INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC1-142-81-08

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 Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

Portions of this schedule were superseded by N1-142-88-013. The N1-142-10-001 crosswalk states that the entire schedule was superseded by N1-142-10-001, item "9e." There is no item 9e, but rather 9e1 (temporary) and 9e2 (permanent). The correct supersession of NC1-142-81-08 is N1-142-10-001, item 9e1.

Date Reported: 07/28/2022
REQUEST FOR RECORD 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

2. MAJOR SUBDIVISION
   Office of Management Services

3. MINOR SUBDIVISION
   Division of Finance

4. NAME OF PERSON WITH WHOM TO CONFERENCE
   Ronald E. Brewer
   FTS 857-3351

5. TELE. EXT.

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 4 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

☐ A Request for immediate disposal.

☒ B Request for disposal after a specified period of time or request for permanent retention.

C. DATE
   2-11-81

D. SIGNATURE OF AGENCY REPRESENTATIVE
   Ronald E. Brewer
   Assistant TVA Archivist

E. TITLE

8. DESCRIPTION OF ITEM
   (With Inclusive Dates or Retention Periods)

1. Subsidiary ledgers, machine and hand-posted

   Subsidiary ledgers are maintained for balance sheet categories and are the details which support the general ledger. Subsidiary ledgers are used to post information to and as backup material for the general ledgers. The types of subsidiary ledgers vary with the activities recorded in each accounting office. Manually posted books usually require more subsidiary ledgers than those posted by machine. During TVA's earlier years, most subsidiary ledgers were hand-posted. In recent years, most subsidiary ledgers are machine generated.

   Series of records covered by the general name, "subsidiary ledger":

   Labor and equipment ledgers
   Voucher registers
   Accounts receivable ledgers
   Numeric Invoice
   Cash received ledger
   Daily labor distribution ledger

   Invoice register
   Accounting register
   Field voucher register
   Cost Distribution Ledger
   Cost ledgers
   Material distribution ledger

   These records are filed by fiscal year and then by account number. These records date back to 1933 and accumulate.
at the rate of 55 cubic feet per year.

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

Central Accounting Branch labor and equipment ledgers for accounting periods ending prior to October 1, 1980, are recorded on hard copy only. For periods ending after September 30, 1980, Central Accounting Branch labor and equipment ledgers will be converted to microfiche monthly, and the microfiche destroyed when 50 years old.

**DISPOSITION:**

(A) All subsidiary ledgers except labor and equipment ledgers:

1) **Original** - Plant, Power and Central Accounting Branches
   - Destroy when 50 years old
   - Transfer to FRC when 5 yrs. old

2) Chemical Accounting Branches
   - Destroy when 50 yrs. old
   - Transfer to FRC when 10 yrs. old

(B) Labor and equipment ledgers (produced only by Central Accounting Branch)

1. **Original** - Central Accounting Branch

   a) Records created prior to October 1, 1980
      - Destroy when 50 yrs. old
      - Transfer to FRC when 5 yrs. old

   b) Records created after Sept. 30, 1980
      - Destroy when microfiche is verified

2. **Microfiche** - Central Accounting Branch
   - Destroy when 50 yrs. old
   - Do not transfer to FRC

General ledgers, machine and hand-posted

Each accounting office maintains a separate ledger containing the balance sheet and expenditure accounts necessary for whatever activities are appropriately recorded in that office. Subsidiary ledgers are main-


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- Tained 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 office 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.

- Series of records covered by general name, "general ledgers": General ledgers and trial balances

- These general ledgers are filed by fiscal year and then by account number. These records accumulate at the rate of approximately 82 cubic feet per year and date back to 1933.

- 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 ending prior to October 1, 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.

**DISPOSITION:**

**Original**
- A. Plant Account Branch) Destroy when 50 yrs. old
- B. Power Accounting Branch) Transfer to FRC when 5 yrs. old
- C. Chemical Accounting Br.) Destroy when 50 yrs. old
  Transfer to FRC when 10 yrs. old

- D. Central Accounting Br.
  1. Records created prior to October 1, 1980
  Destroy when 50 yrs. old
  Transfer to FRC when 5 yrs. old
  2. Records created after September 30, 1980
  Destroy when microfiche verified

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115-203 Four copies, including original, to be submitted to the National Archives

STANDARD FORM 115-A
Revised July 1974
Prescribed by General Services Administration
FPMR (41 CFR) 101-11.4
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