

051

30003868

Exhibit F.

EPA Region 5 Records Ctr.



222045

30003869

CONTENTS

Policy & Procedure

Records Center Procedure

Records Schedule

30003870

INTER-OFFICE MEMORANDUM

TO
 RECORDS MANAGEMENT REPRESENTATIVES
 AND RECORDS CONTROL MANUAL HOLDERS

DATE
 July 9, 1974
 FROM
 A. H. Matthews
 KB 625

COPIES TO

SUBJECT
 RECORDS RETENTION REVISION

Attached is a partial revision to the Records Control Manual. It updates only the Legal and Patent Section, Pages 30 through 35A of the Records Schedule Section of this Manual. This is the fourth revision, although only partial, to the Manual since it was originally published in April, 1961. The last revision, partial, was dated 12/72.

Please destroy your existing Legal and Patent Section and replace it with the attached pages.

Also please make the changes indicated below on the existing pages of your manual. The portions to be changed are underlined.

Page	Schedule No.	Record	Retention
8	100	Historical file of Kaiser Advertising in all media.	<u>Permanent</u>
8	000	Vendor invoice for advertising - EDT copy	<u>C + 1 yr.</u>
8	<u>000</u>	Legal releases from customers and others featured in Kaiser Advertising	<u>C + 1 yr.</u>
8	<u>000</u>	Vendor invoices pertaining to advertising - copy showing payment	<u>C + 1 yr.</u>
24	494A	Hourly payroll register ... --- Weekly	<u>C + 4</u>
29	603	Individual employee folder ... --- non-exempt employee	<u>Permanent</u>
45	930	Price change or price deviation reports and recommendations	<u>C + 6</u>

As at the time of our last revision, the field locations, especially, are asked not to destroy any accounting records without a release from R. F. Garavaglia, Room 846 KB, as some of these records may still be required for outside audit after the retention period has expired.

Also, the Product Liability Committee is presently working through the various Divisions to develop guidelines for records definition and retention for those Division's specific products. Until such time as this requirement is formalized and made a part of the Records Control Manual, the Product Liability Committee guidelines should be adhered to.

Limited additional copies of this schedule are available upon request.

Attachment
 RACC 186 (12/71)

POLICY AND PROCEDURE

30003871

1. POLICY

Corporate policy is to "destroy all records except those specifically authorized to be preserved". Those records "authorized to be preserved" are listed in the attached schedule. This schedule has been approved by the Records Management Committee as the only corporate authority for the retention of records. Official retention periods are as short as possible in order to keep down our records inventory. The longer periods are based upon positive legal, audit or management requirements.

2. DEFINITIONS

(a) A positive legal requirement means that: a specific federal or state law requires us to keep the record; important property rights which the company has legal obligations to protect are involved, such as patents, employee pension equities, etc.; or we are aware of a specific, impending claim or legal action. The mere fact that a record is potentially useful in the event of a lawsuit does not constitute a positive legal requirement. Each month the corporation enters thousands of sales, purchase, and freight transactions involving tons of records most of which we would have to save for fifteen years if we wanted to be fully armed against every possible legal problem that could arise. As a practical matter the retention of such records has to be based simply upon the requirements of sound business procedure and they are kept for one to two years - a period long enough to verify performance, to make or receive payment, and to furnish support for the audit of accounts. During this period probable claims or legal situations will normally be recognized and the records directly concerned with the specific transaction set aside. After this time, if unanticipated legal problems still come up, the corporation knowingly assumes the risk of any loss caused by not having records - a loss that should in any event be far less expensive than a massive records storage program.

(b) Auditing requirements refer to state and federal tax audits, particularly the Federal Government's review of our corporate income tax returns. All records needed for the federal tax audit are retained for "C plus 6 years", a period long enough to cover the statutory three-year limitation on the audit plus extensions which are often arranged by separate agreement.

(c) Management requirements refer to the needs of corporate departments producing records of proprietary, technical, or economic value to future operations of the company, e.g., technological research and development, market research and analysis, facilities engineering, etc. The mere fact alone that people at higher levels of management "might ask for (certain) records" does not constitute a positive management requirement nor an acceptable reason for saving records that are otherwise disposable.

Most of our company records do not fit into the legal, audit or management requirement classifications described above. They may be vital to current goals and useful for analysis of current operations but are of little or no value to the corporation by the time they are over one year old. Therefore, the Records Management Committee has assigned short-term retention categories of "current plus 1 year" or less to ninety per cent of the corporation's records.

3. RETENTION AND DISPOSAL PROCEDURE

(a) The Records Schedule is divided into sections by the company's management functions rather than its organization. Each section applies to the records at all locations where that functional activity is officially performed; some sections such as "Sales" apply to many locations; others such as "Market Research" apply to only a few. Records are listed in the order of permanence, as a general rule. Retention periods are expressed in terms of the number of calendar years plus the current calendar year. If a record is classified as "C plus 2 years", this means that during 1961 all 1960 and 1959 copies will be kept; 1959 copies will be destroyed in January, 1962 and 1960 copies will be thrown out in January, 1963. In other words, there will always be at least two full prior calendar years of a "C plus 2" record on hand, and at least one full prior year of a "C plus 1" record. "Active" means that the record should be kept as long as it is actively used, is pertinent or in effect, and has not been superseded by receipt of more up-to-date material. In a few instances the meaning of "Active" has been slightly changed for a particular record and the modified definition shown in a footnote.

(b) Annual Records Disposal. The most important records house-keeping job is the year-end disposal. Each January a year's collection of records in all categories except "Permanent" should be discarded by all company offices and locations. The records schedule will be the guide to "Permanent" records, most of which are found in research and technical locations or in certain headquarters departments. Records classified as "Active" should also be culled at year-end even though the life span of "Active" material is not necessarily related to its chronological age. CAUTION: Accounting records should not be destroyed without clearance from the Tax Department at Kaiser Center, Oakland.

30003873

4. PROCEDURE FOR AMENDING THE RECORDS SCHEDULE

In order to assist the Records Management Committee to keep abreast of developments that warrant issuing amendments or changes to the records schedule, anyone in the company who feels that the retention period governing his records should be changed because of changes in legal, auditing, or management requirements, or who feels that a new item should be added to the schedule, should submit the following information to the Records Coordinator for referral to the Committee:

- (a) Department or location that has the record.
- (b) Name and present schedule number of record, or simply a brief description if it is a proposed new item on the schedule.
- (c) Proposed retention period.
- (d) Reason for the proposed retention including specific citation to the law or regulation and the government body and an explanation of the need for the record - who uses it and for what purposes - going into enough detail to give the Committee a clear picture of the value of the record.

5. FILING

Refer to KACC File Manual issued in January of 1966 for detailed information on the subject of filing.

RECORDS CENTER PROCEDURE

A Kaiser Aluminum Records Center provides a records storage service to offices that do not have file space for long term records. Because the Center has limited room for expansion, only records with retention periods of at least "C plus 2 years" will be accepted. In addition, "Active" records cannot be accepted because, by definition, when these become inactive they should be destroyed.

