

# INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

## **Schedule Number: N1-142-92-007**

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 Items are either obsolete or have been superseded by newer NARA approved records schedules.

### Description:

Records are presumed to have been destroyed at the agency.

Date Reported: 07/28/2022

N1-142-92-007

# INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
*(See Instructions on reverse)*

LEAVE BLANK

JOB NO.

*N1-142-92-7*

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

DATE RECEIVED

*12/24/91*

1. FROM (Agency or establishment)

**TENNESSEE VALLEY AUTHORITY**

2. MAJOR SUBDIVISION

**FINANCE AND ADMINISTRATION**

3. MINOR SUBDIVISION

NOTIFICATION TO AGENCY

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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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.

4. NAME OF PERSON WITH WHOM TO CONFER

**RONALD E. BREWER**

5. TELEPHONE EXT.

**615 751-2520**

DATE

*10-24-94*

ARCHIVIST OF THE UNITED STATES

*Arudy Huskany Peters*

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	C. SIGNATURE OF AGENCY REPRESENTATIVE	D. TITLE
<i>12/17/91</i>	<i>Ronald E. Brewer</i> Ronald E. Brewer <i>by LEB</i>	TVA ARCHIVIST

7. ITEM NO.	8. DESCRIPTION OF ITEM <i>(With Inclusive Dates or Retention Periods)</i>	9. GRS OR SUPERSEDED JOB CITATION	10. ACTION TAKEN <i>(INARS USE ONLY)</i>
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See the attached schedule for the Power Accounting/General Accounting Correspondence File.

*Copies sent to Agency, NBR, 4NS @ 11/1/94*

## POWER ACCOUNTING/GENERAL ACCOUNTING CORRESPONDENCE FILE

The coded correspondence files for Power Accounting date from 1933 to 1988. In the 1930's The Power Accounting Division was responsible for all of the accounting for the Departments for Water Power Utilization. This included accounting for new construction, operations, and accounting and auditing in connection with the power contracts of municipalities and associations. In the 1940's it performed the accounting work of the Power Departments and prepared the Federal Power Commission reports. In the 1950's, 1960's, and 1970's it continued to be responsible for performing the accounting for activities of the Office of Power, except for the detailed cost records for power construction. During the 1980's the function of Power Accounting was to assist the Comptroller in setting power program accounting policy and provide primary direction for the systems that controlled and processed transactions having accounting significance for the power program. It also kept all completed plant and accumulated depreciation accounts except those for the chemical plant. It maintained continuing contact with the Office of Power and the Office of Nuclear Power to anticipate changes in information requirements and provided followup with power divisions where accounting problems were indicated and proposed solutions. It maintained the classification of power accounts and advised on accounting standards. It administered the financial arrangements of power contracts. Organizational reports for accounting and budgetary control were issued.

Power Accounting kept the detail cost ledgers for Power and Nuclear Power work orders and for selected organizations served by Central Accounting. It prepared financial statements and reports and exercised functional supervision over the classification of construction costs. It also established technical requirements for final cost reports and exercised functional supervision over their preparation; coordinated the closing of major project costs to completed plant accounts; exercised function supervision over accounting work performed by the Division of Power System Operations and divisional property accountability officers; coordinated plant and construction accounting requirements; made studies of service lines and adequacy of depreciation rates and accumulations; calculated provisions for depreciation; and maintained liaison with engineering and operating organizations on plant and depreciation matters.

The file was closed in July 1988 during a reorganization which decentralized the accounting functions. After the file was closed, these type records were created and maintained by Nuclear Business Operations and Power Business Operations.

There are 125 cubic feet of these paper records filed by the Dewey Decimal manual information retrieval system and are located in the Chattanooga Records Center.

Some of the more recent records were filmed into the RIMS system. There has been no retrieval activity in these files in the past year and because the records are routine in nature, we are recommending that they be destroyed upon approval of the National Archives and Records Administration.

### DISPOSITION

Destroy upon approval of this schedule.

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