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SUBJECT: INVENTORY

CHAPTER TITLE: CONTROLLING INVENTORY

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Effective: 4/1/2011

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I. **INVENTORY/PROPERTY STORAGE AND SAFEKEEPING**

Effective: 6/1/97

All Department of Transportation (DOT) employees are responsible for keeping any State property with which they have contact efficiently organized, secure from theft or misuse, and stored in a safe manner. This applies to classified (inventory) items and unclassified (non-inventory) items belonging to the DOT or to any other State department or agency. An internal inventory control structure must exist to ensure that the obligations and costs of inventory are in compliance with applicable law, and that funds, property, and other assets are safeguarded against waste, loss, unauthorized use, and misappropriation. Following, are general policies on this subject, as well as more specific processes designed for this purpose.

A. **STORAGE AND SAFEKEEPING POLICIES**

For certain kinds of inventory or property, firm (and required) processes have been established for storage and safekeeping. For others, no (or only suggested) processes exist. However, the following policies apply to all inventory or property.

1. All property must be stored in an organized manner, easily accessible to authorized personnel. Reasons for this policy are:
  - a. an item should be easy to locate when it is needed,

- b. items should be situated so there is no danger of accidents owing to their being "in the way" or because of their falling from a shelf,
  - c. and proper organization makes the counting of items easier during physical, periodic, and spot check inventories.
- 2. All property must be secure from theft and vandalism; obviously, the more valuable the item, the tighter the security should be. "Near-cash" items, such as license plates and decals, though not necessarily of a high purchase value, could have a potentially high (illegal) resale value to the public; therefore, special caution should be taken in the storing and handling of these items. Another factor that should be considered in evaluating the potential for theft or vandalism is the physical location of the organization; areas that are remote and areas that are known for a high crime rate require more stringent security measures. Security of property is generally acquired by:
  - a. locking buildings, fences, and vehicles,
  - b. issuing keys or security clearance only to those employees who need access to the items to perform their jobs, and
  - c. when practical and feasible, installing alarm systems or contracting security personnel to guard the items after business hours.
- 3. All property that may be considered a health hazard to humans, animals, or plant life must be stored, transported, and handled in a safe manner. Employees who must deal with these materials are to be trained appropriately. Where federal or state government regulations on these items or materials exist, they must be enforced.

**B. STORAGE AND SAFEKEEPING PROCESSES**

Effective: 5/1/2007

**1. STORAGE****a. Location Numbers:**

Each DOT organization assigns a two-digit inventory location number to each of their respective inventory locations (buildings or lots). The location numbers may, at the organization management's discretion, also be assigned to rooms, closets, etc. These numbers aid organizations in determining, through the REMIS System, where individual inventory items are located; every receipt, transfer or usage of an item requires a location number (corresponding to where the item is or will be stocked) to be designated in the REMIS System. The System maintains separate balances for each location.

Each agency's chief financial officer, or designee, will maintain a listing of all Inventory Location Numbers and the actual physical locations used by each organization in the agency. Each organization is required to keep the chief financial officer informed as to any changes in Inventory Locations. The numbering of the Inventory Locations is as following:

- (1) "00": Used for the organization's Headquarters Inventory Location.
- (2) "01 - 10": In DOH organizations that stock fuel and lubricants, these numbers are reserved for locations where fuel and/or lubricants are dispensed. The assigned number in this range is used for all inventory stored at these locations.

Location Numbers are also assigned to DOT tank trucks and to portable fuel tanks which haul fuel to or store fuel at remote work locations.

- (3) "11 - 99": Used for all other separate Inventory Locations. In the event that the use of a location is discontinued, its number may be reassigned to another physical location at the discretion of the organization manager.

b. Bin Location Numbers:

An optional system that may be used for further specificity "within" a Location Number is Bin Location Numbers. This system is best suited to a large storeroom or warehouse where better organization may be needed, or in situations where employees who are not familiar with the facility (and/or new employees) are required to find items.