Procedure for Using Records Center Services

- (a) Consult the records schedule to make sure the material to be transferred is eligible for Records Center storage. Unacceptable records (i.e., "Active" and under "C plus 2") are identified in the schedule by a three-zero schedule number ("000").
- (b) Call the Records Center (Extension 3688) and request the number of records transfer cartons needed - approximately two are required for each full file drawer of records. The Records Center will furnish transfer cartons and copies of the Records Transfer Form (KACC-328).
- (c) Follow instructions on the Records Transfer form for packing records, preparing the form, and delivering records to the Center.
- (d) Assuming the records are eligible for storage, a box number (which is also a shelf location number) will be assigned to each box, and the month and year the records are scheduled for destruction (unless "permanent") will be shown on each box and on the Records Transfer form. One copy of the Transfer Form will be returned. Records received by the Center that are ineligible for storage will be returned to the sender unless they have passed the authorized retention time in which case they will be destroyed.

(continued)

30003875

- (e) Accepted records will be held until their retention period expires. During this time, you may obtain reference or charge-out service by giving the box number and name of the record concerned.
- (f) When the destruction month arrives, a ten-day advance notice of the exact date destruction is to occur will be sent to the parent office. This gives the parent office a chance to notify the Center if a legal claim or legal action has arisen. If notice of a special legal claim or action is then given, it will be referred by the Center to the Legal Department, and, if confirmed, the destruction date will be postponed for one year. At the end of such year, if the claim has not been settled, the ten-day notice and postponement procedure will be repeated.
- (g) In the event any record is released from the record center, such action shall be recorded. If within six months this file or box has not been returned, the record center shall automatically be absolved of further responsibility and the record may be placed in the record center only by following the procedure outlined in paragraphs (a) through (d).

Records in the Records Center will be destroyed when the authorized period has expired unless there is a specific claim or legal action pending.

30003876

<u>SECTIONS OF RECORDS SCHEDULE</u>	<u>PAGE NO.</u>
Advertising	8
Engineering	
--- Facilities	9
--- Industrial	11
--- Maintenance	12
Exploration	13
Financial Management	
--- Accounting	15
--- Corporate Planning	18
--- Audit	19
--- Corporate Treasurer	20
--- Accounts Receivable	21
--- General	22
--- Insurance	23
--- Payroll	24
--- Tax	26
--- Warehouse Operations	27
Executive and Administrative Management	28
Industrial Relations	29
Legal and Patent	31
Market Research & Analysis	35
Office Management	36
Production	37
Public Affairs	38
Purchasing	39

<u>SECTIONS OF SCHEDULE (continued)</u>	<u>PAGE NO.</u>
Research & Development	40
Sales	42
--- Pricing	45
Technical	46
Traffic	
--- General	47
--- Marine	48

ADVERTISING

Page 8

30003878

Schedule Number	Record	Retention
100	Historical file of Kaiser advertising in all media	10 years
101	Vendor invoice for advertising - EDT copy	C + 6 yrs
102	Legal releases from customers and others featured in Kaiser advertising	4 years
430	Vendor invoices pertaining to advertising - copy showing payment	C + 2 yrs
104	Cooperative advertising invoices	C + 2 yrs
000	Purchase requisitions and purchase orders pertaining to advertising	C + 1 yr
000	Competitor advertising material	C + 1 yr
000	Cooperative advertising matters	C + 1 yr
000	Job files	6 months

ENGINEERING - FACILITIES

Page 9

30003879

Schedule Number	Record	Retention
200	Basic set of plant and facility blueprints, specifications, and operating and maintenance instructions (at each mill)	Permanent
201	Formal engineering study reports; "Know-How" files	Permanent
000	Selected blueprints and original tracings of some plant facilities (in central engineering files - Oakland)	*Active
000	Facilities files - basic file on a facility or piece of equipment containing such material as original costs and estimates, redesign and change proposals and change costs, maintenance procedure and cost, operational problems and performance data, equipment operating instructions, equipment, specifications tracings and certified drawings, copies of purchase orders (in Central Engineering and plant)	*Active
000	Engineering specifications, standard engineering and material specifications, codes, etc.	Active
000	Tool and die index or inventory records	*Active
000	Spare parts manuals	*Active
202	Original technical source material usable for planning, cost estimating, construction layouts, etc., for new or modified facilities or changes in process engineering technology.	10 yrs.
203	Site investigations, preliminary studies, and cost estimates for new equipment, new facilities or new plants	C + 6 yrs.
204	Approved RFI copy (plant or central file)	C + 10 yrs.
205	Rejected RFI's	C + 3 yrs.
206	Project files, or construction contract file, on facilities construction or improvement including blueprints, purchase order, copy construction contract, etc.	2 yrs. after completion of work
207	Property descriptions (legal) and maps	1 yr. after termination of company ownership or rights
	*As long as we have the facility or equipment.	

30003880

ENGINEERING - Facilities		Page 10
Schedule Number	Record	Retention
208	RFI progress and engineering activity reports	C + 2 yrs
000	— Oakland and Plant Engineering Dept. copy	C + 1 yr
000	— All other copies	
000	Chronological files	C + 1 yr
000	Engineering correspondence (except as covered above), vendor/contractor quotations, status and progress reports, etc.	C + 1 yr
000	Trade/vendor circulars, catalogs, brochures	Active

30003881

Schedule Number	Record	Retention
000	Basic standards and back-up records	Active
000	Product cost estimates and special projects data	Active
000	Standard cost system data	Active
000	Correspondence (incoming and outgoing)	C + 1 yr
000	Chronological files	C + 1 yr

30003882

ENGINEERING - Maintenance

Page 12

Schedule Number	Record	Retention
000	Equipment operating instructions	*Active
000	Equipment spare parts manual	*Active
000	Equipment specifications	*Active
000	Equipment service record history card	*Active
	Maintenance reports	
000	-- Routine	C + 1 yr
000	-- Selected reports giving detailed and technical background on serious or continuing maintenance problem	*Active
000	Maintenance service schedule	*Active
000	Maintenance trouble log	*Active
000	Work service requests	C + 1 yr
000	Correspondence (incoming and outgoing)	C + 1 yr
000	Chronological files	C + 1 yr
	*As long as we have the equipment	

30003883

EXPLORATION		Page 13
Schedule Number	Record	Retention
301	Maps and aerial surveys	Permanent
302	Books	Permanent
310	Final reports of investigations including accompanying reports and back-up data by geologists, mining engineers, outside consultants, competitors and other companies *Except selected reports to be culled after 10 years for additional 5 year or permanent retention	10 years*
000	All duplicate reports of investigations	C + 1 yr
312	Commodity/area files - Technical: containing process data sampling and analysis records, evaluations, drilling records, reserve estimates, lab records, economic information, etc. *Except selected items to be culled after 5 years for additional 5 year retention	5 years*
000	Commodity/area files - Administrative: data on project budgets and expenditures, equipment, buildings, tax matters, personnel records, consultants, progress reports, etc.	Until project complete or final report issued
721	Options, contracts, or agreements covering mineral rights, or right to do development engineering or exploration work. Original document is filed in Oakland Legal Department, duplicate with pertinent correspondence and related material is filed at location concerned. *Or until claim is mined out, abandoned or the option record superseded, whichever occurs last	2 yrs after date of expiration or see note*
000	General and legal information on foreign subsidiaries	Active
000	Library of technical and statistical publications (e.g., Federal and State Bureau of Mines publications)	Active
000	Technical reports from other departments in related work	Active
000	Investigation progress reports	Until project complete or final report issued

Section		Page No.: 14
EXPLORATION		
Schedule Number	Record	Retention
000	Purchase Order copies on exported equipment. *As long as we have the equipment overseas.	Active*
000	General Correspondence (incoming and outgoing).	C + 1
000	Chronological Files.	C + 1

