Adjutant General's Department
Kansas National Guard
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Fiscal

FISCAL RESPONSIBILITIES OF STATE FUNDS

By Order of the Adjutant General

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The Adjutant General

Official:

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History. This issue revises the policies and procedures previously contained in KS SOP 37-49, 01 September 2005

Summary. This SOP establishes policy of the Adjutant General's Department of Kansas for the Military Division, Kansas Division of Emergency Management, and any other section or employee associated to the Department.

Distribution. A

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Chapter 1
General

1-1. Purpose. The purpose of this Standard Operating Procedure Manual is to prescribe basic rules applicable to the expenditure of state funds by the Adjutant General's Department.

1-2. Application. This SOP applies to all Kansas National Guard members and employees, and employees of the Adjutant General's Department.

1-3. References.

a. Department of Administration, Office of General Services Policy and Procedure Manual.

b. Kansas Statutes Annotated (K.S.A.)

c. Department of Administration, Office of General Services, Employee Travel Expense Reimbursement Handbook

d. Kansas Administrative Regulations (K.A.R.)

e. Joint Forces Headquarters Kansas, Military Assistance to Civil Authorities, Standard Operating Procedure (JFHQ KS MACA SOP)

1-4. Definitions.

a. State Funds. Any funds that pass through the state budget and accounting system regardless of the origin of the funds are considered state funds.

b. Official State Business. The pursuit of a goal, obligation, function, or duty imposed upon a state agency or performed on behalf of a state agency.

c. State Comptroller. An individual appointed by the Adjutant General to represent the agency in all matters concerning state funds and to establish agency fiscal policies and procedures for the receipting, expending and accounting of state funds.

d. Kansas Division of Emergency Management Deputy Director. An individual appointed by the Adjutant General to direct the activities of the Kansas Division of Emergency Management.

e. Procurement Officer. An individual appointed by the Adjutant General under the supervision of the State Comptroller to plan and implement procedures in the acquisition of goods and services for the agency.

f. Travel Officer. An individual supervised by the State Comptroller to manage all state travel requests and approve travel reimbursements based on State and agency rules and regulations.

g. Program Manager or Resource Officer. An individual appointed to manage the funds of a particular program, grant or Federal/State Agreement.

h. Requester. An individual making a request to obtain goods or services for the agency.

i. Local Purchase. Purchase of goods or services from vendors chosen by the agency; actual purchase is usually completed by the requester.

j. Kansas Division of Emergency Management (KDEM) Fiscal Office. The office within the State Comptroller's Office responsible for accounting for KDEM's state funds.

k. Office of Procurement and Contracts. The Division within the Department of Administration for the State of Kansas charged with administering the procurement laws as set forth in the Kansas Statues Annotated.

l. Office of General Services. The Division within the Department of Administration for the State of Kansas charged with the management of the centralized accounting system and fiscal policies and procedures for the State of Kansas.

m. Federal/State Agreements. Cooperative Funding Agreements between the National Guard Bureau and the Adjutant General's Department, and any other agreements between the federal government and the state of Kansas/Adjutant General's Department.

n. Grants. Grant Agreements entered into between the Adjutant General's Department and Federal and/or other granting entities.

1-5. Responsibilities.

a. State Comptroller.

(1) Responsible under Kansas Statutes Annotated (K.S.A.) 75-3026 to keep an account of state appropriations, showing when, to whom and for what purpose any portion of said funds have been expended and to ensure expenditures and obligations are within fund appropriations or limitations.

(2) Ensure state funds are expended in compliance with all applicable rules and regulations of the State of Kansas.

(3) Ensure federal funds received by the agency through Federal/State Agreements or Grants are managed in compliance with all terms, conditions and standards of the agreement or grant.

(4) Establishes and maintains a system for obtaining goods and services required by the Adjutant General's Department, which complies with K.S.A. 75-3738 thru 75-3744 and policies of the Office of Procurement and Contracts.

b. Kansas Division of Emergency Management Deputy Director .

(1) Ensure funds received through Grants and agreements for KDEM are managed in compliance with all terms, conditions and standards of the grant or agreement.

(2) Ensure state funds are expended in compliance with all applicable rules and regulations of the State of Kansas.

(3) Ensure KDEM funds are expended in compliance with this Standard Operating Procedure.

c. Procurement Officer

(1) Ensure state funds are expended to comply with K.S.A. 75-3738 thru 75-3744 and policies of the State of Kansas Office of Procurement and Contracts.

(2) Ensure state funds are expended in compliance with this Standard Operating Procedure.

d. Travel Officer

(1) Ensure state funds are expended to comply with comply with K.S.A. 75-3738 thru 75-3744 and policies of the State of Kansas Travel Expense Reimbursement Handbook.

(2) Ensure state funds are expended in compliance with this Standard Operating Procedure.

e. KDEM Fiscal Office

(1) Manage and account for all expenditures of state funds for the Kansas Division of Emergency Management.

(2) Ensure KDEM funds are expended in compliance with this Standard Operating Procedure.

f. Program Manager or Resource Officer

(1) Ensure requested purchase is in compliance with all terms, conditions and standards of the Federal/State Agreement or Grant.

(2) Ensure expenditures and obligations are within the Grant or Federal/State Agreement expenditure limitation.

(3) Ensure state funds are expended in compliance with this Standard Operating Procedure.

g. Requester

(1) Complete request for purchase forms with all required information.

(2) Requester's signature certifies bids listed are true and accurate.

(3) Ensure request for purchase is approved through the required approval sequence previous to initiating any purchase.

(4) Certify invoice is accurate and all goods or services have been received and are satisfactory.

(5) Submit certification and invoice for payment in a timely manner to ensure late charges are not assessed.

Chapter 2
Expenditure Authority

2-1 Agency Expenditure Authority. The Office of Procurement and Contracts delegates the authority to make local purchases of five thousand dollars ($5,000) or less to the Adjutant General's Department. This is known as the agency's "Delegated Purchase Authority". Expenditures over the Delegated Purchase Authority limit must be coordinated through and approved by the Office of Procurement and Contracts. Only the State Comptroller's Office is authorized to contact the Office of Procurement and Contracts for this approval authority. Competition (at least three bids) is required on all items costing above $2,000 up to $5,000. Proof of competition must be submitted with the request to purchase. Competition (three bids) is not required for purchases of less than $2,000; however, we urge everyone to obtain price competition whenever feasible, practical, and cost effective. The State Comptroller reserves the right to inquire if competition was solicited and/or require competitive bidding. In making purchases under the Delegated Purchase Authority ($5,000), these guidelines should be followed:

a. Seek competition in bidding whenever possible and cost effective.

b. Do not split purchases or invoices to avoid established purchasing limitations.

c. Do not fix specifications in a manner to effectively exclude any responsible bidder offering comparable supplies, materials, equipment or services.

d. Purchase from the lowest responsible bidder conforming to specification, terms of delivery and other conditions imposed in the request for bids.

e. Maintain records of all transactions for five (5) years.

f. Provide for public access to transaction records at all reasonable times.

g. Conform to all applicable statutory purchasing provisions.

