

GENERAL PRACTICE CIRCULAR
(Third Edition containing all amendments)

November 10, 1959

Subject: PRESERVATION AND DESTRUCTION OF FILES

Effective Date: Immediately

For the purpose of conserving space and reducing expense involved in maintaining the large and increasing volume of inactive files and achieving uniformity of procedure for their disposition, these rules have been prepared. They apply to all files kept in the United States by Celanese Corporation of America, its subsidiaries and the officials or employees of any of these companies.

This third edition makes certain changes in the retention periods and rearranges the categories of records alphabetically in the attached Checklist, which gives the retention period for each category:

I. GENERAL RULE - TWO YEARS

All records, documents and correspondence not falling within one of the categories having a specific retention period, shall be retained no longer than two years after the matter to which they relate is closed or settled.

II. RETENTION BEYOND SPECIFIED PERIOD

A paper may be kept longer than the retention period herein specified only on written approval by the authority indicated below, and for one of the following reasons:

<u>Reason</u>	<u>Authority</u>
(1) compelling business reasons	Officials responsible hereunder for carrying out requirements of this circular for the document in question.
(2) because a longer period of retention is stated in an agreement.	Legal Department
(3) in order to preserve legal rights which the Corporation may wish to assert, or to protect the Corporation against claims which may be asserted against it.	Legal Department
(4) because a statute, regulation, court decision or administrative ruling requires a longer period of retention.	Legal Department

The approval for retention of a file or paper beyond the specified retention period shall at first be attached to the file or paper and, when such file or paper is ultimately to be disposed of, shall be attached to the Records Disposal Authorization.

009189



CORPORATION OF AMERICA ADMINISTRATIVE PROCEDURES

Section 1 GENERAL ADMINISTRATION
A.P. No. 1-8 RECORDS MANAGEMENT PROGRAM
Effective March, 1964

TABLE OF CONTENTS

	<u>Page</u>
EXHIBITS (CONT'D)	
C. Preservation & Destruction of Files Check-list (Cont'd)	
XXI Testing Records	19
XXII Trademark Records	20
XXIII Visitors Registers & Passes	20
XXIV Payroll Records	21-23
XXV Purchasing Records	24
D. Records Disposal Authorization - Form GEN-886	
E. Authorization For Inactive File Retention - Form GEN-1531	



RESPONSIBLE ISSUING DEPT. Vice President and General Counsel	SECTION: GENERAL ADMINISTRATION SUBJECT: RECORDS MANAGEMENT	PROCEDURE NO.1-8
SUPERSEDES PROC. DATED January, 1962		PAGE 1 OF 4 DATES: ISSUED EFFECTIVE February 1, 197

1. POLICY

- 1.1 It is Celanese's policy to establish and maintain an effective Records Management Program that will: A. comply with government regulations and rulings, B. provide an identification and retrieval system for those records retained, C. conserve space and minimize file maintenance expense.

2. RESPONSIBILITIES

- 2.1 The Vice President and General Counsel will establish Corporate policy and approve retention schedules for all categories of records.
- 2.2 The Manager Corporate Records Management will establish general procedures for the execution of this policy on Corporate-wide basis. He will have general responsibilities for overseeing individual records programs at Celanese locations. He will be the collection agency of compliance notifications (Exhibit E) from the field which will be presented to the Management Committee for review and approval.
- 2.3 At each company the Manager of Records Management will be responsible for the maintenance of an effective program, working within the framework of this instruction. They will prepare any additional detailed procedures necessary to supplement this instruction. This will include an annual notice in memo form stating that records are being kept and destroyed in compliance with this procedure. (Exhibit E). The notice will be forwarded to the Manager of Corporate Records Management on the 31st of March each year.
- 2.4 Local Records Representatives will be appointed by the Manager of Records Administration to guide and assist departments in carrying out this function.
- 2.5 The Records Management Committee consisting of representatives from the Law Department, Tax Department, Financial Administration and Administrative Services will be responsible for initiating periodic unannounced inspections of company records to ensure compliance with this procedure.

RESPONSIBLE ISSUING DEPT. Vice President and General Counsel	SECTION: GENERAL ADMINISTRATION SUBJECT: RECORDS MANAGEMENT	PROCEDURE NO.1-8 PAGE 2 OF 4 DATES: ISSUED EFFECTIVE February 1, 197
SUPERSEDES PROC. DATED January, 1962		

3. RECORDS INVENTORY

- 3.1 Each department will prepare a list of all records and forms that are kept on file. These inventories will be reported on Records Inventory, Form GEN 885, Exhibit B. They are to be prepared in duplicate in accordance with instructions on the front side. The original is to be retained in the department and the copy sent to the Location Records Representative. These inventory records shall be kept current by adding or deleting as conditions warrant and shall be reviewed and revised annually.

