

**Change TC D528 Comment section “See USSGL TC D318” to “See USSGL TC-D526”**

TC D318 no longer exists.

**D528** To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

**Comment:** Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

**Reference:** USSGL implementation guidance; Operating Materials and Supplies

**Budgetary Entry**

None

**Proprietary Entry**

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151900	Operating Materials and Supplies - Allowance

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**Budgetary Entry**

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We will continue to review Section III and make necessary updates.