

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-142-08-002

All items in this schedule are inactive. Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

Item A was superseded by N1-142-10-001, item 9c

Date Reported: 07/28/2022

N1-142-08-002

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

REQUEST FOR RECORDS DISPOSITION AUTHORITY		SAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER <i>NI-142-08-2</i>	
1 FROM (Agency or establishment) Tennessee Valley Authority		DATE RECEIVED <i>5/15/08</i>	
2 MAJOR SUBDIVISION CFO t		NOTIFICATION TO AGENCY	
3 MINOR SUBDIVISION		In accordance with the provision of 44 U S C 3303a the disposition request, including amendments, is approved except for may items that be marked "disposition not approved" or "withdrawn" in column to	
4 NAME OF PERSON WITH WHOM TO CONFER Kal Chatterjee	5 TELEPHONE 865-632-3622	DATE <i>16-07-2008</i>	ARCHIVIST OF THE UNITED STATES <i>Toni M. Wolf</i> <i>NWA</i>
6 AGENCY CERTIFICATION I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed on the attached (pages) page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, <input checked="" type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested			
DATE May 6, 2004	SIGNATURE OF AGENCY REPRESENTATIVE <i>Mary H. Raymond</i>	TITLE Records Management and Systems	
7. ITEM NO.	8. DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
1	GENERAL LEDGER TRANSACTION RECORDS (See attached)	<i>GRS 7-2</i>	

GENERAL LEDGER TRANSACTION RECORDS

This series of records are source documents for general ledger transactions and help certify, verify, or substantiate the validity of the transactions. This series includes the following records:

Accounts Receivable Detail Ledgers:

This series of records contain the detail ledger sheets of accounts receivable customers. The accounts receivable ledger is the detail posting sheet showing all invoices, receipts, or adjustments to the customers' account and is used to make accounting entries to the general ledger. The information is either computer generated or hand posted depending on the activity of the account. The more active accounts are entered into the Accounts Receivable System.

Journal Vouchers/Transfer Vouchers:

This series of records are summaries of accounting source documents authorizing accounting entries to the TVA system of accounts other than the entries initiated by Payroll, Accounts Payable, and Fixed Assets transactions. They are internal accounting distribution files reflecting expenditures in summary.

Reconciliations:

This series contains monthly reconciliations of various receivables, liabilities, inter-office, and inventory accounts. They are used to ensure the accuracy of account reports taken from the account ledger.

Effective 2003, records relevant to audits and reviews must be retained for 7 years to comply with the Securities and Exchange Commission's (SEC) requirement stated in the 17 CFR Part 210 and mandated by Section 802 of the Sarbanes-Oxley Act of 2002.

DISPOSITION

- A. ~~Paper~~ GENERAL LEDGER TRANSACTION RECORDS
Destroy/delete when 7 years old.
- B. ~~Computer Records & Output Microfiche~~
Destroy/delete when 7 years old.
- Withdrawn
Schedule is Media
Neutral*