

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: N1-142-91-001

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 Items are either obsolete or have been superseded by newer NARA approved records schedules.

Description:

Items 1a1 and 1a2 were superseded by N1-142-10-001 item 9d.

Item 2 was deleted from the schedule as it was covered by the GRS.

Item 3 (all subitems) were superseded by N1-142-10-001 item 9e1.

Item 4 was superseded by N1-142-92-005 item 1.

REQUEST FOR RECORDS DISPOSITION AUTHORITY

(See Instructions on reverse)

LEAVE BLANK

JOB NO.

N1-142-91-1

DATE RECEIVED

10-28-90

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

1. FROM (Agency or establishment)

Tennessee Valley Authority

2. MAJOR SUBDIVISION

Chief Financial Officer

3. MINOR SUBDIVISION

Plant Accounting

4. NAME OF PERSON WITH WHOM TO CONFER

Ronald E. Brewer

5. TELEPHONE EXT.

615-751-2520

DATE

5/8/91

ARCHIVIST OF THE UNITED STATES

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disposal request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10.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

Get

[Signature]

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	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 GRS OR SUPERSEDED JOB CITATION	10.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)
10/19/90	<i>Ronald E. Brewer</i>	TVA Archivist		See the attached four Comprehensive Records Schedule items for TVA's Plant Accounting Records.		
Copies sent to agency, NNA, 4NA, NNX 5/10/91						

I.1. PROJECT/WORK ORDER FILES

These files contain cost analysis, reconciliation, final cost reports and ledger sheets for additions to and retirements of TVA plant, as well as authorizations for retirement of plant. The files are used to convert cost and descriptive data into unit record form and plant accounts; each file is considered to be supplementary information after being cleared to the plant account.

Approximately 20 cubic feet of files are generated each fiscal year. These records will be microfilmed annually or bi-annually on a fiscal-year basis. Completed files dating from July 1972 through June 1990 are currently being microfilmed in a batch. Files predating July 1972 are currently housed in TVA's records centers. (To date files have been arranged by plant location and work order number. These parameters will continue to be used; however, completion date will be used as a third filing criterion.)

Continuing plant inventory records are maintained separately in the plant unit record (see Item I.5 below) which is the long-term record for this information.

DISPOSITION

A. Paper Copies

1. Files completed prior to July 1972 (currently housed in TVA's records centers).

Destroy upon approval of schedule (CY 1991).

2. Files completed July 1972 and continuing

Destroy upon verification of microfilm.

B. Microfilm Copies

1. Batch-filmed files completed July 1972 through June 1990.

Destroy 10 years after batch-filming is completed.

2. Files completed July 1990 and continuing.

Destroy annually 10 fiscal years after files have been cleared to plant account. This retention is required for all power plant work order records by the Federal Energy Regulatory Commission (FERC) as published at 18 CFR Sections 125.3 (31(f)) and 125.3 (32(b)).

(N1-142-91-1, Item 1)

Justification for lowering the retention for Work Orders

NARA approval for this record series was initially received in 1980 under NARA Job No. NC1-142-80-9 (RCA 1018R), which approved longer retention periods for the work order files records. The value of these records and the organization's related needs have been reevaluated. Experience indicates that a 10-year retention period is sufficient to meet administrative and technical needs with regard to the detailed plant information these records provide. The value of the records is negligible because they are supplementary to the plant unit record, which is the long-term record for this information.

2. PLANT MASTER COMPUTER SYSTEM

GRS
20/3

This computer system provides detailed financial data for all of TVA's fixed assets and accumulated depreciation (approximately \$13 billion) necessary for audited financial statements. The system is on TVA's IBM mainframe and COBOL is the computer language used. The documentation needed to read and understand the files is located in the Fixed Assets Accounting Section in Chattanooga and in Information Services (Finance) in Knoxville. The use of the system is restricted to Fixed Assets Accounting employees and a few users across the agency who have read only access. Information that is identical to that in the system is located in Chattanooga (approximately 80 linear feet) and the Chattanooga Records Center (volume unknown).