2-2. Agency Expenditures. Before any expenditure of state funds is initiated or implied, a properly authorized funding document; Adjutant General's Office (AGO) Form 503 or Travel Authorization Form must be fully executed following the approval sequence as stated in Paragraph 2-3 or as further required per subsequent paragraphs. Proper use of these forms is detailed in Chapter 3, Purchasing and Contracting for Goods and Services.

2-3. Expenditure Approval Sequence. Expenditure requests must be processed through the established approval sequence as directed below.

a. Expenditure requests are signed by the requester.

b. The requester must direct the expenditure request to the Program Manager or Resource Officer for their signatory approval.

c. The request is then directed to the accountants within the State Comptroller's Office or the KDEM Fiscal Office where a purchase order number is assigned.

(1) Military Division: submit to the State Comptroller's Office.

(2) Kansas Division of Emergency Management: submit to the KDEM Fiscal Office.

(3) Other sections or employees associated to the Adjutant General's Department: submit to their respective fiscal office, either the State Comptroller's Office or KDEM Fiscal Office.

d. The Adjutant General and the State Comptroller, or their designee, must sign the request to signify the final approval. Some expenditure categories require specific signatory authority; please see specific sections for additional guidance.

e. Any purchase of goods or services that is related to Information Technology, must be approved by the DOIM or designee through the submission and approval of a 25-201 JFHQ – KS Information Technology Requirement Request form, which can be found on SharePoint under J6 Communications under IT Purchase/Support/Application Requests or at http://ngksc2-web/25-201/request_choice.asp. This form should be attached to the purchase request.

2-4. Approved Program Managers or Resource Officers. Designated individual(s) varies based on the Program, Grant or Federal/State Agreement.

a. Air National Guard Operations & Maintenance Federal/State Agreement: All requests to expend funds must be approved by the Base Civil Engineer and/or the Resource Management Officer or designee.

b. Air National Guard Federal/State Agreements: All requests to expend funds must be approved by the Federal Program Manager or designee.

c. Army National Guard Operations & Maintenance Federal/State Agreement: All requests to expend funds must be approved by the Construction Facility Management Officer and/or the Resource Management Officer or designee.

d. Army National Guard Federal/State Agreements: All requests to expend funds must be approved by the Federal Program Manager or designee.

e. Armories: All requests to expend funds must be approved by the State Facility Maintenance Office and the Construction Facility Management Officer or designee.

f. Civil Air Patrol: All requests to expend funds must be approved by the Wing Commander or designee.

g. Kansas Division of Emergency Management (KDEM): All requests to expend funds must be approved by the applicable Program Manager and the KDEM Deputy Director or designee.

h. Others: All requests to expend funds must be approved by the Resource Management Officer or designee.

2-5. Allowed Expenditures. Allowable expenditures vary between Programs, Grants and Federal/State Agreements. Questions as to the validity of expenditure should be directed first to the Program Manager or Resource Officer and then to the State Comptroller's Office or the KDEM Fiscal Office.

2-6. Tax Exemption Status. Vendors, firms and contractors must be notified at the time of purchase that the Adjutant General's Department is exempt from sales tax under provisions of K.S.A. 79-3606(b). This statute provides a sales tax exemption for direct purchases made by the State of Kansas or its agencies. This statute also encompasses purchases made on behalf of the Kansas National Guard from approved State Unit Funds. Under this statute, only direct purchases are exempt from sales tax.

a. If the state contracts with a vendor to build, repair or maintain facilities, the contractor must pay sales tax on all the materials used and will pass this cost on to the agency in their initial bid. Materials purchased through a contractor are not considered to be direct purchase; only a contractor's labor services may be purchased exempt under this statute.

b. If an employee of the State makes a direct purchase on behalf of the state, the sales tax is not exempt and the vendor must charge and collect the sales tax. If the expenditure is approved for reimbursement, the original purchase cost and the sales tax can be reimbursed.

c. The State of Kansas, Adjutant General's Department has an exemption certificate that is to be submitted to the vendor at the time of purchase. This certificate has an exemption certificate number exclusively for our agency. The Tax-Exempt Entity Exemption Certificate is included as Appendix A. Copies of the exemption certificate should be made and one provided to each vendor with the vendor's name inserted in the appropriate space upon initiation of a purchase.

Chapter 3
Purchasing and Contracting For Goods and Services

3-1. Local Purchase Requests of $2,000 and Under. An Adjutant General's Office (AGO) Form 503, with Local Purchase indicated, must be fully completed for local purchase requests of $2,000 or less. The AGO Form 503 is included as Appendix B. State purchasing and bidding procedures as stated in Paragraph 2-1 must be followed. Although competition is not required for purchases of less than $2,000, we urge competition whenever feasible, practical, and cost effective. After expenditure approval is obtained through the proper approval sequence as stated in Paragraph 2-3, the goods or services may be obtained from the approved local vendor by the requester or designee.

3-2. Local Purchase Request over $2,000 up to $5,000. AGO Form 503, with Bid Purchase indicated, must be fully completed for local purchase requests over $2,000 up to $5,000. State purchasing and bidding procedures as stated in Paragraph 2-1 must be followed. Quotations must be obtained from at least three vendors and proof of these quotations submitted with the AGO Form 503 through the proper approval sequence as stated in Paragraph 2-3.

a. Exception: Only the State Comptroller and/or the Adjutant General have final approval authority for purchase order requests in this category.

After final expenditure approval is obtained, the goods or services may be obtained from the approved local vendor by the requester or designee.

NOTE: Some purchases may have unusual circumstances. If this is true for a requested purchase, see Paragraph 3-6, Professional Services Purchases; Paragraph 3-7, Sole Source Purchases; or 3-8, Emergency Purchases, to determine a purchasing category and corresponding requirements.

3-3. Purchase Requests for Goods or Services on State Open-End Contracts. Delegated purchase authority does not apply to items available from contracts established by the State of Kansas, Office of Procurement and Contracts. The Office of Procurement and Contracts solicits contracts for items commonly used by state agencies; these are referred to as State Open-End Contracts. In addition, some goods or services, which are available from other State Agencies, must be obtained from those agencies; these are referred to as State-Use Products & Services List. Purchase of products or services offered on the State Open-End Contracts and the State-Use Products & Services List is mandatory. The Procurement Officer maintains a file of State Open-End Contracts and State-Use Products & Services List. The contracts and lists are available upon request. The State Comptroller's Office staff is available to assist in determining if a requested item is included in one of the contracts or lists. An AGO Form 503, with Contract/Bid Purchase indicated, must be completed if requesting an item that is on a State Open-End Contract or on the State-Use Products & Services List. The AGO Form 503 is included as Appendix B. The completed AGO Form 503 must be routed through the proper approval sequence as stated in Paragraph 2-3. The accountants in the State Comptroller's Office and the KDEM Fiscal Office will forward the request to the Procurement Officer for processing. The Procurement Officer will approve the order for all contract goods or services requested on AGO Form 503 and the form will then be copied to the requester. The requestor or designee may then order the requested items from the approved contract vendor. After the items are received, it is imperative that the order received is correct and the correct number and type of items received are in acceptable condition. Any discrepancies should be discussed with the vender to either get the correct items or adjust the invoice. Once the order is received and verified, an AGO Form 504 must be filled out by the requestor, signed and returned to the

accountant in the State Comptroller's Office or KDEM Fiscal Office. The AGO Form 504 is included in Appendix G..

