticker Paper Short	D09	HP Ink Advantage 678 Cyan	F02	Permanent Marker Broad	H01
Sticker Paper A4	D10	HP Ink Advantage 678 Yellow	F03	Permanent Marker Fine	H02
Photo Paper Long	D11	HP Ink Advantage 678 Magenta	F04	Ink Marker Refill	H03
Photo Paper Short	D12	HP Ink Advantage 680 Black	F05	Whiteboard Marker Broad	H04
Photo Paper A4	D13	HP Ink Advantage 680 Cyan	F06	Whiteboard Marker Fine	H05
Folder Ordinary Long	D14	HP Ink Advantage 680 Yellow	F07	Sign Pen 1.0	H06
Folder Ordinary Short	D15	HP Ink Advantage 680 Magenta	F08	Sign Pen .5	H07
Pressboard Folder Long	D16	HP GT52 Black	F09	Sign Pen .4	H08
Envelope Ordinary Long	D17	HP GT52 Cyan	F10	Lead Sign Pen Refill	H09
Envelope Ordinary Short	D18	HP GT52 Yellow	F11	Ordinary Ballpen	H10
Expanded Envelope Long	D19	HP GT52 Magenta	F12	Mechanical Pencil	H11
Mailing Envelope Long	D20	HP Toner No. 85A	F13	Lead Pencil Refill	H12
Mailing Envelope Short	D21	HP Toner No. 16A	F14	Pencil	H13
Logbook 500 pages	D22	Epson 664 Black	F15	Rubber Eraser	H14
Logbook 300 pages	D23	Epson 664 Cyan	F16	Correction Pen	H15
Logbook 150 pages	D24	Epson 664 Yellow	F17	Correction Tape	H16
Notebook 100 leaves	D25	Epson 664 Magenta	F18	Correction Tape Refill	H17
Notebook 80 leaves	D26	Epson 003 Black	F19	Correction Fluid	H18
Notebook 50 leaves	D27	Epson 003 Cyan	F20	Face Mask	I01
Manila Paper	D28	Epson 003 Yellow	F21	Face Shield	I02
Cartolina	D29	Epson 03 Magenta	F22	Gloves	I03
Sticky Note 2x2"	D30	Canon Pixma 790 Black	F23	Alcohol	I04
Sticky Note 2x3"	D31	Canon Pixma 790 Cyan	F24	Hand Sanitizer	I05
Sticky Note 3x4"	D32	Canon Pixma 790 Yellow	F25	Hand Soap	I06
Sticky Note 4x4"	D33	Canon Pixma 790 Magenta	F26	Disinfectant Solution	I07
Construction Paper short	D34	Canon 810 Black	F27	Flourescent Tube Ordinary	J01
Meta Cards 4x8"	D35	Canon 811 Colored	F28	Flourescent Tube Lead	J02
Plastic Envelope Ord. Long	E01	RISO Master	F29	Electric Bulb Ordinary	J03
Plastic Envelope Ord. Short	E02	RISO Ink	F30	Electric Bulb Lead	J04
Expanded Plastic Envelope w/ handle Long	E03	Photocopier Toner	F31	Battery D Size	J05
Expanded Plastic Envelope w/ handle Short	E04	Bulldog Clip 3/4"	G01	Battery AA	J06
Certificate Holder Long	E05	Bulldog Clip 1"	G02	Battery AAA	J07
Certificate Holder A4	E06	Bulldog Clip 1 1/4"	G03	Battery 9V	J08
Trash Bag Extra Large	E07	Bulldog Clip 1 3/4"	G04	Battery Rechargeable	J09
Trash Bag Large	E08	Bulldog Clip 2"	G05		
Trash Bag Medium	E09	Bulldog Clip 2 1/4"	G06	D series paper related items	
Trash Bag Small	E10	Bulldog Clip 2 3/4"	G07	E series plastic related items	
Double Sided Tape 1"	E11	Bulldog Clip 3"	G08	F series inks and toners related items	
Double Sided Tape 1/2"	E12	Binder Clip 3/4"	G09	G series metal related items	
Transparent Tape 1"	E13	Binder Clip 1"	G10	H series pen related items	
Transparent Tape 1/2"	E14	Binder Clip 1 1/4"	G11	I series hygiene related items	
Transparent Tape 2"	E15	Binder Clip 1 3/4"	G12	J series electrical related items	