30003885

Section		Page No. 15	
FINANCIAL MANAGEMENT - ACCOUNTING			
Schedule Number	Record	Retention	
101	Advertising Job Authorization Y & R Estimates Misc. Invoices Kaiser News Cash Deposits	C + 6	
249	Reduction plant production records by cast (at plants)	C + 2	
250	Production travelers or Lot Tickets which detail production steps taken on each order and ingot casting records. These records are required to support draw-back claims (at plants).	C + 6	
400	General Ledger - (BA 135A).	C + 6	
401	Fixed Assets Ledger.	C + 6	
402	Fixed assets detail records, including depreciation taken.	C + 6	
403	Certificates of Necessity.	C + 50	
405	Plant and divisional financial statements. --at Oakland for fiscal year-end month (1 copy).	C + 6	
406	Plant and divisional financial statements (at plant). Its own statement for all months.	C + 6	
000	All other copies of Oakland consolidated, divisional and plant statements for all months. Was Sched. 408.	C + 1	

30003886

Schedule Number	Record	Retention
000	Purchase Order copies on exported equipment. *As long as we have the equipment overseas.	Active*
000	General Correspondence (incoming and outgoing).	C + 1
000	Chronological Files.	C + 1

30003887

Section FINANCIAL MANAGEMENT - ACCOUNTING		Page No. 15
Schedule Number	Record	Retention
101	Advertising Job Authorization Y & R Estimates Misc. Invoices Kaiser News Cash Deposits	C + 6
249	Reduction plant production records by cast (at plants)	C + 2
250	Production travelers or Lot Tickets which detail production steps taken on each order and ingot casting records. These records are required to support draw-back claims (at plants).	C + 6
400	General Ledger - (BA 135A).	C + 6
401	Fixed Assets Ledger.	C + 6
402	Fixed assets detail records, including depreciation taken.	C + 6
403	Certificates of Necessity.	C + 50
405	Plant and divisional financial statements. --at Oakland for fiscal year-end month (1 copy).	C + 6
406	Plant and divisional financial statements (at plant). Its own statement for all months.	C + 6
000	All other copies of Oakland consolidated, divisional and plant statements for all months. Was Sched. 408.	C + 1

30003888

Schedule Number	Record	Retention
410	Financial statement worksheets for statements filed with SEC, stockholders and bondholders and others.	C + 6
413	Transactions with affiliates and records of subsidiary companies.	C + 6
413A	Transactions with affiliates and records of subsidiary companies - International Division.	C + 10
414	Debit and Credit Memos.	C + 6
418	Cash Receipts and Check Logs (KACC 185).	C + 6
419	Journal Vouchers.	C + 6
420	Expense Distribution Registers.	C + 6
421	Vendor Invoices and Support - TAPS - Check Disbursements Journal.	C + 6
423	Cancelled Vouchers and Registers. NAPS Check Registers. KACC General Fund Deposits. Tally Rolls. (Includes former Schedule 422).	C + 6
424	Completed RFI's. (Accounting file only).	C + 6
425	All records necessary to support drawback claims.	C + 3
426	Defunct subsidiary company and dissolved corporation records -- including general and fixed asset ledgers, subsidiary ledgers, financial statements and other records of legal, tax or audit significance.	C + 6

Section FINANCIAL MANAGEMENT - ACCOUNTING		Page No. 17
Schedule Number	Record	Retention
427	Sales Invoices (file copy). Billing backup (bills of lading and sales orders).	C + 6
434	Expense Account originals and supporting documents. Oakland Advances (petty cash). Traveler Drafts. Employee Receivables Statements. Permanent Advances Records. Expense Accounts.	C + 4
437	Back-up records needed for audit of international corporate tax returns. Record showing amounts and basis for expenses claimed, basis for inter-corporate charges, allocations, selling prices, etc.	C + 6
000	Physical Inventory Count Tickets (formerly Schedule 438A).	C + 1
438B	Physical Inventory Detail Listings, Summaries, Comparisons and Adjustments. (Includes old Sched. 417).	C + 6
438C	Inventory Batches - Transfers, Adjustments, Receiving Reports.	C + 6
439	Bills of Lading and paid freight invoices. Sales Accounting.	C + 3
447	Copies of various government and Aluminum Association reports dealing with the receipt and consumption of tin, slab zinc, etc., as well as the production, shipment and stocking of aluminum (BDSAF).	C + 3
476	Completed claims files (Claim 17's).	C + 2
520	Account Screen Fallouts (BA 114A).	C + 6
522A	Bank Statements & Reconciliations. (Also includes former Schedule 522B).	C + 6
523	Government Reports.	C + 3
533	Companies Audit Reports.	C + 6
534	CAS Detail Activity (BA 632).	C + 6
535	D Tables (Chart of Accounts). (BA 197Y).	C + 6
536	Cycle Register (BA 121).	C + 6
537	XYZ Report (BA 198).	C + 6
538	Expense Allowance and Redistribution (CA 108).	C + 6
539	Expense Standard Input Documents (KACC 1480, 1481).	C + 6

KACC 5854 (12/72)

Rev. Date: 12/72

KAISER ALUMINUM & CHEMICAL CORPORATION - RECORD SCHEDULE

30003890

Schedule Number	Record	Retention
540	Cash Receipts Voucher (KACC 4653).	C + 6
541	Non-CAS Trial Balances and wires (KACC 4635).	C + 6
542	TAR Summaries.	C + 6
543	Freight Claims - carrier invoices.	C + 6
544	Accounts Receivables TARS and Invoices.	C + 6
545	Sales Detail Transaction Runs.	C + 6
546	Account Reconciliations and Metal Flows.	C + 6
547	Invoicing Cross-reference Runs.	C + 6
548	Consolidated Trial Balance - YTD (BA 129C, 1301).	C + 6
549	Consolidated Trial Balance (BA 129A).	C + 6
550	Unmatched Receiver (P.O.) Listings and Receiver Processed Listing including NAPS Detail support.	C + 6
551	Monthly Tax Report, worksheet and detail runs.	C + 2
552	Year-end Inventory Report for tax purposes.	C + 2
000	Correspondence.	C + 1
000	Chronological Files.	C + 1
000	Daily Invoicing Cycle (EE 018-2). To be retained in Sales Accounting - not to Records Center.	C + 2
000	SA Handcoded TARS.	C + 1
000	S & P Tape Input RAV & TRN. To be retained in Sales Accounting only.	C + 1
000	Sales History and Fallouts.	C + 1
000	FF105 & 110; FF225 Control Sheets. To be retained in Sales Accounting only.	C + 1
000	All Product Listing (December year-end have been retained. To be retained in Sales Accounting only.)	C + 1
000	S/A Checklist - with Division.	C + 1
000	Summary General Ledger (BA 135B).	C + 1
000	Batch proof listings (BA 105A).	C + 1

30003891

FINANCIAL MANAGEMENT - ACCOUNTING		Page No. 17B
Schedule Number	Record	Retention
000	Records used only as keypunch source documents.	3 months
000	All punched tabulating cards which have been run to produce reports for which cards were created.	3 - 6 m

Section

FINANCIAL MANAGEMENT-CORPORATE PLANNING

Page No. 18

Schedule Number	Record	Retention
440	Historical and statistical information on metals and minerals, price trends, production, import and export shipments, etc., in various forms, e.g., government and society publications.	*C + 10
441	Primary aluminum production data.	10 years
444	Study reports prepared by Corporate Planning (2 copies).	* 5 years
000	Copy of Board of Directors agenda.	C + 3
446	Copies of RFI's and RFL's reviewed by Investment Analysis.	C + 4
000	Extra copies of Corporate Planning Reports.	C + 1
000	Correspondence (incoming and outgoing).	C + 1
000	Chronological files.	C + 1
*Except selected material culled by department staff members, after this period, for longer retention.		