4. CORPORATE - WIDE RETENTION SCHEDULE

- 4.1 The Corporate-wide Records Retention Schedule, Exhibit A, is established by the Law and Tax Departments. Proposed amendments will be directed to the Vice President and General Counsel. They are to be checked through with operating company personnel involved, after which a notice of change will be issued when in accordance with Corporate policy.
- 4.2 In cases where a department desires to keep a record longer than specified in the Corporate-wide retention schedule, the Location Records Representative is to put the facts before the Manager of Corporate Records Management who will obtain an appropriate ruling from the Records Management Committee.
- 4.3 When new records or forms are introduced, retention periods should be established and the schedule revised accordingly.
- 4.4 Records or files other than General Ledgers and Journal Vouchers may be microfilmed at the discretion of the Manager of Records Management at each company or location. It is emphasized, however, that destruction of any hard copy or microfilm copy must be approved pursuant to this procedure.

5. ONE YEAR GENERAL RULE

- 5.1 All records, documents and correspondence not falling within one of the categories having a specific retention period, may be destroyed one year after the matter to which they relate is closed or settled.



RESPONSIBLE ISSUING DEPT.

Vice President
and
General Counsel

SECTION: GENERAL ADMINISTRATION

SUBJECT: RECORDS MANAGEMENT

PROCEDURE NO...1-8

PAGE..... 3 of 4

DATES:

ISSUED

EFFECTIVE February 1, 1973

SUPERSEDES PROC. DATED

January, 1962

6. RECORDS DISPOSAL AUTHORIZATION

6.1 As soon as the retention period has expired as indicated on the records retention schedules, immediate action will be taken to rid the files of records and forms which are no longer needed. The records or forms to be disposed of are to be listed on Form GEN 886. Records Disposal Authorization Exhibit C. This form will be prepared in triplicate in a manner which will provide complete and clear description of the records to be disposed of. Department heads are to use their own discretion in recommending the manner in which disposal shall take place. This will be recorded on the Records Disposal Authorization Form GEN 886 (Exhibit C).

6.2 Authorization to destroy any records or files pertaining only to the financial function must be routed through the Tax Department. The Form GEN 886 (Exhibit C) will be used to obtain this authorization.

6.3 Authorization to destroy all other records or files must be routed (on GEN 886) to the Manager of Records Administration designated for each company. Tax Department authorization is not necessary.

6.4 In both cases after approval, the original will be returned to the originator for proper action.

6.5 Punch cards, magnetic tapes, disc, and other machine sensible data media used for recording, consolidating and summarizing accounting transactions must be retained in accordance with this procedure. Destruction authorization must be obtained through the Tax Department

7. RECORDS TO BE KEPT IN OFFICE FILES

7.1 Office files should contain only those records which are essential to the efficient handling of the job and which are referred to so frequently that they must be kept near at hand. Files that are filled with inactive material add to filing costs require floor space and impair the efficiency of filing and retrieval of records. Inactive records to be retained for long periods should be transferred to inactive record centers and stored in inexpensive filing equipment. To transfer records to inactive records centers the department should prepare Form Corp. 106 Records Transfer Sheet, or equivalent, Exhibit D.



RESPONSIBLE ISSUING DEPT. Vice President and General Counsel	SECTION: GENERAL ADMINISTRATION SUBJECT: RECORDS MANAGEMENT	PROCEDURE NO.1-8 PAGE 4 OF 4 DATES: ISSUED EFFECTIVE February 1, 1973
SUPERSEDES PROC. DATED January, 1962		

- 7.2 This form should be prepared in triplicate and all copies routed to the Location Representative. After approval by him, one copy is to be returned to the department when the files are removed, and the other retained by the Location Records Representative.
8. REVIEW OF REQUISITIONS FOR FILE CABINETS FOLDERS AND BINDERS
- 8.1 When a department initiates a requisition for new file cabinets, file folders and binders, the Location Representative should make a review to determine whether the department is making full use of the Records Management procedures.

See back of form for instructions.