The Bin Location consists of a six position combination of letters and numbers which represent a section, row, and shelf or bin. It may be changed to accommodate special circumstances such as items which are too large to fit in a bin or shelf; such a location might be "D06WAL", which could indicate section D, row 06, the item being stored against the wall. There is further explanation and a descriptive diagram on this subject in the Appendix, in the back of this chapter.

2. SAFEKEEPING

a. Fuel & Lubricants:

Refer to Division of Highways  
Administrative Operating Procedures  
Section V., Chapter 13, Gas and Lube  
Inventory.

- b. Oxygen and Acetylene Tanks:  
Employees who use or transport oxygen and acetylene tanks will follow the following safety rules:
- (1) Keep caps on cylinders at all times.
  - (2) Oxygen tanks are not to be stored with Acetylene tanks.
  - (3) Oxygen tanks and Acetylene tanks must not be stored around grease, oils, or flammable substances.
  - (4) All tanks must be kept in an upright position while in storage and during transporting.
  - (5) The caps covering the valves must be in place on each tank during transporting.
  - (6) Tank gauges must be removed from all tanks while being transported and attached only when the tanks are being used.

c. Explosives:

Organization managers will see that dynamite and other explosives are kept in a securely locked area, away from extreme heat or open flames. Only employees who use the explosives will have access to the storage area.

II. **SPOT CHECK/PERIODIC INVENTORIES**

Effective: 6/1/2001

A. **SPOT CHECK/PERIODIC INVENTORY POLICIES**

Inventories conducted at the organization level by organization personnel (not observed by auditors) are known synonymously as spot check or periodic inventories. They may be defined as periodic checks of the accuracy of specific classes in an organization's inventory records. Their purpose is to uncover and then correct any errors in the organization's inventory records.

1. Spot check or periodic inventories must be taken, to ensure that an organization's records are accurate.
  - a. Reliable inventory records enable managers to analyze the information on the REMIS System and make decisions as to future purchasing and disposition of obsolete or surplus inventory.
  - b. The regular conducting of such inventories typically results in fewer errors being found when physical inventories are observed by Transportation Auditing or by independent auditors.
2. The classes to be inventoried and the frequency of such inventories will be at the discretion of management.
3. The terms "spot check" or "periodic inventory" will not require a complete physical inventory including count sheets and the suspension of operations but will, however, require that documentation of the inventory be generated and maintained at the organization.

**B. SPOT CHECK/ PERIODIC INVENTORY PROCESSES**

Effective: 6/1/97

1. An organization's chief financial officer or designee, in conjunction with the storekeeper, will schedule spot check/periodic inventories for the organization and for subordinate organizations. These two managers will base their decisions as to which classes are to be inventoried and how often this function is to be done, based upon the following criteria:
  - a. Certain classes at some organizations may be more susceptible to error than others, and therefore warrant more frequent inventorying. Whether this situation exists at an organization may be discovered through reviewing prior audit recommendations.



- b. All Parts, Materials and Supplies (PMS) classes (that may practically be inventoried) will be scheduled for spot check or periodic inventory at least once per year.
2. Schedules for spot check/periodic inventories will be made available to organization personnel in advance, so that they may prepare for the inventories.
3. Employees may use inventory balance computer reports (available through the chief financial officer) or screen prints of inventory balances from local personal computers to conduct the inventory.
  - a. Whichever method is used, the results will be initialed and dated by the persons doing the counting.
  - b. This documentation will then be forwarded to the chief financial officer.
  - c. Copies of documentation will be maintained by both the chief financial officer and the originating organization.
3. The chief financial officer (or designee) will investigate all variances from the current REMIS balances to determine the reasons for the variances.
  - a. When the reasons for variances are discovered, the chief financial officer will recommend action to organization management to correct the problem.
  - b. The documentation of the spot check/periodic inventory results, together with documentation of any corrective action taken, will be submitted to the organization manager for his review and retention (documents will be retained until the next physical inventory).
  - c. A copy of all documentation will be retained by the chief financial officer and by the originating organization.