Exception: All Staples orders will be ordered by the Accountants and all other orders will be ordered by the requestor.

3-4. Purchase Requests for Goods or Services over the $5,000 Delegated Purchase Authority. If the total of the goods or services requested exceeds the agency's Delegated Purchase Authority of $5,000, the request for this purchase must be sent to the Office of Procurement and Contracts to complete the bidding process. An AGO Form 503, with Contract/Bid Purchase indicated, must be completed and submitted through the proper approval sequence as stated in Paragraph 2-3; exception: only the State Comptroller and/or the Adjutant General or their designees have final approval authority for purchase requests under this category. The accountants in the State Comptroller's Office and the KDEM Fiscal Office will forward the request to the Procurement Officer for processing. Specifications or a Scope of Work (SOW), which include a detailed description of all pertinent information for construction and/or equipment and/or required services, must accompany the AGO Form 503. Model number and brands may be used as a reference point in preparing the specifications. A possible bidder list may also be included with the bid package and is helpful to inform known suppliers of goods or services that you would like them to bid on your requested purchase. The Office of Procurement and Contracts request that each agency have one contact person specified to transact business with their office. Any questions or requests for information should be coordinated through the Procurement Officer or the State Comptroller.

3-5. Leases. If leasing of property is required, please contact the Procurement Officer in the State Comptroller's Office for further instructions. Because this is an action that gets little activity and the lease negotiations and approval process may differ with each action, the process to obtain a lease is not described in this SOP. Although the process is not described herewith, the requester is responsible to ensure an AGO Form 503 indicating Contract/Bid Purchase has been completed and submitted through the proper approval sequence as stated in Paragraph 2-3 prior to finalizing the lease.

3-6. Professional Services Purchases. This agency has the authority to contract for Professional Services when the contract for these services is not anticipated to exceed $25,000 in any state fiscal year. Approved Professional Services are defined as Certified Public Accountants, Attorneys, and Consultants. Consultant means an individual or firm providing contractual services in the form of professional or technical advice or opinions. Professional services do not include the services of persons who assist in the preparation of expert testimony for litigation or who act as expert witnesses in litigation. All requests for acquisition of Professional Services must be forwarded thru the Procurement Officer and the State Comptroller for approval. All contracts for Professional Services must meet the requirements of Office of Procurement and Contracts Information Circular Number 605. All requests for Professional Services will be subject to the following requirements:

a. Submit an AGO Form 503, with Contract/Bid Purchase indicated, through the proper approval sequence as stated in Paragraph 2-3, requesting the Professional Services Contract. Insure no obligations for services are implied prior to meeting all requirements and receiving authorized approval.

b. Secure competitive negotiations from at least two individuals or firms. Competitive negotiations are defined as a method for contracting for services, whereby proposals are solicited (by phone or in writing) from at least two qualified professionals, following submission of which changes in proposals and prices are allowed, and the offer deemed to be most

advantageous in terms of criteria as designated in the proposal is accepted. This requirement also applies to Interagency Professional Services.

c. A request for a professional services contract from a Sole Source must be accompanied by a complete statement documenting why it is in the best interest of the State to use sole source. After review of the request is completed, the State Comptroller must submit the request to the Adjutant General for final approval.

d. Provide a clear performance-based scope of work including performance expectations, performance timelines, consequences of non-performance, quality assurance and inspection, any warranty, etc. These items should be attached to the Professional Services Contract form. The Professional Services Contract form is attached as Appendix C.

e. Provide the name of the individual responsible for administering the Professional Services contract. This individual will receive an appointing letter naming them as the Project Manager. This individual will be responsible to insure all services or products are received and conform to the contract before the State Comptroller authorizes any payment. The Project Manager Assignment Form is attached as Appendix D.

f. Requests for a Professional Services contract that requests information technology related services must receive prior approval from the Director of Information Management (DOIM) to insure conformity to agency policy and to insure the agency has the means to support the desired product.

g. All Professional Services contract requests must be reviewed and approved through the proper approval sequence as stated in Paragraph 2-3 prior to submission to the State Comptroller. The State Comptroller will secure a legal review upon receipt of the request prior to issuing approval of the contract.

h. If a change order is requested, a letter of justification stating what has changed and how it affects the original contract must accompany the request prior to modification of the contract. The change order must be within the scope of work of the original contract.

i. Failure to follow the requirements above will result in an unauthorized commitment of state funds. This agency may disallow the obligation for payment and assess personal liability on the employee. A letter of explanation must be submitted to the State Comptroller. A determination on payment will be made after the State Comptroller and the Legal Advisor have reviewed the circumstances surrounding the failure to comply.

3-7. Sole Source Purchases. All acquisitions of $5,000 or more requesting the use of a sole source vendor must be submitted on a completed AGO Form 503, with Contract/Bid Purchase indicated, and submitted through the proper approval sequence as stated in Paragraph 2-3; exception: only the State Comptroller and/or the Adjutant General or their designees have final approval authority for purchase requests under this category. The accountants in the State Comptroller's Office and the KDEM Fiscal Office will forward the request to the Procurement Officer for processing. Any request restricting procurement to one potential bidder shall be accompanied by a written explanation as to why the goods or services can be provided by only one source. In cases of reasonable doubt, competition should be solicited. The request will then be forwarded to the Office of Procurement and Contracts for approval. The Office of Procurement and Contracts has final determination if a Sole Source purchase will be approved. The provisions of the procedure apply to all sole source procurement unless emergency conditions exist as defined in Paragraph 3-8. Acquisitions over $2,000 but under the $5,000 limit must be forwarded on an AGO Form 503 through the State Comptroller for approval.

a. Sole source procurement is not permissible unless a requirement is available from only a single supplier. A requirement for a particular proprietary item does not justify sole source procurement if there is more than one potential bidder or offer for that item. The following are examples of circumstances that could necessitate sole source procurement.

(1) Where the compatibility of equipment, accessories or replacement parts is the paramount consideration.

(2) Where chemicals and other material or equipment for use in laboratories and shop, like experimental studies by state agencies are best purchased without competition or where law or ordinance fixes rates.

(3) For contractual services when no competition exits.

(4) For purchase of materials which hold a copyright.

(5) Where public utility services are to be procured.

(6) When specifically authorized by statute.

b. The Procurement Officer shall conduct negotiations, as appropriate, as to price and delivery.

c. To comply with Kansas law, a record of sole source procurement shall be maintained that specifies:

(1) Each contractor's name.

(2) The amount and type of contract.

(3) A listing of the supplies, services or construction procured under each contract.

(4) Justification for a sole source contract.