FORM NUMBER	TITLE OR DESCRIPTION OF RECORD	LOCATION (Insert)		DEPARTMENT (Insert)			FREQUENCY OF REFERENCE		FILE UNITS	
		ORIGINAL OR COPY	PERIOD COVERED	Check List Number	Retention Period (Years)	Type (See Code)	QUANTITY Actual/Intensive			
None	Accounts Payable Vouchers - original invoices attached	Original	1938	II-7	After Tax Audit	Rarely	T	20		
None	General Correspondence - Accounting Department	Orig & Copy	1/60 - 8/60	I.	2	Daily	LET 4	1		
GEN-310	Acknowledgment of Order - Fibers	Sales Order	1935	VI.	6	Rarely	T	40		
None	Patent File - Filed by Subject - A - S	Original	1935-1945	XVIII.1	Permanent	Rarely	T	1		
	" " " " S - W	Original	1935-1945	XVIII.1	Permanent	Rarely	T	1		
	" " " " W - Z	Original	1935-1945	XVIII.1	Permanent	Rarely	T	1		
GEN-965	Purchase Orders - With inquiry, quotation and correspondence attached	Numerical	1936	VI.	6	Rarely	LET 4	2		
GEN-1009	Fiber Invoices - Domestic Sales	Accts. Rec.	1939	VI.	6	Frequently	LET 4	5		
None	State Tax Records - State of Virginia re. Capital Stock									
	Taxes	Original	1937	XX.D.1	4 plus waiver	Yearly	LEG 3	1		

EXHIBIT A

009195

PREPARED BY

DATE

APPROVED BY

INSTRUCTIONS FOR COMPLETING RECORDS INVENTORY FORM

FORM NUMBER - Indicate form number if one appears on form.

TITLE OR DESCRIPTION OF RECORD - Indicate a description of the type record involved, such as: correspondence, report, invoice, etc., and a statement sufficiently descriptive of the file to enable a reviewer to determine in what category it belongs.

ORIGINAL OR COPY - If the record is part of a multipart form, indicate the part number or name, such as "Billing Copy", "Scale Copy", "Sales Order Copy", etc. If the record is a report (non-form) in nature, indicate "Original" or "Copy".

PERIOD COVERED - Indicate year or years covered by record. If less than full year, indicate months of year covered.

CHECK LIST NUMBER - Indicate the category number as indicated in Corporate Administrative Procedure No. 1 - 8, Records Management Program, Exhibit C - that best describes the contents of the file.

RETENTION PERIOD - Indicate the total years the file is to be retained - as indicated in Corporate Administrative Procedure No. 1 - 8, Records Management Program, Exhibit C.

FREQUENCY OF REFERENCE - Indicate usage - daily, weekly, monthly, periodically, rarely, etc.

FILE UNIT TYPE (Code)

LEG 5 - Standard 5 drawer legal size metal cabinet
(LEG 4 - 4 drawer, LEG 3 - 3 drawer, LEG 2 - 2 drawer)

LET 5 - Standard 5 drawer letter size metal cabinet
(LET 4 - 4 drawer, LET 3 - 3 drawer, LET 2 - 2 drawer)

P - Package or bundle of any kind

V - Volume (book of account, tab. report)

SC - Supply cabinet, metal

S - Safe, metal

T - Transfile

TCB - Tabulating card box

D - Desk or tub file

C - Card file (C3 - 3 x 5, C4 - 4 x 6, C5 - 5 x 8)

FILE UNIT QUANTITY - Indicate number of file units or fraction thereof. Treat a partially filled drawer as a full drawer.

CELANESE RECORD RETENTION GUIDE

FORM NO.	RECORD TITLE	VITAL RECORD	FUNCTIONAL GROUP: Finance	
			GENERAL CATEGORY: Accounting	ADDENDA
CK35	Accounts Payable: Cancelled Checks Check Copies Check Register Control Sheets Invoices/Credits Vendor Ledger Purchase Orders Receiving Reports Trial Balances Unclaimed checks Vendor Contracts Vendor Lists Vouchers Voucher Register Accounts Receivable: Analysis of Accounts Customer Contracts Customer Statements Invoices/Credit Memos Sales Journals Trial Balances Bad Debt Write-Off Customer Ledger Auditors Certified Reports Auditors Internal Reports Audit Work Paper Files Appropriations and Expenditures Bank Deposit Slips/Books Bank Statements/Reconciliations		5 years 5 years 5 years 5 years 5 years 5 years 5 years 3 years 10 years 10 years 3 years - 5 years 5 years 5 years 3 years 5 years 5 years 5 years 10 years 5 years 5 years Permanent Permanent 5 years 3 years 3 years Permanent Permanent	or completion of tax audit " " " " " " " " " " " while current or completion of tax audit " or completion of tax audit after termination or completion of tax audit " " or completion of tax audit " two complete tax audits or completion of tax audit after related earnings period
GEN1729				
CORP29				
GEN1154				
GEN847		x		
CORP167		x		
GEN1826		x		
009197		x		

