INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE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 Items are either obsolete or have been superseded by newer NARA approved records schedules.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Item A was superseded by N1-142-10-001, item 9c
**REQUEST FOR RECORDS DISPOSITION AUTHORITY**

**TO:** NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR)  
WASHINGTON, DC 20408

1. **FROM (Agency or establishment):**  
   Tennessee Valley Authority

2. **MAJOR SUBDIVISION:**  
   CFO 1

3. **MINOR SUBDIVISION:**

4. **NAME OF PERSON WITH WHOM TO CONFER:** Kal Chatterjee  
   **TELEPHONE:** 865-632-3622

5. **DATE RECEIVED:** 5/15/08

**NOTIFICATION TO AGENCY:**

In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments, is approved except for items marked "disposition not approved" or "withdrawn" in column to.  

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(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, is not required.

7. **DATE:** May 6, 2004  
   **SIGNATURE OF AGENCY REPRESENTATIVE:** [Signature]  
   **TITLE:** Records Management and Systems

8. **DESCRIPTION OF ITEM AND PROPOSED DISPOSITION:**

<table>
<thead>
<tr>
<th>ITEM NO.</th>
<th>DESCRIPTION OF ITEM AND PROPOSED DISPOSITION</th>
<th>GRS OR SUPERSEDED JOB CITATION</th>
</tr>
</thead>
</table>
   | 1        | GENERAL LEDGER TRANSACTION RECORDS  
   |          | (See attached)                             | GRS 9-2                         |

9. **GRS OR SUPERSEDED JOB CITATION:** GRS 9-2

10. **ACTION TAKEN (NARA USE ONLY):**

**STANDARD FORM 115 (REV 3-91)**

PREVIOUS EDITION NOT USABLE

Prescribed by NARA  
36 CFR 1228
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.