3-8. Emergency Purchases. Purchases that are necessary for preservation of life or property, or to avoid serious disruption of agency operations, may be approved on an emergency basis. A lack of planning does not constitute an emergency. Assistance may be obtained from the State Comptroller or the Procurement Officer in determining whether an emergency exists and Emergency Purchase should be indicated on the AGO Form 503. Any emergency situation in which the estimated costs exceed the $5,000 limitation must have prior approval from the Office of Procurement and Contracts if during regular business hours. Approval can be obtained through the State Comptroller.

a. Air Guard Facility: Responsibility for determining the existence of an emergency rests with the Base Engineer and/or Resource Management Officer. An AGO Form 503 must be completed and forwarded to the State Comptroller's Office as soon as possible.

b. Army Guard Facility: Responsibility for determining the existence of an emergency rests with the Construction Facility Management Officer and/or the Resource Management Officer. An AGO Form 503 must be completed and forwarded to the State Comptroller's Office as soon as possible.

c. Armories: Responsibility for determining the existence of an emergency rests with the State Facility Maintenance Office and/or the Construction Facility Management Officer. An AGO Form 503 must be completed and forwarded to the State Comptroller's Office as soon as possible.

d. Others: Responsibility for determining the existence of an emergency rests with the Program Manager or Resource Management Officer. An AGO Form 503 must be completed and forwarded to the State Comptroller's Office as soon as possible.

e. If an emergency situation occurs at night or on a weekend, authority to determine whether an emergency exists is delegated to the Station Commander, designee or the senior administrator. An AGO Form 503 must be completed and submitted through the proper approval sequence as stated in Paragraph 2-3 and forwarded to the State Comptroller's Office as soon as possible.

In the case of a catastrophic event (i.e. tornado, ice storm, or flood) where prior approval would prohibit the agency's mission from being accomplished, then prior approval would not be required. However, the Adjutant General and State Comptroller must be notified as soon as possible of purchases being made. An AGO Form 503 will still need to be completed for all

purchases and all documentation/receipts must be kept and attached to the AGO Form 503. Also, during catastrophic events there are Emergency Procurement Cards that are located at the SEOC in Topeka, Forbes Field, and at McConnell AFB that can be used. A log of purchases made and receipts must be kept so that payments can be processed and reconciled at a later time. If there are questions as to what purchases can be made on the Emergency Cards, contact the State Comptroller's Office. The logs and receipts should be forwarded to the State Comptroller's Office as soon as possible. Purchases must still be made with fiscal responsibility even during catastrophic events.

3-9. Recurring Purchases. Goods or services that will be obtained at intervals throughout the year or are obtained year after year are considered recurring purchases. Specific approval is required at the beginning of each fiscal year. Applicable fiscal year is based on source of funding, state or federal. An AGO Form 503 should be submitted in accordance with Paragraph 3-1, Paragraph 3-2, or Paragraph 3-4. The following are some examples of expenses in this category:

Trash Disposal, if charged separate from utility billing
Pest Control
Maintenance Agreements

3-10. Utility Purchases. Submission of requests for each utility account must be submitted on an AGO 503 Form. A request for annual service should be submitted through the Construction Facility Management Officer for armories and Army National Guard facilities. Air National Guard annual requests should be routed through the Base Civil Engineer. KDEM annual requests should be routed through the KDEM Deputy Director. These utility services include:

Electricity
Natural Gas
Sewage
Trash Disposal (if included in utility billing)
Water

3-11. Travel Expenditures. State Employees are authorized travel for Official State Business. The state will reimburse employees, within prescribed limitations, for all necessary and actual travel expenses incurred during travel on official state business. The Employee Travel Expense Reimbursement Handbook specifies what expenses are covered and the prescribed limitations on those expenditures. This handbook should be referred to whenever travel is contemplated, approved, and subsequently claimed. The handbook is available on the Internet through the Office of General Services website: http://www.da.ks.gov/ar/employee/travel/default.htm.

a. In-State and Approved Border Cities Travel. No less than one week before travel is initiated within the state or to an approved border city, a Travel Authorization Form with In-State/Border City indicated must be submitted through the proper approval sequence as stated in Paragraph 2-3. The traveler is responsible for ensuring the form is forwarded to and signed by the Program Manager or Resource Officer, and then submitted to the respective fiscal office where an Authorization ID is assigned to the request. If the supervisor and Program Manager are the same, then he or she should sign both lines. All in-state and/or border city travel requests require the signature of the State Comptroller before travel occurs. After the travel is

completed, the request for reimbursement should be submitted on an Expense Report Form to the State Comptroller's Office or the KDEM Fiscal Office. (See Paragraph 4-4). The Travel Authorization Form and Expense Report Form are not included in this SOP as the rates must be updated yearly. Please contact the State Comptroller's Office or KDEM Fiscal Office to obtain these forms. Incomplete or incorrect forms (including required signatures) will be returned to the traveler without being processed.

Exception – When an emergency/disaster occurs and the Adjutant General or designee deems a response is required; employees deployed to assist are exempt for approximately 30 days following the start of the event from submitting Travel Authorizations. However, if an employee has sufficient notice of travel to an emergency/disaster location, then a Travel Authorization should be submitted. For Emergency Management Assistance Compact (EMAC) agreements, Travel Authorizations should be submitted if sufficient notice is provided. If sufficient notice is not given, then the KDEM Fiscal Office should be informed of all travel information so proper records can be documented and tracked.

b. Out-of-State Travel. No less than four weeks before travel is initiated out-of-state, a Travel Authorization Form with one of the out-of-state locations indicated, must be submitted for approval through the proper approval sequence as stated in Paragraph 2-3. This allows the form to be fully processed, approved, and returned to the traveler so that all services can be booked at least two weeks before travel occurs. All out-of-state travel requests require the signature of the State Comptroller and the Adjutant General or their designees before travel occurs. If a rental car at the destination is requested, a justification letter must be attached to the request form. Destination rental cars are as a rule not authorized. The completed form must be signed by the traveler and by their supervisor. The traveler is responsible for ensuring the form is forwarded to and signed by the Program Manager or Resource Officer and Adjutant General, and then submitted to the respective fiscal office where an Authorization ID is assigned to the request. If the supervisor and Program Manager are the same, then he or she should sign both lines. After the travel is completed, the request for reimbursement should be submitted on an Expense Report Form to the respective fiscal office. (See Paragraph 4-4). Incomplete or incorrect forms (including required signatures) will be returned to the traveler without being processed.

Exception –For Emergency Management Assistance Compact (EMAC) agreements, Travel Authorizations should be submitted if sufficient notice is provided. If sufficient notice is not given, then the KDEM Fiscal Office should be informed of all travel information so proper records can be documented and tracked.

c. Employee Responsibility. Employees should not commence travel unless they have a fully executed travel authorization in their possession. A properly authorized travel request protects the employee and the agency.

d. Travel Authorization. Travel will be authorized for the most cost-effective period of travel, mode of travel, and for the usually traveled, most direct route. The State Comptroller's Office and the KDEM Fiscal Office will review travel requests for accuracy and compliance. Irregularities in travel requests or authorization strategy should be immediately reported to the State Comptroller for final determination.