CELANESE RECORD RETENTION GUIDE				FUNCTIONAL GROUP: Finance	
FORM NO.	RECORD TITLE	VITAL RECORD	GENERAL CATEGORY: Accounting		ADDENDA
			RETENTION		
GEN1729	Accounts Receivable Ledger		5 years	or completion of tax audit	"
	Inventory Ledger		5 years	"	"
	Expense Ledger		5 years	"	"
	Cost Ledger		5 years	"	"
	Construction Ledger		5 years	"	"
	Books of Original Entry:				
	Check Register	x	5 years	or completion of tax audit	"
	Invoice Register		5 years	"	"
	Cash Book/Journals	x	10 years	"	"
	Petty Cash Book/Journals		5 years	or completion of tax audit	"
GEN2382	Cash Disbursement Journal		5 years	"	"
	Cash Receipts Journal		5 years	"	"
	Checks (Cleared and Cancelled):				
	Voucher		5 years	or completion of tax audit	"
	Divident		5 years	"	"
	Payroll		5 years	"	"
	Outstanding Check List		5 years	"	"
	Disbursement Check		7 years	"	"
	Unclaimed/Void Checks		10 years	"	"
	Cost Records:				
GEN15 GEN971	Fixed Assets Control Register	x	20 years	or completion of tax audit	"
	Inventory		5 years	after termination of lease	"
	Leasehold Improvements		6 years	or completion of tax audit	"
	Production and Job Summary		5 years	"	"
	Management Control Records		10 years	"	"
	Property Asset Summary	x	6 years	"	"
	Distributions:				
	Cost and Expense		5 years	or completion of tax audit	"
	Sales		3 years	"	"
	Expense Analysis		5 years	or completion of tax audit	"
009198	Expense Reports (Travel):		5 years	"	"
	Export Declarations		5 years	or completion of tax audit	"

CELANESE RECORD RETENTION GUIDE				
FORM NO.	RECORD TITLE	VITAL RECORD	FUNCTIONAL GROUP: Finance	
			GENERAL CATEGORY: Accounting	
	RECORD TITLE	VITAL RECORD	RETENTION	ADDENDA
GEN886	Financial Records of Subsidiaries		20 years	
	Financial Statements:		Permanent	
	Certified Statements		2 years	
	Interim Financial Reports		Permanent	
	Regulatory Agency Reports			
	Fixed Asset Records:			
	Amortization & Depreciation Schedules		Permanent	until disposal of asset
	Insurance Values		7 years	"
	Account Balances		Permanent	"
	Investment Tax Credit		Permanent	"
	Trial Balances		10 years	
	Teletype/Telex Expense Ledger		3 years	
	Records Disposal Authorization		5 years	
	Unless otherwise specified		1 year	
				or completion of tax audit after matter to which they relate is closed or settled

009199

009199

CELANESE RECORD RETENTION GUIDE				Page 4	
FORM NO.	RECORD TITLE	VITAL RECORD	RETENTION	FUNCTIONAL GROUP: Finance	
				GENERAL CATEGORY: Payroll	
				ADDENDA	
GEN 495	Salary Distribution Files		3 years	After Termination On Completion of Tax Audit	
	Earning Summary Files Showing Cumulative Total Salary		4 years		
	Payroll Statistical Data Files	x	3 years		
	Payroll Control Register		5 years		
	Payroll Adjustment Notice Files		3 years		
	Time Sheets		3 years		
	Overtime Authorization Files		3 years		
	Wage Notes and Changes	x	6 years		
	Salairied Employee Status Change		5 years		
	Pay Check Register		5 years		
GEN1084	Cancelled and Voided Paychecks		1 year	Until Superseded or Terminated After Taxable Year	
	Bank Statement Payroll Accounts		1 year		
	Reconciliation of Payroll Accounts		3 years		
	Bank Reconciliation Check Register	x	-		
	Payroll Allotment Authorization		6 years		
	Deduction Authorizations		2 years		
	Savings Bonds		2 years		
	Union Membership		2 years		
	Recreation Associations		2 years		
	Employee Loan Withholding		2 years		
CORP192	Deduction Register		4 years	Until Cancellation or Termination	
	Credit Union Records		-		
	Major Medical Insurance		2 years		
	Supplemental Group Insurance		2 years		
	Group Insurance Summary Reports		10 years		
	Group Insurance Registers		4 years		
	Tax Liens (Against Employees)		3 years		
	Monthly Stock Bonus Trust Reports		Permanent		
	Annual Stock Bonus Trust Reports		Permanent		
	Non-Contributory Employee Benefit		3 years		
	Acceptances and Waivers			After Cancellation of Termination	

009200

CELANESE RECORD RETENTION GUIDE			
FUNCTIONAL GROUP: Finance			
GENERAL CATEGORY: Payroll			
FORM NO.	RECORD TITLE	VITAL RECORD	RETENTION ADDENDA
Prudent- ial GA621A	Withholding Tax Exemption Certificates Reports of withheld federal Taxes and related Taxes Retirement Reports and Registers Annual Retirement Income Plan Contribution Reports Social Security and Contribution Records Incentive Pay Records Relocation Expense Allowance Payroll Distribution Record Wage Rate Tables Records Disposal Authorization Unless otherwise specified		4 years 4 years 4 years 6 years Permanent 3 years 3 years 3 years 15 years 5 years 1 year
			or completion of tax audit after matter to which they relate is closed or settled
GEN886			

