

RR LTR 992
J. Luffe/see/see/see

DRAFT

September 21, 1992

To: ALL HOLDERS OF THE RECORD⁵ RETENTION MANUAL

Attached is a revision of **FUNCTION 1**, **FUNCTION 5**, and **FUNCTION 10** of the Records Retention Manual. Also included is a revision of the **INTRODUCTION** as well as the corresponding revisions in the **TABLE OF CONTENTS** and **ALPHABETICAL INDEX**. Function 1 and 5 revisions are a result of recommended changes submitted by the users. Function 10 is the result of a Quality Action Team.

The revised retention periods are effective immediately. The new retention periods must be applied retroactively to all records, including those which have been sent to storage areas. See "Retention Periods" in the Introduction for establishing estimated retention periods for retention periods contingent on a future events.

Retention periods are suspended for all documents covered by an existing freeze order. A current listing of all freeze orders is included for your information. You will be notified when a suspension is no longer required. At that time, you should review the records to determine if any should be destroyed in accordance with the retention periods in the Manual.

The revisions have been reviewed and approved by the Records Management Committee. The responsibilities of the Committee have been outlined in the Introduction to the Manual. Current members on the Committee, along with their alternates, are as follows:

C&R Group	G. Stoeve/C. Burik
Chemical Group	D. Church/R. Brant
Corporate Controller Department	J. Kuzemchak, Chairman/R. Matt
Glass Group	J. Moelich/D. Drummond
Law Department	M. Reilly
Tax Department	J. Luffe/D. Cook

To facilitate the maintenance of your Manual, a summary of the most recent release dates is included in the package. If you no longer have a need for the manual or if you are aware of someone who is in need of a manual, please contact Thelma Homola, at extension 4100 in the General Office.

J. E. Kuzemchak
Chairman, Records Management Committee

Enclosures

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JUNE 1989

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September 1982
JUNE 1989

IMPORTANT: Please read introduction before using Manual.

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September 1977
~~JUNE 1989~~

INTRODUCTION

A. Purpose

The purpose of this Manual is to consolidate PPG Industries' record retention practices and policies. The subject of record retention is especially timely in the light of the Corporation's expanding activities and the steadily increasing cost of space for record storage. Accordingly, an important contribution to profit improvement will be made by strict adherence to the record retention periods set forth in this Manual.

B. Format of the Manual

This Manual is separated into 18 major sections. Each section represents a Function which is basic in the conduct of the Corporation's business. Records and applicable retention periods are listed under the Function in which the records are usually initiated and retained. *To determine if a record is listed in the manual, check the*

An alphabetical index covering the records of all Functions is provided at the end of the Manual to facilitate locating the applicable record.

C. Retention Periods

The retention periods listed in this Manual have been established with the advice of representatives from all Functions on the basis of such considerations as Government requirements, the value of the records in conducting current business, the need for the records in the event of litigation, and the historical significance of the records. The retention periods represent the total life of the record, whether filed in active or inactive storage. Records must be destroyed at the end of the applicable retention period, unless otherwise notified (i.e., freeze order in effect).

The beginning of the retention period may be the date the record is initiated, or may be based on some other occurrence as specified in the Manual, such as the settlement of a claim or the disposition of property. In either case, when the retention period is stated in number of years, locations may adopt a policy whereby the retention period will begin on the first day of the year following the initiation of the record (or other occurrence as mentioned above).

To assist in the administration of the records, the records should be reviewed at the expiration of the retention period. It is recommended that an estimated destruction date be placed on the records. At the expiration of the estimated destruction date, the records should be reviewed to determine if further retention is required.

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INTRODUCTION - CONTINUED

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F. Archives

The archives are maintained by the Law Department to retain historical data and originally-executed documents which establish an indefinite continuing right or liability of the Company. Documents accepted into the archives must have a retention period of longer than 20 years (i.e., Articles of Incorporation, By-Laws, Company Policies, Real-Estate documents, SEC documents, Joint-Venture Agreements, etc.). Documents sent to the archives should be accompanied by a cover page containing a description of the document(s), the name and location of a contact person if there are any questions, and a reference to any previously-forwarded related document.