KACC 8854 (12/72)

Rev. Date: 12/72

KAISER ALUMINUM & CHEMICAL CORPORATION - RECORD SCHEDULE

30003893

Section		Page No.
FINANCIAL MANAGEMENT - AUDIT		19
Schedule Number	Record	Retention
448	All audit working papers.	C + 6
000	Copies of contracts.	C + 1
000	Audit reports. These records are not voluminous and do not require Record Center storage.	C + 3
000	Consolidated Financial Report.	C + 1
000	Chronological files.	C + 1
000	Division Operating Reports.	C + 1
000	Subject, Location and General Information Files.	Active
000	Time Reports.	C + 1

Section FINANCIAL MANAGEMENT-CORPORATE TREASURER		Page No. 20
Schedule Number	Record	Retention
449	Various financing documents of long-term credit nature.	C + 35
450	Corporate Charter and by-laws.	Permanent
451	Stockholder and Board of Directors minutes and agenda (1 copy of each).	Permanent
452	Bond Indenture - purchase agreements, consents, certificates and releases.	C + 35
453	SEC Reports (8-K, 10-K, 10-Q) and registration statements.	Permanent
455	Cancelled Stock Certificates.	4 years
456	Stockholder lists.	C + 2
511	Bank instruction files (for closed accounts).	C + 2
512	Regular financial statements of the corporation and associate companies, quarterly reports, annual reports and similar publicly-distributed financial documents.	10 years
513	Cancelled bank credit and commercial paper notes.	C + 2
514	International exchange control approvals and supporting documentation, including transfer correspondence, during duration of investment.	C + 2
559	Proxy cards. (Replaces duplicate number 520 which is assigned Account Screen Fallouts).	C + 5
000	Correspondence (incoming and outgoing).	C + 1
000	Chronological files.	C + 1
<p><u>NOTE:</u> Several of the above schedules, 449, 452, and 453 particularly, represent storage of multiple copies. They must be reviewed at least every five years to continually reduce the number of copies of a given document to a reasonable quantity for that point in time.</p>		

30003895

Section
FINANCIAL MANAGEMENT-ACCOUNTS RECEIVABLE

Page No. 21

Schedule Number	Record	Retention
457W	Computer listing of open receivables by customer. --Weekly Worklist (BF 858).	C + 2
457A	Computer listing of open receivables by customer. --Year-end Worklist (BF 858).	C + 6
459	Monthly Accounts Receivables. Reconciliation Report (BF 857).	C + 6
460	Customer check copies and remittance advices forwarded by "Remit-to" Banks.	C + 2
000	General Ledger Account Report (Detail). --Month-end Report (BF 860).	1 year
561	--Year-end Report (BF 860).	C + 6
562	Cash Application Edits (BF 815). --These reports will be referenced only if an unusual reconciliation is required on a customer's account.	C + 6
563	TAR input and balance reports (BF 835 & BF 840).	C + 6
564	Cash Application General Ledger Report (BF 813).	C + 6
000	Magnetic tape record of month-end customer account status.	C + 1
000	Control worksheets.	2 years
000	Aging schedules.	C + 6 months
000	Correspondence.	C + 1
000	Chronological File.	C + 1
000	Magnetic tape record of monthly accounts receivable reconciliation report.	C + 1

30003896

Section

FINANCIAL MANAGEMENT - GENERAL

Page No. 22

Schedule Number	Record	Retention
463	Documents evidencing transfer of accounting responsibility for distributor material (e.g., transfer memos, shipping notices, etc.)	C + 2
464	Distributor inventory and withdrawal reports.	C + 6
465	Physical inventory worksheet (distributor inventory).	C + 6
000	Distributor statistical reports, product total reports, Oakland sales and product spread reports and other IBM and summary reports for management review purposes.	C + 1
000	Correspondence not covered above (incoming and outgoing).	C + 1
000	Chronological Files.	C + 1
000	Administrative wires not covered above.	6 months
000	Daily postings journal.	C + 6 months
000	Data concerning customer's credit standing. --Field Credit Office. --Oakland General Credit Manager.	*Active *Active
	*In field, discard 3 years after customer becomes inactive; in Oakland, discard 1 year after customer becomes inactive.	

KACC 6064 (10-72)

Rev. Date: 12/72

KAISER ALUMINUM & CHEMICAL CORPORATION - RECORD SCHEDULE

30003897

FINANCIAL MANAGEMENT - INSURANCE		Page No.: 23
Schedule Number	Record	Retention
466	Loss Statistics Summary.	Permanent
467	Loss Statistics Detail.	3 years
	Cancelled insurance policies and pertinent correspondence.	
468	--Covering comprehensive liability.	10 years*
469	--Covering workmen's compensation.	10 years*
470	--Covering physical property damage.	3 years*
	*After date of expiration.	
	Settled claims and pertinent correspondence.	
471	--Regarding comprehensive liability.	10 years**
472	--Regarding workmen's compensation.	10 years**
473	--Regarding property damage.	3 years**
	**After date of settlement.	
000	Insurance information library.	Active

30003898

Schedule Number	Record	Retention
419	Journal Vouchers (confidential payroll copies).	C + 6
489	Copy of payroll tax and information returns and taxable wages paid with supporting details for FICA, FUI, SDI, etc. (4 years after date of filing if records are part of an outstanding claim).	C + 5
	Salary Payroll Register containing, by individual employee, the period covered, hours worked, pay rate, gross-to-net and cumulative year-to-date gross earnings.	
492A	--Monthly Final.	C + 3
492B	--December Final.	C + 25
493	Cancelled payroll checks (hourly and salaried).	C + 2
	Hourly payroll register (employee summary) containing, by individual employee, the period covered, hours worked, pay rate, gross-to-net and cumulative year-to-date earnings.	
494A	--Weekly.	C + 3
494B	--Week of last payroll paid in year.	C + 25
	Original employee clock cards, time cards, weekly time reports and overtime records.	
495A	--If details transcribed to EDP or manual summary.	C + 2
495B	--If this is only record of hours worked detail and there is no summary record covering a) daily hours worked, b) the work schedule, and c) the wage rate for man and job.	4 years
496	Final vacation register containing cumulative detailed record of all vacation paid for year-to-date.	C + 3
498	KSRP and Plan B participants records.	C + 3
499	Oakland Account Code Register (Year-end).	C + 6
515	Pension and Welfare Report to Trustees.	C + 5
516	Pension Actuarial Valuation Data.	C + 25
000	Vacation Liability (Year-end).	C + 1
522C	Bank Reconciliation Papers and Statements, Mail Codes for Payroll Accounts.	C + 2
632A	SUB Trust Fund Reports to Union with details.	C + 20
632B	SUB Individual Benefit payment folders.	C + 3
565	W-2 listings.	C + 10
566	Salaried Manual Checks Voucher Copies.	C + 3