009201

CELANESE RECORD RETENTION GUIDE

FUNCTIONAL GROUP: Finance
GENERAL CATEGORY: Treasury

FORM NO.	RECORD TITLE	VITAL RECORD	ADDENDA	
			RETENTION	
GEN886	Bonds:			
	Bond Ledger	x	3 years	After Current
	Bond Stubs	x	3 years	After Current
	Interest Coupon Records	x	3 years	Then Shred
	Paid Interest Coupon	x	3 years	Then Shred
	Cancelled Bonds		3 years	Then Shred
	Unclaimed Interest		Permanent	
	Unclaimed Principal		Permanent	
	Capital Stocks:			
	Stock Certificate Stubs	x	Permanent	
	Stock Ledgers	x	Permanent	
	Stock Transfer Registers	x	Permanent	
	Stockholder's Records	x	Permanent	
	Cancelled Stock Certificates		-	As Required
	Unclaimed Stock Certificates		14 years	
	Stockholder's voting list	x	Permanent	
	Divident Register	x	Permanent	
	Credit and Collections:			
	Application for credit			
	Collection Files		-	While Current
	Credit Authorization		-	While Current
	Credit Extension		-	While Current
	Commerical Credit Files		-	While Current
	Reports, Financial Statements		-	While Current
	Letters of Reference		-	While Current
	Time Payment Contracts		-	While Current
	Uncollectable Accounts		-	While Current
	Promissory Notes Payable/Receivable		3 years	After Termination
	Records Disposal Authorization	x	5 years	On Completion of Tax Audit
	Unless otherwise specified		6 years	After Payment
			5 years	Or completion of tax audit
			1 year	after matter to which they relate is closed or settled

009202

CELANESE RECORD RETENTION GUIDE				
FORM NO.	RECORD TITLE	VITAL RECORD	FUNCTIONAL GROUP: Finance	
			GENERAL CATEGORY: Tax	
			RETENTION	ADDENDA
W-4	Monthly Accrual Schedules By Class of Tax		6 years	
	Summaries of Paid Taxes By Class & Location		6 years	
	Internal Revenue Agent's Report		Permanent	
	Employee Tax Withholding Records		4 years	From Filing
	Specific State Tax Records:			
	U. S. Federal Tax Return		Permanent	
	Foreign Tax Returns		Permanent	
	All Federal, Foreign & State Tax Workpapers		Permanent	
	All State & Local Tax Return		Permanent	(Discretion to State & Local tax manager)
GEN886	Social Security Tax		7 years	
	Federal Unemployment Tax		7 years	
	Bills from taxing authorities & receipts for payment		7 years	
	Cancelled checks for paid taxes		5 years	(Destruction after audit or completion of tax audit)
	Records Disposal Authorization		1 year	after matter to which they relate is closed or settled
	Unless otherwise specified			
009203				

009203

CELANESE RECORD RETENTION GUIDE

FORM NO.	RECORD TITLE	VITAL RECORD	FUNCTIONAL GROUP: Finance	
			GENERAL CATEGORY: Insurance	
			RETENTION	ADDENDA
	General Insurance Records: Certificates of Insurance Records of Losses from Fire Detailed Schedules of Monthly Insurance Charges Detailed Schedules of Monthly Accruals for self insurance Recovered Claims Against Insurance Companies Inspector's Reports & Records of Property Condition Minor Loss not covered by Insurance Reports Insurance property Maps Insurance Requirement Statements Household Goods Shipment Records Household Goods Damaged in Transit Files Freight Charge Adjustment Files Certificates of Insurance on Marine shipments Traffic Department Requests for Insurance on employees effects Monthly Reports from Plants on Group Insurance Policy Statements of value of Celanese Goods in Warehouses Insurance Policies in force Records showing coverage premiums and expiration Insurance Studies Insurance Policies Crime (Fraud, Burglary, Etc.) Employee Insurance Records Property Public Liability Workmen's Compensation		6 years 6 years 6 years 6 years 6 years 2 years 3 years - 2 years 6 years 6 years 6 years 3 years 3 years 3 years 3 years 3 years 6 years 10 years 10 years 5 years 3 months 20 years 10 years	After Expiration After Settlement Until Settlement After Expiration After Expiration After Expiration From date of removal After Termination After Cancellation

