**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-D526.

**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

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