G. Responsibility for Records Retention

Ranking financial manager
The ~~chief accounting officer~~ at each location, the Department Head at General Office, or other duly-authorized individual will be responsible for the timely disposition of records in accordance with this Manual.

H.1 Microfilm or Microfiche Records

Any records which are not required to be retained in their original form (i.e., original contracts, deeds, agreements) may be considered for retention on microfilm or microfiche. The process of preparing a microfilm or microfiche of original records permits the immediate destruction of the original record. Filming is not mandatory and should be cost justified.

H.2 Electronic Data Processing Records

The option is available to maintain the records in any format, provided they can readily be converted to hard copy if required.

Retention periods listed in the manual apply to any medium of storage.

-Retention of certain machine sensible files (computer tapes or disks) is the subject of an agreement that the Tax Administration Department has made with the Internal Revenue Service. These computer files primarily relate to accounts payable and general ledger cost distribution information and are used by the IRS to more efficiently examine the Company's financial data. The Tax Administration Department will periodically inform the Group Controllers and appropriate Corporate Staff personnel of the retention periods for these data files. Units maintaining these computer files must comply with the retention periods circulated by Tax Administration.

H. Medium of Storage

Company records maintained as a personal computer are subject to Records Retention Manual

With the increased use of personal computers (PCs) and local area networks (LANs), it is essential that records maintained in their format be accessible to the user with the same ease as the original document.

~~PPG INDUSTRIES, INC~~

~~RECORDS MANAGEMENT COMMITTEE~~

~~MISSION / PURPOSE~~

Insert A

1. **Records Policy** - The Records Management Committee will develop a records management policy for the Company to ensure that only those records necessary to operate the business be maintained. The Committee has the responsibility to review, and consolidate where appropriate, all record retention or record management policies. The Committee will update and maintain the corporate records retention manual and all record policies will be included in the manual at least by reference.
2. **Records Program** - The Committee will develop a records management program for the Company with a goal of ensuring that maintenance and retention of corporate records is in accordance with the internal controls of the corporation, as well as governmental, legal and operational requirements. The records program will include procedures for the management and retention of corporate records.
3. **Records Preservation** - The Committee will recommend measures to both the Vice President, Finance and the Vice President and General Counsel for protecting the records of the Company in the event of natural disasters, vandalism or other overt actions.

FUNCTION 10 - RESEARCH AND DEVELOPMENT

Description of Record

- I. Notebooks/Research Data Books
- II. Technical/Laboratory/Project Reports
- III. Analytical Reports (various)
- IV. Analytical Procedures/Test Methods
- V. Memorandum of Invention/
TP/Invention Conception
- VI. ~~All~~ Other R&D Reports/Data/Records/
Correspondence
(~~See Attachment for Group details~~)

Exposure Panels (10 yr.)
(20 yr.)

Formulas (Paints or Resins)

Retention
Period
~~(Years)~~

25 years
Notebooks may be kept
for additional 5 year
increments dependent on
review and justification
by first line managers of
R&D unit.

Permanent 25 years

10 years

5/After Superseded

Until Patented OR Inactive

~~As needed, but not to~~
exceed 10 Years
(~~Default is 3 Years~~)

10 years

20 years

5 years after superseded
10 years after inactive

tplek512/bam
(5-15-92)

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COATINGS & RESINS

<u>Description of Record</u>	<u>Retention Period (Years)</u>
— Exposure Reports	10
* Exposure Panels (10 yr.)	10
(20 yr.)	20
* Formulas (Paints or Resins)	5 After Superseded OR 10 Years After Inactive
Bi-Monthly	10
Consultant Reports/Sponsored Research	10
Technology Exchange/Toll Manufacturing <i>7-6-7</i>	5
Supplier Data (Equipment/Chemicals)	10 OR Until Superseded
License/Secrecy Agreements <i>1-2-7</i>	2 After Inactive
<u>All Others</u>	<u>As needed, but not to exceed 10 Years</u> <u>(Default is 3 Years)</u>

tplek512/bam
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AUGUST 1992

Records not specifically listed in this manual should be retained for the shortest period to meet a department's business needs, but in no event longer than 3 years.