30003899

Schedule Number	Record	Retention
567	Bond Register containing record of deductions, purchases and balance for each employee for current period.	C + 2
000	Copies of all payroll reports, registers or advices issued to others on payroll deductions; e.g. group insurance, Credit Union, bond purchase, charity, etc.	C + 1
000	Control records and supporting data used for the internal processing of payrolls.	C + 1
000	Worksheets, listings, summarizations, etc. used for the internal processing of payrolls.	Active
000	Alpha Force Report (all employees).	C + 1
000	Labor Distribution monthly (all locations).	13 months
000	Hourly manual check voucher copies.	C + 1
000	Copies of all employee papers that affect his payroll status.	C + 1
000	Workmen's Compensation Reports.	Active
000	Bond purchase advice containing instructions for bond purchases.	C + 1
000	Correspondence (incoming and outgoing).	C + 1
000	Chronological Files.	C + 1
000	Salary Transaction Register (monthly final).	C + 1
000	Bond register, containing record of deductions, purchases and balance for each employee for current period.	C + 1

30003900

Schedule Number	Record	Retention
477	Federal income tax returns (including fixed asset schedules, pension schedules, etc.)	Permanent
478	State income and franchise tax returns.	20 years
479	Revenue agents reports.	Permanent
480	Resale certificates.	20 years
482	Tax studies.	10 years
483	General tax correspondence (Oakland or plants).	10 years
484	City and county tax returns (property).	10 years
485	Sales and use tax returns (including gross sales distribution backup).	10 years
486	Renegotiation reports and files.	10 years
000	Chronological Files.	C + 1
000	Correspondence Files (not covered above).	C + 1

30003901

Section
FINANCIAL MANAGEMENT-WAREHOUSE OPERATIONS

Page No.: 27

Schedule Number	Record	Retention
000	Warehouse Monthly Operating Reports.	C + 1
000	Mill Invoices and Transfer Memo.	C + 1
000	Sales Orders.	C + 1
000	Mill Replenishment Order.	C + 1
000	Receiving Reports, Shipment Reports, Shipping Notices.	C + 1
000	Transmittal of Accounts Payable (copy).	13 months
000	Transmittal of Freight Bills (including freight and bill copy).	13 months
439A	Transmittal of Warehouse Documents (including original bill of lading).	C + 3
497B	Inventory Reconciliations (Kardex & 6400).	C + 6
497C	Monthly Warehouse Inventory Status Report.	C + 6
000	Completed Form 17's.	C + 1
000	Carrier Claims (paid).	C + 1
000	Correspondence and wires.	13 month

KACC 5854 (11-72)

Rev. Date: 12/72

KAISER ALUMINUM & CHEMICAL CORPORATION - RECORD SCHEDULE

30003902

EXECUTIVE & GENERAL MANAGEMENT			Page 28
Schedule Number	Record	Retention	
**500	Selected reports, publications, studies or memoranda containing important policy recommendations to top management, summary statistical data of long range value to the company, or important technical industry data not being maintained at another company location	C + 3 yrs	
502	Extra copies of Kaiser publications, brochures and other material <u>for distribution</u> to customers, stockholders, or public	C + 2 yrs	
504	Extra copies of management material <u>for internal distribution</u> such as manual inserts	C + 2 yrs	
505	Plant operating cost studies and comparison, and important RFI copies (in files of plant and division managers)	Active	
510	Chronological files of president, vice-president, general manager and legal counsel	C + 2 yrs	
000	Meetings and conference agendas, minutes, reports (except set of Board of Directors agenda minutes retained permanently by Corporate Treasurer)	C + 1 yr	
000	Intra-company reports, IBM tabulations, publications, technical bulletins and memos, memoranda defining problems, requesting, justifying or reporting actions, etc.	C + 1 yr	
000	Budget and expenditure data	C + 1 yr	
000	Goals and objectives data	C + 1 yr	
000	Correspondence (incoming and outgoing)	C + 1 yr	
000	All other chronological files	C + 1 yr	
000	Expense account copies	6 months	
000	Administrative wires	3 months	
000	Spiral notebooks, phone conversation notes and records, steno notebooks	3 months	
000	Professional and technical association material -- Of technical nature - also see Research and Development -- Meeting announcements, agenda, etc.	C + 1 yr 3 months	
	** Item 500 is not eligible for storage in the Records Center		

INDUSTRIAL RELATIONS		Page 29
Schedule Number	Record	Retention
600	Employee identification card on terminated employee (showing name, social security number, hire date, job title, termination date and reason for termination) maintained at locations remote from IR files for use on reference inquiries, etc.	Permanent
	Individual employee folder on terminated employee (including IR 25's, IR 52's, copy of injury reports, medical history -- transferred from medical file on termination, reference inquiries, disciplinary records, employee requests for leave)	
601	-- if terminates for any reason after 10 years service	Permanent
	-- if quits or is discharged with less than 10 years service	
602	-- exempt employee	Permanent
603	-- non-exempt employee	5 years
604	-- non-exempt, non-union clerical (e.g. temporary or summer employees)	C + 1 yr
	Union Contracts	
730	-- Original (in Oakland IR Department)	Permanent
	-- Primary duplicate with pertinent correspondence	
607	-- Oakland IR Department	10 years
608	-- Plant IR Department	10 years
609	-- All other copies	Active
612	Disabling injury reports and claims (Oakland IR copy)	10 years
613	Historical file of selected material on sales contests and incentive campaigns	10 years
614	File of basic tests and test program material	10 years
	Statistical summary records on employee turnover, accidents, etc.	
620	-- Oakland IR copies	10 years
	-- Plant IR copies	C + 3 yrs
	-- All other copies	C + 1 yr
630	Grievance files, including settlements, agreements and understandings	C + 5 yrs
631	Records of labor disputes, labor negotiations, strikes and strike settlements	C + 5 yrs
632	Supplementary Unemployment Benefit Records See SUB manual for more detailed instructions	C + 1 yr
633	Foreman reserve records	C + 5 yrs
637	Labor relations records such as inequity notices, minutes of grievance meetings, labor law interpretation, etc.	C + 2 yrs

30003904

Schedule Number	Record	Retention
621	Historical file of financial aid to education	5 yrs.
640	Salaried job descriptions and revisions	Active
000	Cancelled salary descriptions	C + 1 yr.
000	Non-disabling injury and accident records and reports (except 1 copy in employee folder)	C + 1 yr.
000	Plant Medical Department employee records on terminated employee (except injury report copy to employee folder)	1 yr. after termination
000	Safety program records, minutes of safety meetings, etc.	C + 1 yr.
000	Duplicate individual (salaried) employee folder in Central Salaried Personnel	1 yr. after termination
650	Unselected employment applicants	C + 3 yrs.
000	Chronological files and all correspondence not covered by other items	C + 1 yr.
000	Seniority lists	6 mos.
000	Monthly Reports: e.g., IR status, narrative reports to Oakland, goals and progress reports, budget and cost control reports, organization charts, force reports, absentee reports, vending machines income and expense reports, etc.	6 mos.
000	Accident and sickness insurance plan information (major medical, Blue Cross, Blue Shield, Group Life, etc.)	Active
000	Plant-wide job bid records, safety publications and materials, MID Program material, MID individual evaluations, training program and background material, wage surveys, and wage rate index sheets	Active
000	Plant security records, e.g., car passes, visitors passes, gate truck registration, daily guard reports, guard time reports, truck weights, etc.	3 mos.
000	Employee probationary evaluation reports	3 mos.
000	Administrative wires	3 mos.
738	Purchase contracts for company purchased employee homes	C + 6 yrs.

