

INACTIVE - ALL ITEMS SUPERSEDED OR OBSOLETE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 Items are either obsolete or have been superseded by newer NARA approved records schedules.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Portions of this schedule were superseded by N1-142-88-013. The N1-142-10-001 crosswalk states that the entire schedule was superseded by N1-142-10-001, item "9e."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.

REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

Rec'd NCD 3 Mar 8/81

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 CONFER

Ronald E. Brewer

5. TEL. EXT.

FTS
857-3351

LEAVE BLANK	
JOB NO	
NCI-142-81-8	
DATE RECEIVED March 3, 1981	
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disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10.	
3-10-81 Date	<i>[Signature]</i> 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
2-11-81	<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><u>Subsidiary ledgers, machine and hand-posted</u></p> <p>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.</p> <p>Series of records covered by the general name, "subsidiary ledger":</p> <table> <tr> <td>Labor and equipment ledgers</td> <td>Invoice register</td> </tr> <tr> <td>Voucher registers</td> <td>Accounting register</td> </tr> <tr> <td>Accounts receivable ledgers</td> <td>Field voucher register</td> </tr> <tr> <td>Numeric Invoice</td> <td>Cost Distribution Ledger</td> </tr> <tr> <td>Cash received ledger</td> <td>Cost ledgers</td> </tr> <tr> <td>Daily labor distribution ledger</td> <td>Material distribution ledger</td> </tr> </table> <p>These records are filed by fiscal year and then by account number. These records date back to 1933 and accumulate</p>	Labor and equipment ledgers	Invoice register	Voucher registers	Accounting register	Accounts receivable ledgers	Field voucher register	Numeric Invoice	Cost Distribution Ledger	Cash received ledger	Cost ledgers	Daily labor distribution ledger	Material distribution ledger	NCI-142-79-6 Item No. 1	
Labor and equipment ledgers	Invoice register														
Voucher registers	Accounting register														
Accounts receivable ledgers	Field voucher register														
Numeric Invoice	Cost Distribution Ledger														
Cash received ledger	Cost ledgers														
Daily labor distribution ledger	Material distribution ledger														

*copy to agency by RTB 3/12/81
Closed Out: 4-9-81: K.T.J.*

11 items

Request for Records Disposition Authority - Continuation

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7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
	<p>at the rate of 55 cubic feet per year.</p> <p>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.</p> <p>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.</p> <p>DISPOSITION:</p> <p>(A) All subsidiary ledgers <u>except</u> labor and equipment ledgers:</p> <p> d) <u>Original</u> - Plant, Power and Central Accounting Branches - Destroy when 50 years old - Transfer to FRC when 5 yrs. old</p> <p> a) Chemical Accounting Branches - Destroy when 50 yrs. old - Transfer to FRC when 10 yrs. old</p> <p>(B) Labor and equipment ledgers (produced only by Central Accounting Branch)</p> <p> 1. <u>Original</u> - Central Accounting Branch</p> <p> a) Records created prior to October 1, 1980 Destroy when 50 yrs. old Transfer to FRC when 5 yrs. old</p> <p> b) Records created after Sept. 30, 1980 Destroy when microfiche is verified</p> <p> 2. <u>Microfiche</u> - Central Accounting Branch - Destroy when 50 yrs. old - Do not transfer to FRC</p>		
2	<p><u>General ledgers, machine and hand-posted</u></p> <p>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-</p>	NC1-142-79-6 Item No. 2	

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	<p>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.</p> <p>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.</p> <p>Series of records covered by general name, "general ledgers": General ledgers and trial balances</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>DISPOSITION:</p> <p><u>Original</u></p> <p>A. Plant Account Branch) Destroy when 50 yrs. old</p> <p>B. Power Accounting Branch) Transfer to FRC when 5 yrs. old</p> <p>C. Chemical Accounting Br.) Destroy when 50 yrs. old Transfer to FRC when 10 yrs. old</p> <p>D. Central Accounting Br.</p> <p>1. ^{Paper} Records created prior to October 1, 1980 Destroy when 50 yrs. old Transfer to FRC when 5 yrs. old</p> <p>2. ^{Paper} Records created after September 30, 1980 Destroy when microfiche verified</p>		

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	<p><u>DISPOSITION</u> - continued</p> <p>E <u>Microfiche</u> Central Accounting Branch - Destroy when 50 years old. - Do not transfer to FRC</p> <p>F <u>Carbon Copies</u> All accounting offices - Destroy when no longer needed for administrative purposes, not to exceed 5 years. Do not transfer to FRC.</p>		