**C. CORRECTING REMIS SYSTEM RECORDS**

Effective: 6/1/2001

1. The chief financial officer will direct the organization clerk as to the corrections necessary in the REMIS Inventory System (see Chapter 7 of this volume, "Correcting Inventory Records").
2. All shortages will be expensed to the organization's routine maintenance or overhead authorizations. Form DOT-6A may be used to request permission to use Form DOT-6 for adjustments.
3. All overages will be corrected by the preparation and entering of a non-vendor receipt (Form DOT-5) and by the completion of a Form BF-143, Journal Voucher. Both documents must be submitted to Transportation Finance Division, Procurement Section.

**D. FUEL STORAGE TANK ADJUSTMENTS**

Effective: 5/1/2007

Refer to Division of Highways Administrative Operating Procedures Section V., Chapter 13, Gas and Lube Inventory.

**III. CONTROLLING INVENTORY QUANTITIES**

Effective: 6/1/2001

The Department's inventory and the inventory of each member agency and organization represents many hours of work effort and a large percentage of budget funds; therefore, it is imperative that the quantity of inventory carried be no more than is necessary for safe, efficient operation. Generally, the larger an organization's inventory, the greater the chance of a portion of it being stolen, becoming obsolete, or becoming unusable to the organization. Furthermore, the money dedicated to a larger than necessary inventory might be better spent on other facets of the organization's operations.

Conversely, efficiency and public safety require that adequate inventories of PMS items be maintained. The DOT must not be caught in a situation where normal or (especially) emergency work efforts cease because of inventory shortages or depletion.

Therefore, managers must strive to maintain proper inventory levels in their organizations. This can be done if inventory is stored and handled properly, if inventory records are accurate, and if the inventory control tools explained in this section are used properly.

**A. INVENTORY QUANTITY CONTROL POLICIES**

Effective: 6/1/2001

1. Minimum and Maximum Stock Levels:  
The establishing and maintaining of minimum and maximum stock levels represents a compromise between operational needs and practical limitations. For example, it might be convenient for all organizations to have enough stock on hand to support an entire season's planned work. From a practical point of view, however, there may not be enough storage space, and far too much money would be tied up in inventory for this to be cost efficient. Therefore, setting levels for individual items for each organization must be done by employees who are knowledgeable of the organization's work plans, storage capacity, history of usage, and operating budget.
  - a. The minimum stock level represents the reorder point and is established at a level that will normally support operations until a reorder is received.
  - b. The maximum stock level represents the maximum quantity of a specific item that should be on hand, and is established to limit the funds invested and reduce the frequency of ordering required.

2. Parts Currently Needed for Equipment:

Organizations must endeavor to keep adequate stock levels of equipment parts that are critical to the serviceability of the equipment and/or that are prone to frequent replacement. To avoid overstocking and the possibility of retaining obsolete parts, however, organization managers must keep abreast of which pieces of equipment are slated to be discontinued by the Division of Highways' Equipment Division. If this is not done the following problems will result:

- a. Needed storage space will be filled with parts for which the organization has no use.
- b. When these parts are disposed of (by auction, salvage, or cannibalization), only a fraction of their original cost will be recovered.

**B. INVENTORY QUANTITY CONTROL PROCESSES**

Effective: 6/1/2001

1. Minimum and Maximum Stock Levels:

- a. Each organization's chief financial officer (or designee), in conjunction with the storekeeper(s), will, at the time the REMIS inventory master is set up, determine what the minimum and maximum stock levels should be for each new PMS inventory item. Information to be used in this determination should include:
  - (1) the amount of space available for storage of the item,
  - (2) the anticipated demand for the item,
  - (3) the lead time necessary to be allowed when replacing the item,
  - (4) the expiration date of the item (if perishable material),
  - (5) the cost of the item, and
  - (6) the least quantity desirable to stock during the off-season (if seasonal material).