30003905

Section LEGAL AND PATENT		Page No.: 31
Schedule Number	Record	Retention
	The original record copy of all contracts, (except as noted below), leases, agreements, deeds, mortgages, patents, etc., involving the Corporation is filed in the Oakland Legal Department vault. A folder containing a primary duplicate of the contract and pertinent correspondence on it is kept in Legal Department Central file. Retention periods given (for items 701 to 731) below apply to: -- Original record copies -- The primary duplicate with correspondence in Oakland Central Legal File -- Duplicates with pertinent correspondence at non-Oakland locations involved in or affected by the subject matter of the document	
701	Deeds and mortgages	Permanent
702	Real property and plant purchase agreements including pertinent background files.	Permanent
705	Government contracts	5 years after date of termination, except where additional time required by contract terms or applicable government regulations.
706	-- for research	
707	-- for lease of company property	
708	-- for other services or activity	
	-- for purchase of aluminum (original filed at Oakland Sales Operations for 5 years)	
710	<u>Real property, plant and production facility leases</u>	5 years after date of termination.
712	Contracts for research and development by or for the Corporation (except with the government)	5 years after date of termination.
714	<u>License and patent agreements</u>	5 years after date of termination.
716	<u>Technical assistance agreements</u> <i>to 10 yrs</i> <i>PK: REC</i>	10 years after date of termination.
718	Construction and facilities repair contracts (original filed at location)	5 years after date of termination.
720	Options (when a separate document -- not part of another contract)	5 years after date of termination.

Section		Page No.
LEGAL AND PATENT		32
Schedule Number	Record	Retention
721	Mineral options, contracts or agreements covering mineral rights or rights to do developmental engineering or exploration work ** Or after date claim is mined out, abandoned or option record is superseded--whichever occurs last	5 years after date of termination **
723	<u>Office and warehouse leases</u>	5 years after date of termination
725	Agency, broker, distributor, jobber, PIB, and consigned stock contracts and agreements	5 years after date of termination
727	Carrier contracts and voyage or time charters	2 years after date of termination. Originals to be returned to Marine Department when file is due for destruction
730	Union contracts -- Original (filed in Oakland IR Department)	Permanent
731	-- Primary duplicate with pertinent correspondence (in Oakland or Plant IR Department)	10 years
732	All contracts not otherwise specified	5 years after date of termination
732	<i>Supplies - Tools - Machinery</i>	
	All information copy duplicates of contracts, leases, agreements, etc. (and their amendments)	
000	-- At locations directly concerned	Active
000	-- At all other locations	3 months
734	One copy of each issue of American Metal Market	5 years
736	Published copy of legal notices affecting corporation for all other contracts or transactions not involving real property	5 years after date of publication

Section		Page No.
LEGAL AND PATENT		33
Schedule Number	Record	Retention
	Background information on government activity or areas of interest of potential legal or legislative effect on company operations -- e.g., pertinent Congressional hearings, case proceedings transcripts.	
740	-- In files of Oakland Legal Department or Washington D. C. office	10 years
000	-- In main files of department or field location affected	Active
000	-- In all other files	C + 1 yr
741	Records pertinent to a potential or impending litigation or government investigation	Active
742	<u>Closed</u> litigation and claims files records <i>Civil (correspondence)</i>	<u>2 years</u> after litigation closes
743	Kaiser patent applications and technical material supporting the application, data on interference, or infringement actions, invention disclosures, understandings, U. S. and foreign filing applications and dockets (except microfilmed document or exhibits)	20 years
331	Quarterly or periodic Metallurgical/Technical reports from mills (Patent Department copy)	20 years
345	Technical memos or reports of long range potential interest or of value for patent matters	20 years
801	Kaiser Purchase Order with special patent indemnification clause (signed acknowledgment copy)	20 years
	Law Library materials	
745	-- Books	Permanent
000	-- Professional journals and periodicals (e.g., Patent Office Gazette)	Active
000	-- Legislative and legal analysis, and digest services	Active
746	General subject files	Active
747	Legal and patent routine correspondence files (not otherwise covered above) including administrative wires <i>6/21/74</i>	C + 2 yrs
748	Legal chronological files	C + 2 yrs
750	Trademark application, registration, and supporting material (except when microfilmed)	*10 years
	*After ten-year retention this material is reviewed for discard if we no longer wish to use or protect the mark, or for ten-year renewed retention if trademark concerned is still good.	

30003907

Section LEGAL AND PATENT		Page No.: 34
Schedule Number	Record	Retention
751	Microfilm pictures of documents, models, or exhibits pertinent to Kaiser patent or trademark rights	Permanent
752	Royalty payments and supporting papers	C + 6 yrs.
760	Closed litigation and claims files <u>releases</u> <i>Releases</i>	<u>10 years</u> after litigation closes
761	Real property and plant <u>sale</u> agreements	C + 10
762	<u>Garnishments</u>	C + 2
763	Tax exemption contracts	4 years from date of expiration
764	<u>Antitrust and Anti-reciprocity certificates</u>	C + 5
765	<u>Confidential disclosure agreements</u>	5 years after date of expiration
766	Delegations of authority (<i>& Powers of Atty.</i>)	C + 2
<p>CAUTION: NO boxes in the Legal & Patent section are to be destroyed at the end of the retention period without specific approval of the Legal or Patent Department.</p> <p>These dates (5 years, 2 years and 1 year) noted above in the Retention column are when the contract and significant special provisions (e.g., non-disclosure) or rights (e.g., renewal options) have terminated. Those dates will be shown on Legal Department's contract file folders when they are set up. When a folder is pulled for discard it will be checked by the cognizant attorney before destruction can occur. If he must postpone destruction, it should be a one-year deferment and the new destruction date stamped on the file--after which time it will again be reviewed for discard.</p> <p>Active--means information that is pertinent or in effect, has not been superseded by receipt of more up-to-date material, and is actively used.</p>		

30003908

30003909

Section LEGAL AND PATENT		Page No.: 34 A
Schedule Number	Record	Retention
	The following schedules are reiterated in this section for convenience.	
403	Certificates of Necessity	C + 50 yrs.
426	Defunct subsidiary company and dissolved corporation records -- Including general and fixed asset ledgers, financial statements and other records of legal, tax or audit significance.	C + 10 yrs.
450	Corporate Charter and by-laws (all corporations and subsidiaries)	Permanent
451	Stockholder and Board of Directors minutes and agenda (all corporations and subsidiaries)	Permanent
930	Price change or price deviation reports and recommendations	C + 5 yrs.
931	General correspondence regarding price changes, price policy strategy and objectives, and Kaiser competitive status	C + 6 yrs.
768	Conflict of Int. Questionnaire Sensitive Payments	5 yrs
453	SEC Reports	Permanent

Section MARKET RESEARCH & ANALYSIS		Page No. 35
Schedule Number	Record	Retention
940	Books of market research significance	Permanent
941	IBM summary statistical year-end reports of sales and shipments (*)	Permanent
944	Bound or loose leaf summary statistics of long term validity published by government agencies, aluminum industry, or research and consultant organizations	10 years
945	Sales analysis or market research project or study reports (*)	10 years
947	Competitor technical data, statistics and brochures	C + 6 yrs.
949	End-use files (i.e., market research data by product end-use)	C + 6 yrs.
950	IBM annual summary Performance Report and IBM annual summary of Target Survey (*)	C + 5 yrs.
952	IBM summary trade relations report	C + 5 yrs.
000	-- Trade Relations copy -- All other copies	C + 1 yr.
* 1 copy - MR&A Department only		

KACC 5854 (10-72)