(1) Alternate Travel Period Comparison. If an employee chooses to extend the required travel period or determines it is cost-effective to extend the travel period, a cost comparison must be completed and submitted with the initial request. To complete the cost comparison, a Travel Authorization Form must be completed, one for each proposed travel period, including all associated costs. The supervisor may approve a travel request with an alternate travel period even if it is not cost-effective, but the employee will be reimbursed only for the amount of the most cost-effective travel period and in accordance with the Employee Travel Expense Reimbursement Handbook. Employees may be required to take leave for the additional days

away from work. The State Human Resources Office should be contacted for guidance on leave.

(2) Alternate Mode of Travel Comparison. If an employee chooses to use an alternate mode of travel or determines it is cost-effective to use an alternate mode of travel, a cost comparison must be completed and submitted with the initial request. To complete the cost comparison, a Travel Authorization Form must be completed, one for each mode of travel, including all associated costs. The supervisor may approve a travel request with an alternate mode of travel even if it is not cost-effective, but the employee will be reimbursed only for the amount of the most cost-effective mode of travel and in accordance with the Employee Travel Expense Reimbursement Handbook. If the alternate mode of travel requires additional travel time away from work, the employee may be required to take leave for the additional days. The State Human Resources Office should be contacted for guidance on leave.

(3) Usually Traveled, Most Direct Route. Employees should use the usually traveled, most direct route when engaging in travel with a state-provided vehicle or in a privately owned vehicle.

e. Privately Owned Vehicle (POV) Mileage Reimbursement. Reimbursement to an employee using a POV for state business will be at the state authorized rate. POV mileage reimbursement will be reimbursed if it is determined to be the most cost-effective mode of travel or the most efficient use of agency resources. A cost-effective comparison must be completed and approved. The supervisor may approve a travel request using a POV even if it is not cost-effective, but the employee will be reimbursed only for the amount of the most cost-effective mode of travel and in accordance with the Employee Travel Expense Reimbursement Handbook.

f. Mileage Calculations. The approved method of calculating in-state mileage is by using the mileage calculator available from the Kansas Department of Transportation: http://kdotapp2.ksdot.org/mileagebetweencities/. Mileage calculations completed on other commonly used websites (i.e. Mapquest, Expedia, and Yahoo) will also be accepted. When a traveler leaves from or returns to their domicile as opposed to their official work station, mileage reimbursement will be calculated between the destination and the domicile or the destination and the official work station—whichever is less.

g. State Contract Rental Vehicles. The State of Kansas has a statewide contract for rental vehicles. Employees may utilize the rental vehicles to conduct official state business. The daily rates are based on the class of vehicle approved, and the most cost-effective class of vehicle should be approved based on the needs of the requester. Contact the Travel Officer in the State Comptroller's Office for information regarding this contract.

h. Fuel Purchases. Wright Express fuel cards should be used for purchase of fuel for all state agency owned or leased vehicles. Wright Express fuel cards are also available for use with state contract rental vehicles. These cards can be checked out in the State Comptroller's Office or KDEM Fiscal Office. These cards should be used if at all possible as they save the agency money. In order to use the fuel purchase cards, a Personal Identification Number (PIN) must be assigned to each user. To obtain a PIN, contact the Travel Officer. A copy of the Personal Identification Number Request Form will be given to you to complete. When completed, a PIN will be assigned. You will also be asked to give a copy of your driver's license and identify how many moving violations and automobile accidents you've had in the past two years. The Personal Identification Number Request Form is included as Appendix E and the form with moving violations and automobile accidents is included in Appendix F.

i. Mileage Logs. Mileage logs for state agency or leased vehicles must be maintained by the employee to record travel on a per trip basis. All original logs and receipts must be submitted to the Travel Officer. Irregularities in vehicle logs or missing receipts should be immediately reported to the State Comptroller.

j. Airport Parking. Reimbursement for airport parking while on official state business will be limited to the cost of airport satellite/economy parking and should be included on the Travel Authorization Form.

k. Meal Allowance. Meal allowance will be reduced for meals provided at no cost to the traveler. This includes hot complimentary breakfasts at lodging establishments. If the traveler chooses not to eat a meal that is offered, that meal must still be claimed as provided.

l. Lodging Expenses. The actual rate for lodging may not exceed the rate approved on the Travel Authorization Form. If a trip is cancelled, it is the traveler's responsibility to cancel reservations within the hotel cancellation policy time frame.

m. Personal Use of State Agency or Leased Vehicles. State agency or leased vehicles should not be used for personal use. Allowances are made for employees required to travel away from their official station to obtain lodging, food and minimal other activities.

n. Baggage. Travelers are allowed one checked bag per flight. The baggage must not be overweight or oversized.

o. Accidents. Accident that occurs while driving any vehicle in the performance of official state business must be reported to the State Comptroller's Office within 24 hours or as soon as possible.

p. Business Travel Account (BTA). The BTA is meant for out-of-state travel only and can only be used after submitted for approval through the proper approval sequence as stated in Paragraph 3-11(b). The BTA cannot be used if the travel is to be reimbursed by another entity other than the Adjutant General's Department. Travelers may use the BTA for airfare by either booking through Short's Travel or the Travel Officer. Travelers may also use the BTA for lodging and registration by coordinating with the Travel Officer.

3-12. Long Distance.

a. The long distance phone system is provided for Official State Business only. Official State Business calls are long distance phone calls placed on the federal phone system, which are in either direct or indirect support of state business.

b c. Personal calls are not authorized. The agency will seek reimbursement for any charges resulting from personal calls. Misuse of phone services may result in its revocation and possible disciplinary action against the employee pursuant to K.S.A. 75-2949.

3-13. Mobile telephone Use.

a. Mobile telephones are provided to conduct Official State Business, to improve customer service, to enhance business efficiencies and for staff members who have the responsibility of responding quickly to a work situation or whose work duties cause them to be dislocated from their regular work station. Brief and judicious personal use is acceptable for situations affected by or affecting work duties.

b. Employees are responsible for operating state-owned vehicles and potentially hazardous equipment in a safe and prudent manner, and therefore, employees should refrain from using mobile telephones while operating such vehicles and equipment.

c. There is a State Open-End Contract for mobile telephone use. Planned usage should be considered when choosing a mobile telephone contract. The contract should be at the least cost for the required usage. In other words, the smallest plan available to accommodate the particular business need shall be utilized. Contact the Procurement Officer for information regarding the State Open-End Contract for Mobile telephones. To obtain approval for mobile telephone service, the proper approval sequence as stated in Paragraph 2-3 must be followed.

d. Billing Statements and Reconciliation:

(1) Each state mobile telephone will receive a detailed monthly activity statement for all charges.

(2) The user must review the monthly statement for billing accuracy, note any overages and the reason for the overage, and sign it to signify the accuracy of the billing and overages.

(3) After the review, the statement must be approved and signed by the employee's supervisor.

