

NOTICE - SOME ITEMS SUPERSEDED OR OBSOLETE

Schedule Number: NC1-142-79-06

Some items in this schedule are either obsolete or have been superseded by new NARA approved records schedules. This information is accurate as of: 07/28/2022

ACTIVE ITEMS

These items, unless subsequently superseded, may be used by the agency to disposition records. It is the responsibility of the user to verify the items are still active.

Items 3a and 3b remain active.

SUPERSEDED AND OBSOLETE ITEMS

The remaining items on this schedule may no longer be used to disposition records. They are superseded, obsolete, filing instructions, non-records, or were lined off and not approved at the time of scheduling. References to more recent schedules are provided below as a courtesy. Some items listed here may have been previously annotated on the schedule itself.

Item 1 (all subitems) was superseded by NC1-142-81-08 item 1 subitems.

Item 2 (all subitems) was superseded by NC1-142-81-08 item 2 subitems.

REQUEST FOR RECORD DISPOSITION AUTHORITY
(See Instructions on reverse)

Rev No 2 Feb 79

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

1. FROM (AGENCY OR ESTABLISHMENT)

TENNESSEE VALLEY AUTHORITY

2. MAJOR SUBDIVISION

DIVISION OF FINANCE

3. MINOR SUBDIVISION

ALL ACCOUNTING OFFICES

4. NAME OF PERSON WITH WHOM TO CONFER

RONALD E. BREWER

5. TEL. EXT.

FTS 854-3351

JOB NO

NCI-142-79-6

DATE RECEIVED

2 FEB 1979

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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10.

3-14-79
Date

James B. Rhoads
Archivist of the United States

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	D. SIGNATURE OF AGENCY REPRESENTATIVE	E. TITLE
12-27-78	<i>Ronald E. Brewer</i>	Assistant TVA Archivist

7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
1	<p align="center"><u>Division of Finance</u></p> <p><u>Subsidiary Ledgers, machine and hand-posted originals</u> * (see attachment to Item 1)</p> <p>Subsidiary ledgers are maintained for balance sheet categories. 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, these ledgers were handposted. In recent years, the ledgers have been machine generated.</p> <p>In general the following types of subsidiary ledgers are maintained by the Authority: labor ledger, voucher register, invoice register and accounts receivable ledgers.</p> <p>The subsidiary ledgers are used to post information to the general ledgers and are used as backup material for the general ledgers.</p> <p>The Federal Power Commission regulations governing the preservation of records, as amended January 1, 1972, requires that ledgers (subsidiary or auxiliary to general ledgers) be retained 50 years.</p>	<p>NN-163-139</p> <p>Items 4 5a</p> <p>GRS 7/2</p>	

5 Items

* Attachment to Item 1--

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

- Numeric invoice (registers)
- Labor distribution
- Cash received ledger
- Labor ledger
- Subsidiary ledgers
- Daily labor distribution ledger
- Invoice register
- Accounting register
- Field voucher register
- Accounts receivable ledger
- Cost distribution ledger
- Cost ledgers
- Material distribution ledger

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p style="text-align: center;"><u>Division of Finance - continued</u></p> <p>Retention Period:</p> <p style="padding-left: 40px;"><u>Original</u> - Destroy when 50 years old. Transfer to Federal Records Center when 5 yrs. old.</p>		
2	<p><u>General Ledgers, machine and hand-posted originals</u> * (see attachment to Item 2)</p> <p>Each accounting office maintains a ledger containing the balance sheet and expenditure accounts necessary for activities appropriately recorded in that office. The subsidiary ledgers are maintained as balance sheet items for numerous details. The general ledgers are a condensation of the subsidiary ledgers and they are used to support each other. As funds are released to individual organizations, accounts are provided for authorized activities in sufficient detail to meet the needs of the organizations.</p> <p>Ledger sheets are generated in triplicate on a monthly basis by the automated bookkeeping system. The original ledger sheets are placed in a cumulative file. Duplicates are sent promptly each month to the applicable organizations. After the accounts are balanced, the triplicates are used as working copies in the accounting office and are filed by organization. In smaller accounting offices, manual bookkeeping was employed and registers were used for listing different classes of entries for control and posting purposes.</p> <p>Authorization was approved to microfilm the general ledgers and subsidiary ledgers; however, due to various colors of paper and hand posted entries, microfilming standards could not be met.</p> <p>The Federal Power Commission regulations governing the preservation of records, as amended January 1, 1972, requires that general ledgers be retained for 50 years.</p>	<p>GRS 7/2 NN-163-139, Item 4a</p>	<p>to Item 2)</p>

* Attachment to Item 2--

Series of records covered by general name, "general ledgers":

General ledgers

Trial balances

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
3	<p style="text-align: center;"><u>Division of Finance - continued</u></p> <p>Retention Period:</p> <p>a. <u>Original</u> - Destroy when 50 years old, then Transfer to Federal Records Center when 5 years old.</p> <p>b. <u>Duplicates</u> - Destroy when no longer needed for administrative purposes, not to exceed 5 years. Not authorized for transfer to the Federal Records Center.</p>		
	<p><u>Journal Vouchers, original including supporting detail</u></p> <p>The journal voucher is one of the several source documents used as a medium in posting certain activities to the general ledgers. They are numbered consecutively, beginning with <u>1</u> each month; except that vouchers for recurring items bear the same number throughout the fiscal year.</p> <p>The following types of entries are originated by means of the journal voucher:</p> <p>1. Recap of Miscellaneous Activities</p> <p>Payroll distribution, equipment distribution and miscellaneous activities involving a multitude of accounts are summarized by means of the journal voucher and are thereby posted as one entry to the general ledgers. This method of posting reduces the number of entries on the ledgers and materially aids in statement preparation and in auditing.</p> <p>2. Miscellaneous Adjustments</p> <p>Most accounting offices make all corrections to the general ledger by means of the journal voucher. Adequate space is provided for explanations of adjustments and approvals of officials concerned.</p>	<p><i>*(see attachment to Item 3)</i></p> <p>GRS 7/2</p>	

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Attachment to Item 3--

Series of records covered by general name, "journal voucher":

Journal vouchers

Journal voucher system

REQUEST FOR AUTHORITY TO DISPOSE OF RECORDS—Continuation Sheet

7. ITEM NO.	8. DESCRIPTION OF ITEM (WITH INCLUSIVE DATES OR RETENTION PERIODS)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p style="text-align: center;"><u>Division of Finance - continued</u></p> <p>The journal vouchers should be retained in accordance with Federal Power Commission regulations in as much as they are documents of original entry and contain summaries of information not maintained elsewhere.</p> <p>Retention Period:</p> <p>a. Originals (with ^{necessary} supporting details) ^{RTB 3/5/79} - Destroy when 50 years old. Transfer to Federal Records Center when 5 years old.</p> <p>b. Duplicates (with necessary supporting details) -- Destroy when no longer needed for administrative purposes, or when 10 years old, whichever is sooner. Not authorized for transfer to Federal Records Center.</p> <p style="text-align: right;">RTB per 3/5/79 memo from TVA</p>		