IMPORTANT: Please read introduction before using Manual.

Function 1 - Accounting

Section A - Accounts Payable, Sales, and Cost Accounting Records

<u>Description of Record</u>	<u>Retention Period</u>
Audited invoices including documentary support	7 Years
Audited invoice register	7 Years
Cost statements, annual (December)	5 Years
Employee expense reports	7 Years
Sales invoices and credit memos	7 Years

END OF SECTION A

AUGUST 1992

Records not specifically listed in this manual should be retained for the short st p riod to meet a department's business needs, but in no event longer than 3 years.

Function 1 - Accounting

Section B - General Ledger and Related Records

<u>Description of Record</u>	<u>Retention Period</u>
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Accounts receivable and other subsidiary ledger	7 Years
Clearing House documents and registers	7 Years
General Ledger	10 Years
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Journals, including documentary support, not specifically listed in this Manual	7 Years
Trial balances (annual)	11 Years

END OF SECTION B

AUGUST 1992

Records not specifically listed in this manual should be retained for the shortest period to meet a department's business needs, but in no event longer than 3 years.

Function 1 - Accounting

Section C - Financial Statements and Other Reports for Management

<u>Description of Record</u>	<u>Retention Period</u>
Audit reports and related records:	
Internal audit records:	
Primary detail reports and schedules prepared by auditors	6 Years
Final audit reports	6 Years
External audit reports	7 Years
Financial statements and reports:	
Form 10-K (Annual Report to S.E.C.) Permanent	
Financial Statements for the Board of Directors	35 Years
Financial Statements for the Management Committee	35 Years
Financial Statements (Group Supplements) for Management Committee	35 Years
Financial Statements and Reports for each Group or Subsidiary - (For Group or Subsidiary General Management)	35 Years
Registration of securities and other required reports filed with the Securities and Exchange Commission (8-K, 9-K, 10-K, 10-Q, S-1, S-7, S-8, S-9, S-16, etc.)	25 Years
Unit Operating Reports and Financial Statements	10 Years
Schedules and supporting workpapers for interpretation of the above statements and reports.	7 Years

END OF SECTION C

AUGUST 1992

Records not specifically listed in this manual should be retained for the shortest period to meet a department's business needs, but in no event longer than 3 years.

Function 1 - Accounting

Section D - Payroll Records

<u>Description of Record</u>	<u>Retention Period</u>
Earnings records - annual summary for each employee	3 Years after termination, or if vested, death
Corporate Incentive Programs:	
Lists of participants	Current plus 3 Years
Worksheets for calculating awards	Current plus 3 Years
Related correspondence	Current plus 3 Years
Payroll deduction authorizations - group insurance, tax withholding, savings plan, etc.	3 Years after termination, or if vested, death
State Unemployment Compensation Information	8 Years

END OF SECTION D

AUGUST 1992

Records not specifically listed in this manual should be retained for the shortest period to meet a department's business needs, but in no event longer than 3 years.

Function 1 - Accounting

Section E - Property, Plant and Equipment Records

<u>Description of Record</u>	<u>Retention Period</u>
Authorization requests for capital transactions:	
Face sheet with authorized signatures	7 Years after completion
Post-completion evaluation and supporting data	3 Years after post- completion
Construction cost records, including accounts payable vouchers or audited invoices and documentary support applicable thereto in addition to records supporting company labor and material included in the amount capitalized	7 Years
Physical inventory of fixed assets	7 Years
Property records	1 Year after retirement of appli- cable property

END OF SECTION E

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Function 5 - Environment, Health and Safety