(4) Monthly activity statements must be attached to the voucher and retained for a period of time consistent with record retention policies.

e. More than the minimal personal use of a state-provided cellular phone without written authorization by the Adjutant General is prohibited. When an employee's personal calls cause the monthly plan minutes to be exceeded, the employee must reimburse the state for those minutes. In addition, employees must reimburse the state for all long distance and roaming charges incurred for personal calls, even if the minutes for the personal calls are under the plan limit. All reimbursements are to be made within 15 days of receipt and reconciliation of the monthly statement to the State Comptroller's Office.

f. Possessing a mobile telephone is a privilege and all employees are expected to use them responsibly. Employees violating this policy may be subject to disciplinary action in accordance with the provisions of K.S.A. 75-2949, including but not limited to K.S.A. 75-2949e(a)(3), "careless, negligent or improper use of state property," or K.S.A. 75-2949f(l), "refusal to accept a reasonable and proper assignment from an authorized supervisor."

g. Additional guidelines can be implemented and enforced by a section supervisor.

3-14. Other Purchases. If a purchase must be made with cash, the individual or fund will be reimbursed if the expenditure is documented on an itemized invoice, reasonable, and for an authorized purchase. The invoice and a completed, signed AGO Form 503 must be submitted to the State Comptroller's Office or the KDEM Fiscal Office to secure reimbursement.

3-15. Unauthorized Obligations. If an obligation is incurred without proper authorization, the individual that incurred the obligation must submit a written explanation as to why the obligation was incurred without having proper authorization. If an individual has repeated instances of unauthorized obligations, that individual may be subject to disciplinary actions and may not be reimbursed for unauthorized obligations.

Chapter 4
Payment Procedures for Approved Expenditures

4-1. The Kansas Prompt Payment Act. This act requires all state agencies to pay the full amount due for goods and services within 30 calendar days of the date the agency receives such goods or services, or the bill for the goods or services, whichever is later. If payment is not made before the thirtieth calendar day, the vendor may make a written request for payment to the agency head or his designee. The agency is then subject to an interest penalty. An interest penalty of 1.5% per month must be paid to the vendor from the first day after the required payment date until seven days after the voucher is submitted for processing through the State accounting system. Further clarification of this act can be found in the Division of Accounts & Reports Policy and Procedure Manual, Filing No. 3,102. The Prompt Payment Act requires the Office of General Services to submit an annual report of penalty payments to the Kansas Legislature. No interest penalty is incurred for full payment if made on or before the fifteenth day after the required payment date.

4-2. Certifying Payments. Accounts payable (other than utilities and some recurring charges) must be certified to the State Comptroller's Office or the KDEM Fiscal Office for payment and must be processed for payment without undue delay. When payment certifications are received late and as a result, penalties are incurred, a letter of explanation to the State Comptroller will be required. Processing procedures for account payments are as follows:

a. Certifying Local Purchases. Purchases made with a fully approved AGO Form 503 must be certified to the State Comptroller's Office or the KDEM Fiscal Office utilizing AGO Form 504. The AGO Form 504 is included as Appendix G. Complete the form including the unit, station or facility for which the claim is submitted; the vendor's name address and tax ID or SMART ID; a brief description of the goods or services being billed (include period of coverage if applicable); the amount due; the approved AGO Form 503 number as assigned by the State Comptroller's Office or the KDEM Fiscal Office; and indicate if it is the final or just partial of the original order. A signature is also required of the individual certifying the invoice as valid and payable. An additional signature is also required to authorize the payment. Discrepancies between the approved expenditure amount and the actual invoice amount of larger than 10% will require an amended approval processed through the approval sequence as stated in Paragraph 2-3.

b. Certifying State Open-End Contract Purchases. The requestor, after receiving a fully approved AGO form 503 for goods or services, completes the purchase as indicated in Paragraph 3-3. Once the order is received in acceptable condition and verified, the requestor will complete and sign the AGO Form 504 and return it and the invoice to the accountant in the Comptroller's Office or KDEM Fiscal Office. This form signifies all goods or services have been received and payment is due.

c. Certifying Bid Item Purchases. Purchases made through the Procurement and Contracts bid process may utilize a completed AGO Form 503 or a letter with like information along with the invoice for each payment, if multiple payments are authorized. These forms should be submitted to the Procurement Officer in the State Comptroller's Office. After reviewing the payment request for compliance with the established contract, the Procurement Officer will forward the payment request to the proper accountant for payment.

d. Certifying Professional Services Purchases. Purchases made through a Professional Services Contract may utilize a completed AGO Form 503 or a letter with like information along with the invoice for each payment, if multiple payments are authorized. These forms must be submitted to the Procurement Officer in the State Comptroller's Office. After reviewing the payment request for compliance with the established contract, the Procurement Officer will forward the payment request to the proper accountant for payment.

4-3. Payment of Utility Invoices. Utility companies have been notified to mail all utility billings directly to the Adjutant General's Office, Attention: State Comptroller. Payment will be made based on these billings. Since billing periods vary between utility companies, the State Comptroller's Office receives bills throughout the month. The obligation will be vouchered for payment within 3 business days of receipt of the billing.

4-4. Payment of Travel Expenses. In-State and Out-of-State Travel Reimbursements. Requests will be submitted to the State Comptroller's Office or the KDEM Fiscal Office on an Expense Report Form, including all receipts, and should be submitted in a timely manner after the travel's completion (typically one week). The Travel Authorization Form approval number should be referenced on this form. Discrepancies between the approved expenditure amount and the actual submitted claim amount of larger than 10% will require an amended approval processed through the approval sequence as stated in Paragraph 2-3 along with a written explanation of the overage. The 10% discrepancy is for incidentals that the traveler did not anticipate and is not to be used for expenses the traveler knew they would incur during the trip. The Expense Report Form must be signed by the traveler, their supervisor, and Program Manager (if the supervisor and Program Manager are the same then he or she should sign both lines). Incomplete or incorrect forms (including required signatures) will be returned to the traveler without being processed. Travel expense reimbursement requests, problem free, will be processed for payment within 5 business days of receipt of the verified request.

Chapter 5
State Active Duty

5-1. Purpose. The purpose of this Chapter is to provide guidance on the activation, use and processing of State Active Duty (SAD) by members and former members of the Kansas National Guard as described in K.S.A. 48-201 et seq.

5-2. Ordering the National Guard into State Active Military Service. The Governor has the power to order into the active service of the state any or all of the units and members of the Kansas National Guard that the Governor deems necessary. (K.S.A. 48-203.) Subordinate only to the Governor, the Adjutant General controls matters pertaining to the military department of the state including the authority delegated by the Governor to order into the active service of the state units and individuals that the Adjutant General deems necessary to perform authorized missions. (K.S.A. 48-204.) To the greatest extent practicable, the Governor shall delegate or assign command authority by prior arrangement, embodied in appropriate executive orders or in rules and regulations of the Adjutant General, but nothing herein shall restrict the authority of the Governor to do so by orders issued at the time of a disaster. (K.S.A. 48-925.)

5-3. State Active Duty Mission Authorization. In all cases, approval by the Adjutant General or authorized designee must be obtained prior to the performance of State Active Duty. A list of Authorized Designees, known as Authorizing Officers, is included as Appendix H. Funding approval from the State Comptroller or authorized designee will also be obtained prior to the performance of State Active Duty, except in cases of emergencies as defined in Paragraph 5-4a, or for missions of an immediate nature. In these instances, coordination with the State Comptroller or authorized designee should occur as soon as possible after the mission is assigned. Approval of the State Active Duty mission is certified by the completion of AGKS Form 15, included as Appendix I. This form must be submitted to the State Comptroller along with the orders as described in Paragraph 5-5. A mission number will be assigned by the Director of Military Support (DOMS) for each State Active Duty mission except those described in Paragraph 5-4d(2), in support of the Personnel Augmentation Plan for Emergency Management. The mission number will be used on all State Active Duty forms and correspondence.

