REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

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

1. FROM (Agency or establishment)
    TENNESSEE VALLEY AUTHORITY
    CONTROLLER

2. MAJOR SUBDIVISION
3. MINOR SUBDIVISION

FIXED ASSETS ACCOUNTING GROUP

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

5. TELEPHONE EXT.: 615 751-2520

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 5 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
    C. SIGNATURE OF AGENCY REPRESENTATIVE
    D. TITLE
    5/17/91
    RONALD E. BREWER
    TVA ARCHIVIST

7. ITEM NO.

8. DESCRIPTION OF ITEM
   (With Inclusive Dates or Retention Periods)
   SEE THE ATTACHED 5 RECORDS SERIES FOR FIXED ASSETS ACCOUNTING GROUP

9. GRS OR SUPERSEDED JOB CITATION

10. ACTION TAKEN
    (NARS USE ONLY)

All changes to this proposed schedule have been approved by:

NARA appraiser 4/30/92
Agency representative 4/27/92

Copy sent to NAR, 4NS, NSN 7/27/92
1. TAGGED EQUIPMENT RECORDS

This file contains copies of purchase contracts, purchase orders and Requests for Delivery (RD's) that contain tagging information on equipment. The tagging information and description of the equipment is shown on the reverse side of the forms. The information was needed in describing equipment to be offered for sale or trade-in as well as for other types of references. The purchase contracts and purchase orders date from 1955 to 1981. There are 46 cu. ft. of these records in the Chattanooga Records Center. These forms are no longer accumulating. The records from 1982 to October 1990 could not be located. In October 1990, an automated system was created to store this information. This system provides detailed financial data for all of TVA's tagged equipment assets and accumulated depreciation (approximately $80 million) necessary for audited financial statements. A computer listing is produced for tagged equipment which gives the equipment description, TVA tag number, and original cost of the equipment. Equipment costing less than $5,000 is no longer tagged, which has decreased the number of tagged equipment by about 85 percent.

The system is on TVA's IBM mainframe, but may be transferred to a personal computer. This system is backed up on 5-1/4 inch diskettes. The documentation needed to read and understand the files is located in the Fixed Assets Accounting Section in Chattanooga. The use of the system is restricted to Fixed Assets Accounting employees.

Input to the system includes plant changes journal voucher (closings from construction-in-progress, retirements, and reclassifications). The information content includes cost and subsequent changes. This information is available at different levels of classification. The data elements/data sets include plant location, account, depreciation rate, descriptions, and other information. Major output reports include detailed inventory by account and location.

DISPOSITION

A. Paper records:

Destroy upon approval of this schedule.

B. Data Elements

Change or Delete as needed when piece of equipment is removed from inventory.

C. Documentation

Destroy or delete when superseded or obsolete, or upon authorized destruction of related data base.
D. Information in Data Base

Destroy when no longer needed for administrative purposes.

E. Computer Reports

Destroy when no longer needed for administrative purposes not to exceed two years old.

2. RETIRED PLANT UNITS RECORDS

These records consist of information on the physical assets installed at any location. The records list the original cost, a description of the asset, its date in service, and the date the facility was retired. A retired plant unit record will consist of all records associated with this location. It is a complete record of a facility when it is removed from service. There could be assets at the location that are retired but the file is still active until the whole plant is retired. The Federal Energy Regulatory Commission (FERC) 18 CFR Item 30(b) governs the retention of these records.

DISPOSITION

Destroy 25 years after the facility is sold, or 10 years after the facility is retired.

3. SECTION 13 (IN LIEU OF TAX) SUPPORT PAPERS

TVA is responsible for the division of its physical assets for the purpose of making in-lieu-of-tax payments annually to each state in which TVA has assets. The working papers consist of statistical master records, and information gathered from various divisions along with working papers developed in Fixed Asset Accounting for each category of plant. These records are necessary to support data in the Section 13 and the states reports programs.

DISPOSITION

Destroy when 10 calendar years old.

4. GENERAL SERVICES ADMINISTRATION REPORTS

TVA is required to report annually to the General Services Administration (GSA), all changes in TVA's real property, land or objects attached to real property. This series includes all the working papers that support the report each year. The report is sent to GSA and reflects TVA's investment in real property, analysis of steam plants, nuclear plants, etc.

DISPOSITION

Destroy when 10 calendar years old.
5. **HISTORICAL PLANT UNIT CATALOGS**

The plant unit catalog is issued and maintained by Fixed Asset Accounting. It defines the units which have been selected for identification in TVA's fixed asset records and the basis for differentiating between plant activities qualifying as capital plant changes and those chargeable to expense. It explains the method used to separate cost records by completed plant account. Included as part of the plant unit catalog is accounting procedure 36, along with fixed asset accounting terminology and special forms with instructions for their use.

**DISPOSITION**

Destroy when superseded or when 10 calendar years old.