

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

LEAVE BLANK

JOB NO. **NI-142-88-13**

TO: **GENERAL SERVICES ADMINISTRATION
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408**

DATE RECEIVED
4/28/88

1. FROM (Agency or establishment)
TENNESSEE VALLEY AUTHORITY

NOTIFICATION TO AGENCY

2. MAJOR SUBDIVISION
COMPTROLLER AND TREASURER

In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10. If no records are proposed for disposal, the signature of the Archivist is not required.

3. MINOR SUBDIVISION
POWER FINANCING

4. NAME OF PERSON WITH WHOM TO CONFER
RONALD E. BREWER

5. TELEPHONE EXT.
615-751-2520

DATE **8/26/88** ARCHIVIST OF THE UNITED STATES
Claudia Miller

6. CERTIFICATE OF AGENCY REPRESENTATIVE

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of _____ 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, if required under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies, is attached.

A. GAO concurrence: is attached; or is unnecessary.

B. DATE Feb 4-21-88	C. SIGNATURE OF AGENCY REPRESENTATIVE <i>Ronald E. Brewer</i>	D. TITLE ASSISTANT TVA ARCHIVIST
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7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN (NARS USE ONLY)
	See the attached revision of the General Ledgers and Trial Balances item to the CRS for the Comptroller and Treasurer.	NC1-142-81-8	

*Copies sent to agency
of
TVA. HMM 8/30/88*

1. GENERAL LEDGERS AND TRIAL BALANCES

Each accounting office maintains a ledger containing the balance sheet and expenditure accounts necessary for whatever activities are appropriately recorded in that office. Subsidiary ledgers are maintained for balance sheet items of which the details are numerous. As funds are released to individual organizations, accounts are provided for authorized activities in sufficient detail to meet the needs of the organization.

Ledger sheets are generated in quadruplicate monthly by the automated bookkeeping system. The original ledger sheets are placed in a cumulative file. Copies of the ledgers are sent promptly each month to the applicable organizations after the accounts are balanced, and other copies are used as working copies in the accounting offices and are filed by organization. In smaller accounting offices, manual bookkeeping was formerly employed and registers were used for listing different classes of entries for control and posting purposes.

The Federal Energy Regulatory Commission regulations governing the preservation of records as amended January 1, 1972, require that general ledgers be retained for 50 years.

Central Accounting Branch general ledgers for accounting periods prior to October 1980 are recorded on hard copy only. For periods ending after September 30, 1980, Central Accounting Branch general ledgers will be converted to microfiche monthly, and the microfiche will be destroyed when 50 years old.

Power Accounting and Plant Accounting are combined into one office, Power Accounting Branch. General ledgers for the Power Accounting Branch are categorized as being in the Power Accounting Group or in the Fixed Assets Group. In the Power Accounting Group, the microfiche copy was designated as the record copy beginning October 1, 1986, with a retention period of 50 years, and the original hard copy of the ledger sheets will be kept for one fiscal year for administrative purposes. In the Fixed Assets Group, the microfiche copy was designated as the record copy beginning October 1, 1987, and the original hard copy of the ledger sheets will be kept for 10 fiscal years for administrative purposes.

DISPOSITION

Original Copy of General Ledger Sheets

A. Power Accounting Branch

1. Power Accounting Group

- (a) Paper records created prior to October 1, 1986

Destroy when 50 years old. Transfer to FRC when 5 years old.

- (b) Paper records created after September 30, 1986

Destroy when one year old and when microfiche is verified.

1. GENERAL LEDGERS AND TRIAL BALANCES (continued)

DISPOSITION (continued)

Original Copy of General Ledger Sheets

A. Power Accounting Branch (continued)

2. Fixed Assets Group

- (a) Paper records created prior to October 1, 1987

Destroy when 50 years old. Transfer to FRC when 5 years old.

- (b) Paper records created after September 30, 1987

Destroy after microfiche is verified and administrative purposes have been satisfied, not to exceed 10 years.

B. Chemical Accounting Branch

Destroy when 50 years old. Transfer to FRC when 10 years old.

C. Central Accounting Branch

1. Paper records created prior to October 1, 1980

Destroy when 50 years old. Transfer to FRC when 5 years old.

2. Paper records created after September 30, 1980

Destroy when microfiche is verified.

Microfiche Copy of General Ledger Sheets

- A. Central Accounting Branch microfiche copy of ledger sheets beginning October 1, 1980

Destroy when 50 years old. Do not transfer to FRC.

B. Power Accounting Branch

1. Power Accounting Group microfiche copy of ledger sheets beginning October 1, 1986

Destroy when 50 years old. Transfer to FRC immediately.

2. Fixed Assets Group microfiche copy of ledger sheets beginning October 1, 1987

Destroy when 50 years old. Transfer to FRC immediately.

Carbon Copies

All accounting offices

Destroy when no longer needed for administrative purposes, not to exceed 5 years. Do not transfer to FRC.