Rev. Date: 6/74

KAISER ALUMINUM & CHEMICAL CORPORATION - RECORD SCHEDULE

30003910

30003911

Schedule Number	Record	Retention
954	IBM monthly Performance Reports and Individual Target Survey Questionnaires (*)	C + 2 yrs.
956	Memos responding to Inquiry requests involving modest research effort (i.e., one day)	C + 2 yrs.
000	Quarterly or periodic market development status reports	C + 1 yr.
000	Chronological files, incoming and outgoing correspondence not covered above, routine and administrative memos and reports	C + 1 yr.
000	Project time cards	6 months
000	Temporary memos and administrative wires	6 months
000	Published journals and periodicals containing data of economic and market research significance	Active
	* 1 copy - MR&A Department only	

30003912

Schedule Number	Record	Retention
L 000	Personnel files and records in departments outside of IR containing duplicate copies of IR paperwork affecting employee	1 yr. after date employee terminates
000	Copy of vendors' invoices, TAP's, and TEA's	C + 1 yr.
000	Bank account records, memo copies of checks issued, bank statement and reconciliation	C + 1 yr.
000	Purchase requisitions	C + 1 yr.
000	Work orders for office services, space moves and utilities	6 mos.
000	All telephone records, phone company bills and back up	3 mos.
000	IBM listings of phone call expenditure and call details either on commercial or private leased line	3 mos.
000	All IBM punched cards from which detail listings are made	3 mos.
000	All call slips, card records and call logs, maintained at switchboard or other locations recording details of calls	3 mos.
000	Teletype room copies of incoming and outgoing wires	3 mos.
518	Refractories - International Sales	C + 4 yrs.

PRODUCTION

Page 37

30003913

Schedule Number	Record	Retention
L 249	All production records by cast	C + 2 yrs.
000	Test Report Data	(see Page 46)
250	Production travelers or lot tickets which detail production steps taken on each order, and ingot casting records required to support drawback claims	See note for this item under "Accounting"
251	Production summary reports for plant --Plant controller or Production Department Copy --All other copies	Permanent C + 1 yr.
252	Start Up schedules (Ravenswood)	C + 5 yrs.
260	Production summary and analysis reports by mill department --Plant controller or Production Dept. copy	C + 5 yrs. C + 1 yr.
000	--All other copies	
000	Equipment operating procedure and instruction	*Active
000	Master die records	*Active
264	Machine down-time reports --For particular machines where there is need for a long down-time history on the equipment	C + 4 yrs.
000	--For most machines and production equipment	C + 1 yr.
268	Scrap shipment records	C + 3 yrs.
000	Analysis of scrap receipts	C + 1 yr.
000	Scrap recovery "in process" records	C + 1 yr.
270	Progress reports from production departments	C + 2 yrs.
000	Machine production time records (e.g., hour cards)	C + 1 yr.
000	Labor distribution records	C + 1 yr.
000	Production performance reports	C + 1 yr.
000	Machine loading and scheduling records, "in production" records on metal location, status, on hold transfers, scrap weights, finish weights, salvage, etc.; daily machine operating comparison reports	1-3 mos.
000	Planning Department reports of special availabilities, lead times, promise performance, delinquent status, etc.	3 mos.
	*As long as we have the equipment or die	

30003914

Schedule Number	Record	Retention
150	<p>History file of KACC - containing three (3) copies each of significant company reports, publications, and other printed matter (normally material that was published or released to the public) determined by Public Affairs Department to have historical value. This file will be accumulated by or under the direction of the Public Affairs Department and will include such items as:</p> <ul style="list-style-type: none"> - Advertisements (including TV commercials) - Annual reports to stockholders - Article reprints - "Briefly" - E. C. Publicity Review - Films - K.A. News - News Notes - Press releases - Press summary - Photographs - Quarterly dividend statements and inserts - Refractories Bulletin - Residential Press Summary - Sales promotion material - Speeches - Story of Aluminum - Story of Kaiser Aluminum & Chemical Corp. - Story of Kaiser Bauxite - Story of Kaiser Refractories - TIP (Distributor news letter) <p>* Each category of material in this history file will be reviewed for possible discard when 10 years old and at 10 year intervals thereafter. Periodical material will be accumulated in full year collections before it is sent to the Records Center.</p>	Permanent *
000	Work papers and final copy on press stories	C + 1 yr
000	Press release copies	C + 1 yr
000	Customer or general public inquiry letters	C + 1 yr
000	File of data supporting stories in K.A. News and Alumination	C + 1 yr
000	Correspondence on exchange agreements	C + 1 yr
000	Dividend enclosures and declarations including supporting work papers	C + 1 yr
000	Correspondence (incoming and outgoing)	C + 1 yr

30003915

Schedule Number	Record	Retention
L 801	The acknowledgment copy, signed by the vendor/supplier, of a purchase order for engineering, production, or research equipment on which we obtain specific patent protection through a special indemnification clause. These acknowledgment copies will be forwarded to and retained by the Patent Department.	20 yrs.
718A	Construction contract purchase order and file --Plant (original)	2 yrs. after work completed
000	--Oakland (duplicate)	1 yr. after work completed
718B	Construction contract and file - Oakland	C + 2 yrs.
000	Construction purchase order and file - Oakland	C + 1 yr.
805	Purchase orders (agent's alpha file)	C + 2 yrs.
000	Purchase orders (agent's numerical file)	Active
000	P.A.'s personal copy of select or difficult orders kept for work reference value.	Active
000	Reports on purchasing and related activities, e.g., plant activity, consolidated purchasing and sales, petroleum, etc.	C + 1 yr.
000	Copies of contracts, rental agreements, leases	1 yr. after completion
000	Purchasing publications and news-letters	Active
000	General and technical information on commodities and vendor supplies	Active
000	Correspondence (incoming & outgoing)	C + 1 yr.

RESEARCH & DEVELOPMENT		Page 40
Schedule Number	Record	Retention
320	Reports and memoranda of laboratory research and results (e.g., DMR formal reports)	Permanent
000	-- At central research locations	Active
	-- At other company locations doing related technical work	
321	Laboratory Notebooks	Permanent
322	Technical books and library materials	Permanent
000	Technical publications	Active
323	Development Engineering formal project reports including product specs and design drawings	Permanent
324	Photographs of research and development significance	Permanent
	Mill metallurgical standard practice books and change issuances	
325	-- Issuing office (book and all changes)	Permanent
000	-- Other locations	Active
	Research project files (including data on lab work, tests, literature research, and technical source material but excluding duplications, pencilled notes, draft copies of project report, and all other papers of temporary or purely administrative value)	
326	-- Majority of these projects	20 years
327	-- Selected projects, after 20 year retention, determined to have continuing value	Permanent
	Product codes and specifications	
329	-- Historical file in office of chief metallurgist	Permanent
000	-- Other locations	Active
	Quarterly or periodic metallurgical/technical reports from mills	
331	-- Patent Department copy	20 years
332	-- Mill copy	10 years
333	-- DMR copy	C + 6 yrs
000	-- All other locations doing related technical work	Active
335	Technical product, process, or product application data (unless part of project files)	10 years
337	Competition product or process data	C + 6 yrs
339	Aluminum technical service requests, replies, and reports (except selected items pulled for longer retention at DMR)	C + 2 yrs

RESEARCH & DEVELOPMENT

Page 41

30003917

Schedule Number	Record	Retention
L 340	Refractories industry service reports (except for selected items pulled for longer retention in Oakland)	C + 2 yrs.
000	Professional and Technical Association material --In files of association committee member --Other locations - Also see General and Administrative Management	Active C + 1 yr.
341	Periodic R & D progress reports --DMR quarterly report (DMR copy)	C + 5 yrs.
000	--Other reports and copies	C + 1 yr.
342	Field engineers reports	C + 6 yrs.
000	Project time cards	6 mos.
000	All chronological files, incoming and outgoing correspondence not covered above, miscellaneous brochures, routine and administrative memos and reports, and technical data that is duplicated in other more permanent sources or not of long term value to research and development functions	C + 1 yr.
000	"Temporary" memos and administrative wires	6 mos.