5-4. Authorized State Active Duty Missions. There are four (4) categories of authorized State Active Duty missions, listed below. Proper authorization procedures for each category will be followed when requesting a mission.

a. Emergency State Active Duty: This duty is based on the Governor's declaration of an emergency as authorized by **(i)** K.S.A. 48-924; and/or **(ii)** assistance to City/County declared emergencies, including but not limited to tornadoes, floods, terrorism and other disasters, as authorized by K.S.A. 48-932; and/or **(iii)** to aid civil authorities as authorized by K.S.A. 48-238, K.S.A. 48-241, and K.S.A. 48-242.

(1) As a result of an incident, requests for military support are coordinated through the Kansas Division of Emergency Management (KDEM). KDEM validates all requests for emergency support, secures mission approval from the Adjutant General or authorized designee, and assigns missions as appropriate. KDEM notifies the DOMS with an Assigned Mission Form and certification of the Adjutant General or authorized designee's approval and a completed AGKS Form 15.

(2) Once the mission is received, the DOMS will task Regional Commands and/or units for personnel and resources to perform the approved mission. The KSNG Emergency Operations Plan governs the Kansas National Guard, responding to any state or federal emergency.

(3) The DOMS coordinates with the State Comptroller as soon as possible to insure availability of funding.

(4) When the incident falls within categories **(ii)** – **(iii)**, as stated in Paragraph 5-4a above, the Adjutant General may ask the Governor to issue a letter of performance of Emergency Duty for all personnel who performed SAD in response to the emergency if required to process non-state reimbursement for SAD, exempt SAD from FICA and Medicare withholding, and/or authorize military leave with pay in accordance with KAR 1-9-7c, if the soldier is a State of Kansas full-time employee.

b. Non-Emergency State Active Duty. State Active Duty is authorized in support of civic functions, ceremonial functions, state functions, military support to civilian authorities, and other authorized tours of duty.

(1) Requests for Non-Emergency State Active Duty missions must be submitted to the DOMS. The request should include the type of mission being requested, the estimated number of individuals needed for the mission and the estimated number of days needed for the mission.

(2) The DOMS will coordinate with the Adjutant General or Authorizing Officer to secure approval of the mission and with the State Comptroller or authorized designee to secure funding. The DOMS may require requestor to obtain the approval in some instances.

(3) The DOMS will ensure the AGKS Form 15 is completed and submitted along with the Orders.

c. The State Active Duty for Training. State Active Duty in support of training for possible State Active Duty missions. This category includes, but is not limited to Wolf Creek Accreditation and Response Training, Augmentee Training, etc.

(1) Requests for a mission to support training for State Active Duty missions must be submitted to the DOMS. The request should include the type of training, the number of individuals, the number of days required for the training, and the funding source.

(2) The DOMS will coordinate with the Adjutant General or Authorizing Officer to secure approval of the mission and with the State Comptroller or authorized designee to secure funding. The DOMS may require requestor to obtain the approval in some instances.

(3) The DOMS will ensure the AGKS Form 15 is completed and submitted along with the Orders.

d. State Active Duty by Retired List Members. Qualifications for retired list members are contained in K.S.A. 48-211. Applications to be included on the Retired List shall be submitted to and approved by Chief of Staff, Deputy Chief of Staff Army or Deputy Chief of Staff Air. There are two sub-categories where Retired List Members may be utilized to perform State Active Duty.

(1) Persons on the state retired list may be ordered into active service of the state for the purpose of serving on military courts or boards or performing staff duty in or with the active militia and in time of emergency to perform any military duty in or with the active militia.

(a) Requests for support must be submitted to the DOMS. The request should include the type of mission being requested, the estimated number of individuals needed for the mission and the estimated number of days needed for the mission.

(b) The DOMS will coordinate with the Adjutant General or Authorizing Officer to secure approval of the mission and with the State Comptroller or authorized designee to secure funding. The DOMS may require requestor to obtain the approval in some instances.

(c) The DOMS will ensure the AGKS Form 15 is completed and submitted along with the Orders.

(2) State Active Duty in support of the Personnel Augmentation Plan for Emergency Management. The Adjutant General has designated the KDEM Deputy Director as approving authority for this type of State Active Duty.

(a) Requests for support must be submitted to the KDEM Deputy Director. The request should include the positions requested, the number of individuals, the positions associated with

each, estimated number of days for each individual, and the funding source. Only after the KDEM Deputy Director has authorized the support can the duty be performed.

(b) The KDEM Deputy Director will notify the State Comptroller that Augmentees have been authorized to perform State Active Duty and of the available funding source and/or to insure availability of funding prior to the event.

(c) The KDEM Deputy Director will ensure the AGKS Form 15 is completed and submitted along with the Orders.

(d) The KDEM Deputy Director will notify the DOMS that Augmentees have been authorized to perform State Active Duty by providing the DOMS a copy of the AGKS Form 15 submitted to the State Comptroller prior to the event.

5-5. Orders. After a mission is approved, a Project Officer shall be assigned. The Project Officer, upon completion of the duty mission, or, every two weeks in accordance with the State of Kansas pay schedule, whichever is less, will complete, certify and submit an AGKS Form 14, State Active Duty Order, for each individual performing State Active Duty to the DOMS, with the exception of duty performed under Paragraph 5-4d(2). The AGKS Form 14 is included as Appendix J. The DOMS will forward the orders along with AGKS Form 15 to the State Comptroller's Office. If a large number of individuals are called to Emergency State Active Duty in response to an authorized mission, AGKS Form 14A may be submitted in place of the individual AGKS Form 14 for each person. Submit the AGKS Form 14 with unit information and attach the AGKS Form 14A with the individual's information. The AGKS Form 14A is included as Appendix K. Instructions for completion and submission of the forms are included with the forms. AGKS Form 14A may only be used with prior approval of the DOMS or the State Comptroller.

a. No individual shall be placed on State Active Duty orders for more than thirty (30) consecutive days or a total of sixty (60) days in any given state fiscal year, without prior written authorization by the Adjutant General or authorized designee.

b. The Project Officer must ensure that personnel were not on a Federal Military payroll for the same period of time (i.e. Technician Status, IDT/AT). AGR individuals cannot be placed in State Active Duty status.

c. The individual performing the duty shall review and verify the personal information (i.e. address, social security number, disclosure of preexisting medical condition, etc.). Initialing by the dates of duty indicate the individual has verified the information and duty days. If rations or per diem were provided, it should be noted with an X where the order form indicates.

d. Any additional employment during State Active Duty will require approval from the individual's supervisor who will certify the additional employment will not interfere with the state duty and will not reflect negatively upon the Kansas National Guard or the Adjutant General's Department.

e. Retired List Members are required to complete additional information sheets that include required personal information and previous military service information. These sheets are available from the DOMS or the State Comptroller.