- b. At least annually, each organization's chief financial officer (or designee) will, in conjunction with the storekeeper(s), review the existing minimum and maximum stock levels and make any adjustments necessary.
  - c. The initial setting of minimum and maximum stock levels and the annual reviews may be aided by the following:
    - (1) any pertinent audit recommendations and
    - (2) REMIS System Inventory Field Reports, numbers 300, 301, 302, and 303. Examples of these reports are available in *DOT Administrative Procedures*, Volume I, Chapter 7. For items new to an organization, the usage history in other organizations may provide guidance.
2. Obsolete Equipment Parts:
- a. The Director of the Division of Highways' Equipment Division, or designee, will transmit (at least annually) to the chief financial officers of all affected organizations, by mail or electronically, information regarding equipment parts (in their organizations' inventories) that have had no usages for sixteen months.
  - b. Organization chief financial officers will review this listing with organization storekeepers and/or organization clerks, to decide whether the listed equipment parts should be transferred to Equipment Division for disposal.
    - (1) While an item's having no usages reported in a year does not necessarily mean the item is obsolete, this status does indicate a need for review.

- (2) Organizations may make a review of equipment parts with minimal or no usages at any time, at the discretion of organization management.

IV. **MAKING CORRECTIONS TO FIXED ASSETS INVENTORY**

Effective: 6/1/2001

From time to time, employees may discover that a fixed asset item was entered incorrectly on REMIS System records when it was acquired (wrong description, incorrect cost, etc.).

- As soon as an error is found, the employee who discovered the error will report it to his or her immediate supervisor.
- The immediate supervisor, or designee, will confirm that the System information is wrong and prepare a Form DOT-877, Fixed Assets Inventory Field Report, to initiate correction.
- The "change inventory" box should be checked on the DOT-877, and
- the "retag inventory" box should be checked if retagging is necessary.
- The immediate supervisor will forward the Form DOT-877 to the appropriate organization clerk for entry into the REMIS System.
- After entry, the organization clerk will initial, date, and file the Form DOT-877. No further distribution is necessary.

V. **OXYGEN, ACETYLENE, ARGON AND OTHER TANKS SYSTEM**

Most oxygen, acetylene, argon and other tanks are actually not DOT property; they are leased to the DOT. However, the Department is accountable to the welding supply vendors for them and must pay demurrage to them when they are kept beyond the time specified in the contract, and also must "buy" them if they are lost. Therefore, these tanks will be treated as if they are DOT property and accounted for in the PMS Inventory system. This practice will also simplify the process - in the event that a new vendor is awarded the contract and all tanks must be returned - of returning tanks to the previous vendor.

REMIS inventory codes have been established for the different types of welding tank gases. The type code (second series of inventory code) differentiates whether the welding gas tanks are Division of Highways owned or Vendor owned tanks. The following inventory codes are to be utilized for each organization's tanks.

**DOH Owned Tanks:**

023-009-000006	Oxygen Tanks
023-009-000007	Acetylene Tanks
023-009-000008	Argon Tanks

**Vendor Owned Tanks:**

023-010-000006	Oxygen Tanks
023-010-000007	Acetylene Tanks
023-010-000008	Argon Tanks

**A. OXYGEN, ACETYLENE, ARGON AND OTHER TANK POLICIES**

1. Each District Comptroller, or designee, will specify which locations oxygen, acetylene, argon and other tanks will be issued and refilled (typically storerooms). The controls expressed in these policies and processes must be applied at every location.
2. Each District Comptroller, or designee, will (taking into account that each DOH District may be called upon to fill tanks for the DOH Central Heavy Maintenance Detachment) determine how many tanks the organization and each subordinate organization will require to operate for approximately 30 days and will ensure that each central location is allocated that number of tanks.
3. Tanks will be issued to approved users (designated by the organization manager or designee) on a one-for-one basis. Only in the event of an emergency or for a special project will there be any exceptions to this policy.
4. The tanks, and their contents, are to be used for official DOT operations only. Any misuse of or personal use of these items will result in disciplinary action being taken.

