

The North Carolina Partnership for Children, Inc.
Smart Start Cost Principles
State Rates
Effective July 1, 2018

The State rates are below:

1. The schedule of allowable per diems for meals is as follows:

	<u>In-State</u>	<u>Out-of-State</u>
Breakfast	\$ 8.40	\$ 8.40
Lunch	11.00	11.00
Dinner	<u>18.90</u>	<u>21.60</u>
Total	<u>\$38.30</u>	<u>\$41.00</u>

Section 5.1.13 of the State Budget Manual deletes the option to allow breakfast and dinner reimbursements when no overnight travel is involved.

2. The allowable amount for Refreshments is \$5.00 per person per day.
3. The maximum allowable lodging rate is as follows:

	<u>In-State</u>	<u>Out-of-State</u>
Actual, up to	\$71.20	\$84.10

The payment of sales tax, lodging tax, local tax, or service fees applied to the cost of lodging is allowed **in addition** to the lodging rate and is to be paid as a lodging expense.

(Pursuant to the Smart Start Cost Principles, excess lodging authorization must be obtained from the partnership Executive Director or his or her designee in order to reimburse an employee for actual costs that exceed the State rates.)

4. The mileage reimbursement rate is 54.5 cents per mile when using a personal vehicle.

Effective April 2017, the State Budget Manual threshold for travel method determination is based on a round trip total of 100 miles.

5. For Local Partnerships that have adopted the State's reduced mileage policy outlined in 5.1.26 of the State Budget Manual for round trips greater than 100 miles, the maximum reimbursement rate for personal mileage is 33 cents per mile when applicable.