5-6. Pay Rates for State Active Duty. As stated in K.S.A. 48-225, when an officer or enlisted person of the Kansas National Guard is ordered by the Governor and/or the Adjutant General to perform active state service, such person shall receive from the state, pay and allowances as may be authorized by the Adjutant General at the rate now or hereafter paid or allowed by law to officers and enlisted persons of the same rank and length of service in the armed forces of the United States. The minimum amount of such pay and allowances shall not be less than the amount received by an individual in the pay grade of E-6 with six years of military service credited for pay purposes. A daily Rate of Pay Chart is published by the Adjutant General's

Department to assist in completing payrolls. The Rate of Pay Chart is updated as rates change. The most current Rate of Pay Chart may be obtained from the State Comptroller's Office.

a. Basic Allowance for Housing (BAH). BAH is generally paid for State Active Duty assignments, however, under some circumstances personnel will be notified in advance and BAH will not be included in their compensation.

b. Basic Allowance for Subsistence (BAS). Rations are generally provided (e.g., mess, contracted provider, charity donation, paid per diem, etc.); therefore BAS would not be paid. If rations are not provided, BAS will generally be paid for State Active Duty assignments. Under some circumstances, BAS may not be paid even when no meal is provided in which case, personnel will be notified in advance.

c. Other Allowances. All other allowances will not be paid unless approved prior to the event by the Adjutant General.

d. Per Diem. Per Diem is not authorized unless prior authorization is received from the Adjutant General.

e. Lodging. Lodging will be provided as directed by the Project Officer. Hotels/motels are not authorized unless pre-approved by the Adjutant General.

5-7. Payroll. An individual that performs State Active Duty (SAD) is considered an unclassified employee of the State of Kansas; therefore payment for SAD basic pay is accomplished through the State of Kansas payroll system, SHaRP. SHaRP dictates when payroll is processed and when payroll checks will be issued, normally every two weeks. A State of Kansas Payroll Periods chart, indicating pay periods and pay dates, is included in the completion instructions for AGKS Form 14. In order to process SAD payroll in a timely manner, the AGKS Form 14 must be forwarded to the agency as indicated in Paragraph 5-4 no later than noon of the following day after the pay period end date. The AGKS Form 14 may be faxed or e-mailed, with the original to follow in the mail. When State Active Duty is for an extended duration, AGKS Form 14 must be submitted for each two-week period in accordance with the Payroll Periods Chart on the AGKS Form 14 Instructions. If the AGKS Form 14 is not submitted in accordance with the Payroll Periods Chart, payment will be substantially delayed. Payment of Basic Pay may be paid by direct deposit; contact the State Comptroller to complete the necessary forms to accomplish this process.

5-8. Income Tax and Military Pay. Federal and State income tax and Social Security is withheld from all State Active Duty payrolls, as Basic Pay for State Active Duty is subject to income tax and must be reported when filing an Income Tax Return. Emergency State Active Duty is exempt from Social Security Taxes.

5-9. Payment of BAH & BAS. If BAH & BAS are authorized, payment will be made separate from the basic pay. The separate check will be issued normally before the payroll check is issued. If an individual is on record as owing the State of Kansas for any obligation, the money paid for BAH & BAS is subject to being withheld and applied to that obligation. Payment of BAH & BAS is typically paid by direct deposit; contact the State Comptroller to complete the necessary forms to accomplish this process. For one-time disaster/emergency payments, BAH & BAS may be paid by direct deposit or check. The forms for direct deposit of BAH & BAS are different than the forms for direct deposit of Basic Pay. Both forms must be completed to accomplish both payments being made by direct deposit.

5-10. Obtaining Goods and services. Purchasing of necessary goods and services for State Active Duty Missions are subject to the same procedures as outlined in previous Chapters of this SOP.

a. Emergency Missions. To augment a quick response with regard to obtaining necessary goods and services, the DOMS has control of two business procurement (BPC) cards. The State Comptroller has designated the DOMS the authority to use the BPC cards for necessary goods and services for Emergency State Active Duty Missions. These purchases should comply with the above referenced Chapters if at all possible. The DOMS will notify the State Comptroller as soon as possible of all purchases charged to the BPC cards and attach all receipts that were approved and issued under emergency situations to an AGO Form 503.

b. All Other Missions. Requests to purchase goods and services necessary for all other State Active Duty missions must follow procedures as set forth in previous Chapters of this SOP. The request to purchase must be submitted for approval through the Project Officer, the individual authorized to approve the duty mission and then to the State Comptroller. After final expenditure approval is obtained, the goods or services may be obtained from the approved vendor by the requester or designee.

c. State Fuel Cards. State Fuel Cards are available to purchase fuel and lubricants for approved State Active Duty Missions. The DOMS has distributed the fuel cards strategically throughout the state to accommodate availability for quick response. The DOMS is in possession of the Personal Identification Numbers (PINs) needed to authorize a fuel card purchase. The DOMS will safeguard these PINs and distribute them as deemed necessary.

d. Maintenance of Federal Equipment. If federal equipment is used during a State Active Duty mission, the Project Officer will notify the Surface Maintenance Manager, HQ KSNG, AGKS-SMM, with a forecasted cost estimate, including repair parts, services, and overall usage cost. The AGKS-SMM will notify the State Comptroller with the estimated cost estimate. Upon completion of the State Active Duty Mission, the United States Property and Fiscal Office will submit to the State Comptroller a detailed billing of all necessary use costs. The State Comptroller will initiate a reimbursement of authorized funds to the federal government.

5-11. Line of Duty Investigations. If a Line of Duty Investigation is anticipated for Kansas National Guard personnel on State Active Duty, it shall be reported to the State Comptroller and the Legal Advisor to the Adjutant General as soon as possible and prior to completion of the Line of Duty Investigation as indicated below:

a. Each case involving injury, disease, or death to Kansas National Guard personnel on State Active Duty will be investigated for a determination using the following military regulations as a guide AR 600-8-1, ANGI 36-2910, ANGI 36-3001, KS SOP 600-3 and Kansas Army National Guard Line of Duty Investigation Letter of Instruction.

b. Completed Line of Duty Investigations on Kansas Army National Guard personnel will be submitted within 15 days for an informal and 70 days for a formal, through the Adjutant General's Department, Director of Personnel to the State Comptroller. Completed Line of Duty Investigations on Kansas Air National Guard personnel will be submitted within 15 days through the Military Personnel Flight to the State Comptroller. The State Comptroller will submit the case to the State Disability Board for a compensation determination. Only after approval by the State Disability Board will payment be issued.

c. Service members injured on State Active Duty may be entitled to receive incapacitation pay and allowances during the period of disability, but not more than a total of 12 months after the end of the tour of duty.

Chapter 6
Enforcement

6-1. **Enforcement and Action Taken for Misconduct.** Violations of this policy may result in disciplinary actions being taken, including, but not limited to, verbal counseling to dismissal

Appendixes.

All Appendixes are available on the SharePoint under the State Comptroller Public Documents or by request from the State Comptroller's Office (785) 274-1451.