009204

CELANESE RECORD RETENTION GUIDE

FUNCTIONAL GROUP: Finance

GENERAL CATEGORY: Insurance

FORM NO.	RECORD TITLE	VITAL RECORD	RETENTION	ADDENDA
	Insurance Reserve & Loss Records Capital Appropriation Request and Schedules Certificate of Necessity Construction in Progress Claims: Workmen's Compensation Reports Records of other Claims by or against the Company Claims Correspondence Insurance Loss and Claim Record Records Disposal Authorization Unless otherwise specified		20 years 7 years Permanent 7 years 6 years 6 years 6 years 5 years 1 year	From Date of Injury or completion of tax audit after matter to which they relate is closed or settled

ORP.154
EN886

009205

CELANESE RECORD RETENTION GUIDE			
FORM NO.	RECORD TITLE	FUNCTIONAL GROUP: Manufacturing & Technical	
		GENERAL CATEGORY: Purchasing	
		VITAL RECORD	RETENTION
			ADDENDA
GEN886	Original shipping memos and transfer Records Disposal Authorization Unless otherwise specified		- 5 years 1 year Until acknowledgement is received or completion tax audit after matter to which they relate is closed or settled

009207

CELANESE RECORD RETENTION GUIDE

FORM NO	RECORD TITLE	VITAL RECORD	FUNCTIONAL GROUP	
			GENERAL CATEGORY:	ADDENDA
			Manufacturing & Technical	Plant Operation & Technical Data
	Plant records: Allocation, utilization, release of space reports Construction and maintenance ledgers Critical materials forecast reports Daily operations summary reports Electrical power forecasts Equipment evaluation reports Equipment utilization reports Essential materials inventories/analysis Inventory of major equipment and spare parts Job and production cost summaries Maintenance activities savings and improvements		RETENTION	After allocation or completion of tax audit
EN2373	Maintenance monthly reports Maintenance work order logs Major machine tool semi-annual summaries Manning requirements Monthly statistical summaries Operation sheets Personnel & shift schedules Plant layout records Plant sites	x x x x	2 years 5 years 1 year 3 years 5 years 10 years 4 years 1 year 2 years 5 years 10 years 3 years 3 years 1 year 5 years 5 years 5 years 1 year - Permanent	While current
EN2391	Pollution control data Preventative maintenance files Production and quality control reports Property damage reports Project history files Quality control monthly reports Real Estate records Tool crib inventories		5 years 5 years 3 years 2 years 5 years 1 year Permanent 7 years	
EN1308				

009208

CELANESE RECORD RETENTION GUIDE				FUNCTIONAL GROUP: Manufacturing & Technical	
FORM NO.	RECORD TITLE	VITAL RECORD	RETENTION	GENERAL CATEGORY: Plant Operation & Technical	
				ADDENDA	Data
GEN 871	Technical: Blueprints Design records (product/tool) Engineering test studies and reports Flow sheets	x x x	Permanent 20 years 3 years		
GEN1350	Laboratory notebooks Manufacturing formulae and processes Manufacturing operations reports Request for authorization for expenditure Records Disposal Authorization Unless otherwise specified	x x x	Permanent Permanent Permanent 5 years 4 years 5 years 1 year		
GEN 847 GEN 886					or completion tax audit after matter to which they relate is closed or settled

009209

CELANESE RECORD RETENTION GUIDE			FUNCTIONAL GROUP: Manufacturing & Technical	
FORM NO	RECORD TITLE	VITAL RECORD	GENERAL CATEGORY: Production, Research and	
			RETENTION	ADDENDA Development
EN1350	Engineering drawings, specifications and notebooks	x	Permanent	After removal of product After removal of product
	Engineering manuals	x	10 years	
	Equipment specifications	x	10 years	
	Flow Sheets	x	5 years	
	Inventory control records	x	5 years	
	Inventory value by product		5 years	
	Job and production cost summaries		5 years	
	Process engineering investigation reports		10 years	
	Production orders/register/reports		3 years	
	Production tool design records	x	20 years	
EN 886	Production records	x	2 years	After removal of product After removal of product After removal of product or completion of tax audit after matter to which they relate is closed or settled
	Research and development reports		Permanent	
	Standard Laboratory notebooks	x	Permanent	
	Standard operating procedures	x	6 years	
	Standard production formulae	x	Permanent	
	Test Drawings and specifications	x	20 years	
	Test procedure sheets	x	6 years	
	Test records filed with the federal trade commission		6 years	
	Tool specifications	x	10 years	
	Records Disposal Authorization Unless otherwise specified		5 years 1 year	