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**B. OXYGEN, ACETYLENE, ARGON AND OTHER TANK PROCESSES**

Effective: 4/1/2011

1. An organization's receipt of oxygen, acetylene and argon tanks from the vendor will be documented on Form DOT-5, Receipt of Materials, and entered into the REMIS System (at no cost) as a PMS inventory receipt by the organization clerk. Tanks purchased by the Division of Highways must be documented on Form DOT-5, Receipt of Materials, and recorded into the REMIS System listing the purchase price(s) paid.
2. Any transfer of tanks to a second Central Location or to another organization will be documented with and entered by a Form DOT-6, Inventory Usage or Transfer, by the originating organization clerk.
3. Issuances of tanks to employees will be recorded, by the storekeeper, on Form MS-15, Equipment/Materials Issue, Receipt.
  - a. Under "Description", and in addition to the size and kind of tank, and the tank vendor's name the storekeeper will enter the type of each tank being issued. The District Comptroller, or designee, **may choose** to control tanks with a unique number. These unique numbers, by tank commodity, (O-001, AC-001 or AR-001) may be permanently marked/painted (ensure the vendor is agreeable to this practice) on the tank. When multiple vendors are involved, the documentation must also include the vendor's name. These unique tank numbers can then be recorded on the MS-15 and DOT-6 Forms, documenting the assigned location/personnel responsible for specific tanks. Tanks marked as such, and making the rotation from the DOH to the vendor and back to the DOH, will have the original number painted over, and a new unique number assigned.
  - b. The receiving employee will be given a copy of the MS-15(s) with the tank(s).
  - c. The organization's copies of MS-15's for oxygen, acetylene and argon tanks will be filed separately from all other MS-15's.



- d. When the employee returns the tank(s) for refilling/exchange, he or she will also return the corresponding copy of the the MS-15(s) to the storekeeper, who will verify that the tank(s) on the Form(s) have been receipted by the vendor.
    - If the employee returning the tank(s) has lost or forgets to bring his or her copy of the Form(s), the storekeeper will at least verify that the tank(s) returned were actually issued to that employee.
  - e. The storekeeper will then mark both copies of the MS-15(s) as "returned" and retain the organization's copy in the file.
4. Every month, the organization's chief financial officer (or designee) and storekeeper(s) will review the MS-15's on file to:
    - a. see if demurrage charges are being incurred,
    - b. determine whether tanks are being exchanged properly, and
    - c. note any unusual amount of oxygen, acetylene and argon usage.
      - Unusually high usages should be related to the organization manager for further investigation.
  5. In June and December of each year, each organization's storekeeper will take a physical inventory of assigned tanks in each Central Location by counting the tanks in storage and accounted for on MS-15's, and judging these totals against REMIS System records. Any variances will be reported to the organization manager for investigation and corrective action.
  6. Any loss or theft of tanks must be reported immediately, so that demurrage charges may be minimized and actual "purchase" charges may be paid promptly.
    - a. Form DOT-114, Stolen and Missing Property Report will be completed in accordance with Volume V, Chapter 6 of these DOT Administrative Procedures.

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- b. Lost or stolen tanks will be charged to each respective organization's Maintenance or Equipment Overhead Account.

VI. **CLASS 011 INVENTORY**

Effective: 8/15/2007

A. **POLICY**

1. Each District Engineer/Manager will assign an employee designated as the Class 011 Inspector. The Class 011 Inspector will train, monitor, and work in conjunction with maintenance locations to achieve accurate Class 011 inventories.
2. Every location with Class 011 material is required to conduct an annual physical inventory typically scheduled by DOT Finance Division in the last quarter of each fiscal year. Prior to measurement, stockpiles should be shaped or dressed to aid in inventory calculation.
3. Anytime a Class 011 pile is known not to reflect an accurate balance, within REMIS, a corrective inventory of the material must be completed as soon as scheduling and/or weather conditions permit. All Class 011 adjustments will continue to conform to §II.C. of this chapter.
4. If a Class 011 pile is found to be within 15% of the REMIS balance after inventory, no adjustment documentation is necessary.
5. An organization may voluntarily complete adjustment documentation for Class 011 inventory due to cost issues for items such as salt. In addition, adjusting documents may be completed at any time during the fiscal year to correct inventory balances.
6. Any organization with Class 011 inventory questions or problems may contact their respective District Comptroller for administrative assistance.