SALES

Page 42

Schedule Number	Record	Retention
901	Master historical file of Kaiser Aluminum published price information (Oakland).	Permanent
	Sales Order Folder:	
904	-- Aluminum International: 1 copy each of <ul style="list-style-type: none"> - customer purchase order - sales order - invoice - bill of lading - insurance certificate - consular invoice - export declaration <p>* All other items in the folder and all duplicates of documents listed are "C plus 1 yr". Folder must be stripped of front cover, Acco fasteners, and all C plus 1 yr. material before sending to Record Center.</p>	C + 6 yrs*
905	-- Refractories Domestic: 1 copy each of <ul style="list-style-type: none"> - customer purchase order - sales order - invoice 	C + 2 yrs.*
906	-- Refractories Export <p>* Folder must be stripped of front cover, Acco fasteners, and all C plus 1 yr. material before sending to Records Center.</p>	C + 4 yrs*
907	-- Aluminum Domestic: 1 copy each of <ul style="list-style-type: none"> - customer purchase order - sales order - invoice <p>** Orders involving claims or Form 9's must be retained for 6 months after end of the calendar year in which the matter is settled.</p>	C + 1 yr.**
910	Customer pre-sale inquiries.	C + 2 yrs.
912	Customer correspondence file (at location giving sales and/or order entry service to customer).	C + 2 yrs.
000	Customer correspondence file (other than at customer service location, e. g., Oakland Product Administration offices).	C + 1 yr.
914	Quotes -- Refractories (Export).	C + 4 yrs.

SALES

Page 43

30003919

Schedule Number	Record	Retention
000	Monthly reports, e. g., sales performance, expense budget comparison, shipping reports, progress reports, consigned stock reports, etc.	C + 1 yr.
915	Refractories Export Customer Files	C + 4 yrs.
000	Quotes -- on government supply orders other than sealed bids for bare and covered aluminum conductor where KACC was not the successful bidder.	3 months
916	Quotes -- sealed bids after 9 November, 1964, on bare and covered aluminum conductor to any governmental agency where KACC was not the successful bidder.	5 yrs.
000	Completed claims (Form 17's and Form 9's) and sales order files affected.	C + 2 yrs.

SALES

Page 44

Schedule Number	Record	Retention
000	Tooling and die price files (at plant) *As long as we have tooling/die contract with customer.	Active*
000	Intra-company correspondence (whether filed chronologically, by originator, or by subject)	6 months
000	Sales Managers' and Product Managers' correspondence and private files	6 months
000	Copies of expense accounts	6 months
000	Administrative wires (incoming and outgoing)	3 months
000	Salesmen's call reports	3 months
000	Personal records, e.g., spiral notebooks, phone conversation memorandum notes, steno notebooks, etc.	3 months
000	Travel expense justification memos	3 months
000	Published competitor product and price information	Active
000	Kaiser Aluminum price manual pages	Active
000	Product information memos, bulletins, manuals, technical material, etc., issued under controlled issuance procedure	Discard as instructed by Sales Operations
000	Technical alloy information and technical reports, e.g., from research and development	Active
708	Government contract orders of aluminum (entered after July 1, 1960)	5 years
000	Engineering data on customer facilities for technical service and sales service purposes (e.g., Refractories customers)	Active
000	Temporary memos	3 months
920	Sales Order folders - scrap sales	C + 3 yrs
723	Office and warehouse leases	*1 yr after date of termination
725	Agency, broker, distributor, jobber, PIB, and consigned stock contracts agreements	*1 yr after date of termination

00003920

SALES - PRICING

Page 45

30003921

Schedule Number	Record	Retention
L 930	Price change or price deviation reports and recommendations *Applies to copies in Legal Department and in the files of the executive in charge of corporate pricing	*C + 3 yrs.
931	General correspondence regarding price changes, price policy strategy and objectives, and Kaiser competitive status	C + 3 yrs.
932	Homesiding guarantees	C + 20 yrs.
000	Price deviation forms and material related and subsidiary to Item 930 above	3 to 6 mos.

20003922

TECHNICAL			Page 46
Schedule Number	Record	Retention	
325	Mill metallurgical standard practice books and change issuances	Permanent	
000	-- Issuing office	Active	
	-- Other locations		
	Quarterly or periodic metallurgical technical reports		
331	-- Copy to Patent Department	20 years	
332	-- Mill copy	10 years	
333	-- DMR copy	C + 6 yrs	
000	-- All other locations	Active	
	Technical reports and memos of long range technical interest to company or potential value in patent considerations		
345	-- Copy to Patent Department	20 years	
346	-- Mill copy	10 years	
350	Chemical analysis records (plants)	C + 3 yrs	
352	Customer quality control files (plants)	C + 3 yrs	
354	Quality complaints and complaint correspondence (plants)	C + 3 yrs	
356	Physical test records (at plant location only) for 2000 and 7000 series alloys	6 years	
000	Heat treat records (plants)	C + 1 yr	
000	Physical test records (plants) except for 2000 and 7000 series alloys	C + 1 yr	
000	Ultra-sonic test records (plants)	C + 1 yr	
000	Test reports to customers (plants)	C + 1 yr	

30003923

Schedule Number	Record	Retention
870	Rate negotiation correspondence	10 years
871	Portions of selected cancelled tariffs (of historical rate-background value) dealing with Kaiser corporate products, after physical separation from remainder of cancelled tariff which is to be discarded	10 years
873	Export declarations and notice of export on articles with benefit of drawback	C + 6 yrs
875	Memo copy of export B/L, insurance certificate and consular invoice. (Filed in International Division order folder - also see <u>Sales</u> section of Records Schedule)	C + 6 yrs
000	Published tariffs	Active
877	Cancelled tariffs (except selected tariffs - see 871 above)	3 years
879	Memo copies of B/L on outbound shipments (except export shipments)	C + 2 yrs
880	Original copies of B/L on inbound shipments	C + 2 yrs
881	Receipted freight bills (plants)	C + 2 yrs
882	Demurrage records	C + 2 yrs
727	Carrier contracts and voyage or time charters *Date of termination to be shown on folder label - also, see <u>Legal & Patent</u> section of Records Schedule)	1 yr after termination*
000	Claim payment records	C + 1 yr
000	Switching requests or car order records	C + 1 yr
000	Package tickets	C + 1 yr
000	Shipping notices	C + 1 yr
000	Load and tally sheets and packing slips	C + 1 yr
000	Carrier, commodity and shipping cost information	Active
000	Copies of sales order	C + 1 yr
000	Reports on traffic management activity, tonnages shipped, etc.	C + 1 yr
000	General correspondence (incoming and outgoing)	C + 1 yr
000	Chronological files	C + 1 yr

30003924

Schedule Number	Record	Retention
890	Records of ship damage and claims	5 years or 1 year beyond settlement date
892	Jamaican backhaul	5 years
894	Statistical Data	2 years
895	Records & data on non-bauxite shipments	C + 1 yr
896	Voyage files	2 years
727	Carrier contracts and voyage or time charter	1 year beyond expiration of contract
000	Freight Invoices including extras	1 year
000	Deadweight displacement calculations	1 year
000	ALCOA data	1 year
000	General correspondence	C + 1 yr