Section A - Environment

<u>Description of Record</u>	<u>Retention Period</u>
Air Emission Test Reports and Inventories	5 Years
Ambient Air Monitoring	5 Years
Annual Environmental Vegetation Surveys at PPG Facilities	5 Years
Consent Decrees	10 Years after expiration
Discharge Monitoring Reports	5 Years
Environmental Agency Inspection Reports	5 Years
Environmental Audit Reports	5 Years or until repeat audit, whichever is sooner
Environmental Process Studies	5 Years
Environmental Project Scopes	6 Years after project complete
All Location Groundwater Monitoring Programs and Reports	For Active Life, Closure & Post-Closure if applicable
Hazardous Waste Determination Data	50 Years
Hazardous Waste Manifests	50 Years
Landfill Inspection Reports	5 Years

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Function 5 - Environment, Health and Safety

Section B - Health, Medical and Toxicology

<u>Description of Record</u>	<u>Retention Period</u>
Epidemiology Studies on PPG Workers or Community	30 Years
Corporate Health and Medical Audit Reports	5 Years or until repeat audit
Material Safety Data Sheets	50 Years
NIOSH Evaluation Studies	20 Years or until obsolete or superseded
PPG Toxicological Reports	30 Years
Final Reports for FIFRA Regulations	Duration of product registration plus 5 years
- Raw Data	Duration of product registration plus 5 years
Final Reports for TSCA Studies	Duration of product registration plus 5 years
- Raw Data	Duration of product registration plus 5 years

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Function 5 - Environment, Health and Safety

Section B - Health, Medical and Toxicology - Continued

<u>Description of Record</u>	<u>Retention Period</u>
Insurance Company Inspection Reports (e.g. IRI Loss Prevention Survey (Blue Report), Elevator Inspections, Liability Insurance, etc.)	Between IRI Inspections
IRI Plan Fire Prevention Inspection (Plant's Weekly Fire Protection System Inspection e.g., Sprinklers)	Between IRI Inspections
IRI Water Supplies Test Results (Provides Historical Data)	Permanent

IMPORTANT: Please read introduction before using Manual.

Function 1 - Accounting

Section A - Accounts Payable, Sales, and Cost Accounting Records

<u>Description of Record</u>	<u>Retention Period</u>
Audited invoices including documentary support	7 Years
Audited invoice register	7 Years
Cost estimates for product pricing for items for federal government use	7 Years
Cost statements, annual (December)	5 Years
Employee expense reports	7 Years
Sales invoices and credit memos	7 Years

END OF SECTION A

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Function 1 - Accounting

Section C - Financial Statements and Other Reports for Management

<u>Description of Record</u>	<u>Retention Period</u>
Audit reports and related records:	
Internal audit records:	
Primary detail reports and schedules prepared by auditors	6 Years
Final audit reports	6 Years
External audit reports	10 Years 7 years
Financial statements and reports:	
Form 10-K (Annual Report to S.E.C.)	Permanent
Financial Statements for the Board of Directors	35 Years
Financial Statements for the Management Committee	35 Years
Financial Statements (Group Supplements) for Management Committee	35 Years
Financial Statements and Reports for each Group or Subsidiary - (For Group or Subsidiary General Management)	35 Years
Registration of securities and other required reports filed with the Securities and Exchange Commission (8-K, 9-K, 10-K, 10-Q, S-1, S-7, S-8, S-9, S-16, etc.)	25 Years
Unit Operating Reports and Financial Statements	¹⁰ 25 Years
Schedules and supporting workpapers for interpretation of the above statements and reports.	7 Years

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Function 1 - AccountingSection E - Property, Plant and Equipment Records

<u>Description of Record</u>	<u>Retention Period</u>
Authorization requests for capital transactions:	
Face sheet with authorized signatures	7 Years after completion
Post-completion evaluation and supporting data	3 Years after post- completion
Construction cost records, including accounts payable vouchers or audited invoices and documentary support applicable thereto in addition to records supporting company labor and material included in the amount capitalized	7 Years
Physical inventory of fixed assets	7 Years
Property records	1 Year after retirement of appli- cable property

END OF SECTION E

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December 23, 1991

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