B. **PROCESS**

1. **Corrective Inventories:**  
Corrective inventories will be conducted in the same manner as spot check or periodic inventories. Additional information can be found in §II.B. of this procedure.

2. Annual Physical Inventory:

All "before" and "after" inventory balance adjustments must be conducted in accordance with the instructions provided by DOT Finance Division.

VII. **ASSIGNING PROPERTY TO EMPLOYEES**

Effective: 6/1/2001

Certain kinds of DOT property are assigned to individual employees, for use in their work, rather than being stored in a particular location. This property may include hand tools, string trimmers, chain saws, road signs, camera equipment, engineering equipment, or any number of other inventory (PMS or Fixed Asset) or non-inventory items. The following policies and process steps provide a means of documenting the assigning of property to employees and maintaining accountability for property so assigned.

A. **PROPERTY ASSIGNMENT POLICIES**

1. The processes for assigning property to employees *must* be followed in cases where inventory items are not usaged but are assigned to employees for use in the field. This documents the employee's responsibility for the item and simplifies the process of taking inventory.
2. These processes *may* be followed in cases where inventory items are usaged when taken out of stock, or in cases where non-inventory items are issued to employees. Organization management may use this as a means of maintaining accountability for the assigned property, independent of the REMIS inventory systems.

**B. PROPERTY ASSIGNMENT PROCESSES**

Effective: 6/1/2001

1. The organization storekeeper (or other issuing employee) will complete a Form MS-15, Equipment/Materials Issue Receipt, keep the original of the form, and issue a copy to the employee receiving the item.
  - Organizations may design and use their own form (rather than the MS-15) for this purpose so long as it provides spaces for the signatures of both the issuing and the receiving employees, the date out and date in, the organization number, the item's class, tag or E.D. number, and a description of the item.
2. When (and if) the item is returned to stock, the employee to whom it was assigned will be given the original Form MS-15, after which he or she may destroy both copies.
3. If the item is lost, stolen, or broken, the employee to whom it was assigned will inform the issuing employee, so the occurrence may be noted on the original MS-15 and a replacement item issued.
  - a. The original Form MS-15 will not be destroyed without organization management approval. Management may use these forms to keep a record of employees' experiences with certain assigned items.
  - b. If theft is suspected, the policies and process steps for reporting stolen property will be followed, in accordance with Chapter 6 of this Inventory Volume.

VIII. BIN LOCATION ILLUSTRATION

Effective: 6/1/97

EXAMPLE

The Bin Location Number B 06 C D 4 indicates that the Bin is located in area B of the wareroom; row six (6) of the bins; bin C; shelf D and position 4 on the shelf.

EXPLANATION

The first position of the bin location is a letter A through Z indicating the area of the wareroom. This may be a room, end, or level such as a second story...

The second and third position indicates a row of bins. These positions are numbered 01 through 99.

The fourth position is a letter A - Z indicating an individual bin within a row of bins.

The fifth position is also a letter A - Z and indicates a shelf of a bin.

The sixth position is a number 1 - 9 and is a shelf position.

Shown on the example below are two rows (row 27 and 28) of bins in area C of a typical storeroom. Each row has four bins (A, B, C, and D.) Each bin has a varying number of shelves (A, B, C, D, etc.) Some shelves have dividers; others do not.

Shown on the diagram are two bin locations. Using the preceding instructions, they are designated C28AFB and C28DC1.