Input to the system includes plant changes journal vouchers (closings from construction-in-progress, retirements, reclassifications, and depreciation accumulation). The information content includes prior year balances, current year activity, present balance. This information is available at different levels of classification. The data elements/data sets include plant location account, depreciation rate, descriptions, prior year balances, current year activity, and other information. Major output reports include plant trial balance, plant ledger sheets, detail information on changes.

DISPOSITION

A. Data Elements

Change or delete as needed.

B. Documentation

Destroy or delete when superseded or obsolete, or upon authorized destruction of related data base.

(GRS 20, Item 11)

C. Information in Data Base

Destroy when no longer needed for administrative purposes, not to exceed 10 years after data input.

~~D. Computer Reports (See Item 3, Plant Ledger Sheets)~~

3. PLANT LEDGER SHEETS (RCA 2252)

These records are computer-generated summaries, by plant location and account, of transactions affecting TVA's investment in fixed assets. They provide data needed for reporting fixed assets in the balance sheets prepared at the end of accounting periods. Primary data elements include plant location, plant account, prior year balances, and current year activity. Data are maintained in TVA's mainframe for 10 years.

Prior to computerizing in June 1968, these records were maintained on paper ledger cards using bookkeeping machines. They are stored in TVA's records storage centers.

Plant ledger sheets have been printed each month for those accounts to which entries have been made during the fiscal year. They show all postings for the fiscal year to date as well as prior year balance. The sheets for the last month of each fiscal year have been microfilmed.

Beginning October 1, 1990, all plant ledger sheets will be output on microfilm only. Direct access will be available in lieu of paper printouts.

DISPOSITION

A. Paper Copies

1. Monthly Printouts (except last month in fiscal year)

Destroy when the next month's printout is available.

2. Monthly Printout for last month of fiscal year

Destroy when 2 fiscal years old.

B. Microfilm Copies

Destroy when 50 fiscal years old, as required for power plants by the Federal Energy Regulatory Commission (FERC) as published at 18 CFR Section 125.3 (30(a)).

(Deviation from GRS 8, Item 5, see justification below.)

C. Paper Ledger Cards (1968 and older)

Destroy when 50 fiscal years old, as required by FERC as published at 18 CFR Section 125.3 (30(a)).

(Deviation from GRS 8, Item 5, see justification below.)

Justification for deviation from GRS 8, Item 5

GRS 8, Item 5 requires a retention of "Destroy 3 years after item is withdrawn from plant account." TVA feels that the 50-year retention required by FERC is adequate, even if the asset is still on the plant account.

4. PLANT JOURNAL VOUCHERS

These records are accounting source documents used in posting activities to the general, plant, and depreciation ledger systems. They are documents of original entry and contain summaries of information not maintained elsewhere.

DISPOSITION

Destroy paper copies of journal vouchers (and any attachments) when 6 fiscal years old, as required for power plants by FERC as published at 18 CFR Sections 125.3 (31(f)) and 125.3 (32(b)).

5. PLANT UNIT RECORDS (RCA 664 & 2325R)

These records (form TVA 4130 series) are the continuing inventories of all TVA fixed assets showing selected descriptive and cost data. They are the only available source of mortality data. The information that is recorded on the plant unit record comes from the work order files. The inclusive dates are 1933 and continuing, and the approximate annual accumulation is 3 cubic feet. The records have been microfilmed in their entirety every five years as a security measure.

Research is being conducted in 1990 to determine the feasibility of computerizing these records. If computerization should result, the complete files would be output on computer output microfilm (COM) every five years, and the COM would be the record copy for this record series.

DISPOSITION

A. Paper Copies

Destroy when no longer needed for accounting, auditing (internal and GAO), reference, research, or any other administrative purposes, not to exceed 6 years after plant unit is retired. This retention of 6 years after plant unit is retired for continuing plant unit records is required by FERC as published at 18 CFR Section 125.3 (30(b)). These records are not authorized for transfer to the Federal Records Center (FRC).

B. Microfilm

Destroy when succeeding microfilm has been verified.

(NC1-142-78-1, Item 1)