009210

CELANESE RECORD RETENTION GUIDE				FUNCTIONAL GROUP: Manufacturing & Technical	
FORM NO.	RECORD TITLE	VITAL RECORD	RETENTION	GENERAL CATEGORY: Plant Operation & Technical	
				ADDENDA	
EN 886	Research data files Specifications and manufacturing data Standard operating procedures Technical manuals and publications Technical notebooks/reports Technical studies and reports Test procedure development records Records Disposal Authorization Unless otherwise specified	x x x	20 years Permanent Permanent Permanent Permanent Permanent Permanent 5 years 1 year	or completion of tax audit after matter to which they relate is closed or settled	

009211

FUNCTIONAL GROUP Manufacturing & Technical
GENERAL CATEGORY Purchasing

CELANESE RECORD RETENTION GUIDE

FORM NO.	RECORD TITLE	VITAL RECORD	RETENTION	ADDENDA
EN1817	Rate/route sheets Requisition control register Traffic analysis reports Traffic records and correspondence Stores control ledger Stores receiving files Stores requisitions		3 years 3 years 2 years 4 years 3 years 2 years 3 years 5 years 1 year	
EN1493 EN 886	Records Disposal Authorization Unless otherwise specified			or completion of tax audit after matter to which they relate is closed or settled

009212

CELANESE RECORD RETENTION GUIDE				FUNCTIONAL GROUP: Employee Relations	
FORM NO.	RECORD TITLE	VITAL RECORD	GENERAL CATEGORY: Personnel & Industrial Relations		
			RETENTION	ADDENDA	
EN1244 EN2341 EN1432	Personnel Folders (Comprehensive data on individual employee)	x	5 years	After Termination Filed in Folder	
	Application for employment		2 years		
	Requisitions for employment		3 years	After position is Abolished	
	Position Descriptions, Classification Lists		1 year		
	Job Vacancy Postings and Selections		6 months	Filed in Folder	
	Employee Contract Agreement		6 months	After Termination	
	Employee Entrance Interview			After Termination	
	Employee Exit Interview		3 years		
	Applicant Evaluations Held by Recruitment Function				
	Records of Employees Subject to "Fair Labor Standards Act"			Filed in Folder	
CORP138 EN496	Completed Employee Tests		5 years		
	Manpower Mobilization Reports		2 years		
	Leave of Absence Request		10 years		
	Employee Grievance Files		2 years		
EN1084 EN1244 CORP114 EN1478 CORP24 EN1952	Employee Absence Files				
	Statistical Reports in the Operating Personnel Office		2 years	Filed in Folder	
	Salaried Employee Status Change		3 years		
	Applications of Personnel Not Hired		10 years		
	Suspension Reports		2 years		
	Vacation Records		10 years		
EN1249	Wage & Salary Administration Records; Wage Rates	x	3 years		
	Employee Suggestion Awards Program		3 years		
	Application for Training		2 years		
	Training Records not held in Folder		2 years		
	Visitor Registers		5 years	After Inactive or Superseded	
	Badge or Pass Records		5 years	After Contract Completion	
	Government Facility Clearance Files		5 years		
	Classified Material Disposal Files				

009213

009213

CELANESE RECORD RETENTION GUIDE			FUNCTIONAL GROUP: Employee Relations	
FORM NO.	RECORD TITLE	VITAL RECORD	GENERAL CATEGORY: Personnel & Industrial	
			RETENTION	ADDENDA Relations
GEN2413	Guard Force Incident and Intrusion Records Authorization to Exclusion Areas Register Retirement Plans SBIP Records Disability and Sick Benefits Union and Labor Contracts Workman's Compensation Files Labor Relations Files Industrial Relations Correspondence Employee Medical Record Industrial Injury Report Safety Hazard Report Records Disposal Authorization Unless otherwise specified	x	4 years 5 years 20 years 25 years 6 years Permanent 6 years 11 years 4 years 5 years 10 years 5 years 5 years 1 year	After Employee Termination After Case is Closed After Employee is Terminated After Employee is Terminated or completion of tax audit after matter to which they relate is closed or settled
GEN2231 GEN1778 GEN 886				

009214

CELANESE RECORD RETENTION GUIDE

FUNCTIONAL GROUP: Law

GENERAL CATEGORY:

FORM
NO.

RECORD TITLE

VITAL
RECORD

RETENTION

ADDENDA

Annual Reports
Applications:

Patent

Registration

Trademark

Bylaws and constitution

Capital stock ledgers

Certificates of incorporation, corporate charter

Certified statements/reports

Classified government documents

Contracts and agreements:

Advertising

Agents/representatives

Customers guaranties and agreements

Distributors

Employee

Franchise

General agreements

Government

Leases, rentals of property to or from others

Mortgages

Options

Progress reports

Time payment

Utility services

Vendor

Water

Corporate seals, copyrights and trademarks

Corporate financing documents (underwriting

agreements, prospectuses)

