

The North Carolina Partnership for Children, Inc.
Smart Start Cost Principles
State Rates
Effective July 1, 2019

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	\$ 8.60	\$ 8.60
Lunch	11.30	11.30
Dinner	<u>19.50</u>	<u>22.20</u>
Total	<u>\$39.40</u>	<u>\$42.10</u>

Note that the Cost Principles only permit reimbursement for breakfast or dinner when the employee is in overnight travel status. Refer to Section 5.1.13 of the State Budget Manual regarding related IRS guidance.

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	\$75.10	\$88.70

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 58.0 cents per mile when using a personal vehicle.

The State Budget Manual threshold for travel method determination is based on a round trip total of 100 miles.