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April 8, 1985

ATTORNEY GENERAL OPINION NO. 85- 33

Kenneth Kern Executive Director State Conservation District 109 SW 9th Street, Room 300 Topeka, Kansas 66612

Re: Agriculture -- Conservation Districts -- Employees; Authority To Pay Expenses

Synopsis: Kansas conservation districts are not authorized under the provisions of K.S.A. 2-1901 <u>et seq</u>. to pay district employees for mileage, lodging or meal expenses incurred while performing duties away from the office. However, pursuant to K.S.A. 2-1907, a supervisor of a district may be reimbursed for such expenses. Cited herein: K.S.A. 2-1901, 2-1904, 2-1907, 2-1907b, 2-1907c, 75-3201.

Dear Mr. Kern:

You ask whether Kansas Conservation Districts, organized and operating under the provisions of K.S.A. 2-1901 <u>et seq.</u>, have authority to pay district employees' expenses incurred while performing duties away from the office. The expenses in question include mileage for the use of personal vehicles, lodging and meals.

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State Conservation District Supervisors are given authority to hire necessary employees by K.S.A. 2-1907, which reads in pertinent part:

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> ". . . A supervisor shall receive no compensation for services, but may be entitled to expenses, including traveling expenses, necessarily incurred in the discharge of duties. The supervisors may employ a secretary, technical experts, and such other officers, agents, and employees, permanent and temporary as they may require, and shall determine their qualifications, duties and compensation." (Emphasis added.)

The question presented is whether "compensation" in the context of the last sentence above was intended to include travel expenses of employees such as fuel, meals and lodging. In examining an act of the legislature in order to ascertain legislative intent, we are required to consider and construe together all parts thereof in pari materia. State v. Dailey, 209 Kan. 707 (1972). Further a statute must be construed so that it is internally harmonious. <u>Board of Park Com'rs of City</u> of Wichita v. State ex rel. Arnold, 212 Kan. 716, 718 (1973).

In view of the above authority we turn our examination to the funding provisions of the conservation district statutes County funds are provided at K.S.A. 2-1907b, which reads in pertinent part:

> "Funds appropriated or allocated under the provisions of this section and K.S.A. 2-1907c shall be used solely to carry out the activities and functions of the district including cost of travel and expenses of supervisors incurred within the state and in no event shall be used for prizes, or incentives for achievements or attendance at meetings, or for travel or expenses for anyone other than supervisors." (Emphasis added.)

At K.S.A. 2-1907c, the state provides for a matching of those funds which are given to conservation districts by the counties. These two sections constitute the districts' main sources of funding. The last sentence of K.S.A. 2-1907b (emphasized above) clearly precludes the payment of such funds to employees for "travel or expenses" when attending functions away from the district. We therefore conclude that the term "compensation" in K.S.A. 2-1907 was not intended to include travel or expenses.

Further, members of the state conservation commission have their "compensation, subsistence allowances, mileage and other

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expenses" paid for at K.S.A. 2-1904 subsection (c). However, 2-1907 itself draws a distinction in the case of conservation district supervisors, who are to "receive no compensation for services, but may be entitled to expenses including traveling expenses, necessarily incurred in the discharge of duties." The separate treatment given "compensation" in relation to "expenses" suggests that it was not contemplated that employees would incur such expenses not expressly provided in K.S.A. 2-1907. We also note that this distinction exists as well in the Kansas statutes regarding reimbursement of expenses of "state" employees (see K.S.A. 75- 3201 et seq. and the accompanying administrative regulations).

For the above reasons, it is our opinion that Kansas Conservation Districts are not authorized under the provisions of K.S.A. 2-1901 et seq., to pay district employees other than the supervisor for mileage, lodging or meal expenses incurred while performing duties away from the office.

Very truly yours,

ROBERT T. STEPHAN ATTORNEY GENERAL OF KANSAS

Matthew W. Boddington Assistant Attorney General

RTS:JSS:MWB:KFC:crw