Customs records

Data on unpaid bills

Deeds

5 years

Permanent

Permanent

Permanent

Permanent

50 years

Permanent

Permanent

-

When declassified

6 years

6 years

6 years

6 years

6 years

10 years

6 years

6 years

6 years

6 years

6 years

3 years

6 years

6 years

6 years

10 years

Permanent

Permanent

3 years

1 year

Permanent

After termination

Or as specified

After expiration

After expiration

After expiration

After expiration

After expiration

GEN2309

009215

CELANESE RECORD RETENTION GUIDE

FUNCTIONAL GROUP: Law

GENERAL CATEGORY:

FORM NO.	RECORD TITLE	VITAL RECORD	RETENTION	ADDENDA
GEN1466	Description, location, quantities, cost of physical units of plant owned	x	Permanent	After expiration
	Easements		20 years	
	Export License records		15 years	
	Export schedules		15 years	
	Federal trade commission investigations		5 years	After termination
	Five year plan records	x	Permanent	
	General books of account and records of wholly owned subsidiaries	x	6 years	
	Invention assignments		20 years	
	Leasehold improvements cost records		20 years	
	Legal affidavits	x	20 years	
CORP 89	Legal case files		20 years	After settlement
	Legal depositions		20 years	After settlement
	Legal testimony		20 years	After settlement
	Licenses, federal or state		Permanent	While current
	List of holders of voting securities represented at meetings		6 years	
	List of officers-succession of management list		Permanent	
	Litigation papers		20 years	After settlement
	Meeting minutes:			
	Directors	x	Permanent	
	Stockholders	x	Permanent	
CORP 48 GEN849	Management committee		Permanent	
	Mergers, acquisitions, liquidations, reorganizations		Permanent	
	Patent dockets/files/letters		Permanent	
	Proxies of holders of voting securities	x	Permanent	
	Regulatory agency statements/reports (federal, state, foreign)		2 years	
	Retired securities:		Permanent	
	Bonds		3 years	Shred
	Paid interest coupons		3 years	Shred
	Stock certificates		-	as required

009216

CELANESE RECORD RETENTION GUIDE

FUNCTIONAL GROUP: Law

GENERAL CATEGORY:

FORM NO.	RECORD TITLE	VITAL RECORD	RETENTION	ADDENDA
GEN 886	Unclaimed interest		5 years	
	Unclaimed principal		14 years	
	Unclaimed stock certificates		14 years	
	Royalty records	x	Permanent	
	Stock transfer register		Permanent	
	Stockholder records/reports	x	Permanent	
	Stockholder voting list		Permanent	
	Surety bonds		3 years	After Termination
	Title papers		Permanent	
	Trial balance sheets of general and subsidiary ledger		10 years	
	Vital records manual	x	-	As revised
	Records Disposal Authorization		5 years	or completion of tax audit
	Unless otherwise specified		1 year	after matter to which they relate is closed or settled

009217

CELANESE RECORD RETENTION GUIDE

FUNCTIONAL GROUP: Marketing
GENERAL CATEGORY:

ADDENDA

VITAL
RECORD

RECORD TITLE

RETENTION

FORM
NO.

Contracts:			
Agents/representatives			After termination
Distributions			After termination
Customer			After termination
Engravers/printers/lithographers			After termination
Contract progress reports			After termination
Customer lists	x	3 years	While current
Mailing and prospect lists		-	While current
Market research studies		-	While current
Merchandise sales journal		3 years	
Merchandise ledgers		3 years	
Orders:			
Acknowledgement		3 years	
Completed		6 years	
Open orders		3 years	
Register		3 years	
Price Lists		-	While current
Purchases:	x		
Material			
Orders		3 years	
Sales analysis records		3 years	
Sales Correspondence		3 years	
Sales invoices/credit memos		2 years	
Shipping papers:		6 years	
Bills of lading		6 years	
Freight bills		3 years	
Receiving reports		3 years	
Tally sheets		3 years	
Transit receipts		3 years	
Records Disposal Authorization		5 years	
Unless otherwise specified		1 year	or completion of tax audit after matter to which they relate is closed or settled

GEN1281
687,1678
2305

GEN 886

009218

CELANESE RECORD RETENTION GUIDE

FUNCTIONAL GROUP Marketing

GENERAL CATEGORY: Advertising

FORM NO.	RECORD TITLE	VITAL RECORD	RETENTION	ADDENDA
GEN 886	Advertising job folders Advertising mail inventory Dummies and layouts Inquiries record Mailing list Manuscripts Newspaper clippings Proof forms Shows, exhibits Records Disposal Authorization Unless otherwise specified		4 years - - - - - - 4 years 5 years 1 year	While current While useful While useful While current While useful While useful While useful While useful While useful or completion of tax audit after matter to which they relate is closed or settled

009219