

The North Carolina Partnership for Children, Inc.
Smart Start Cost Principles - State Rates
Effective July 1, 2022

Standard State Subsistence Rates

The standard State allowable per diems for meals and lodging are as follows:

	<u>In-State</u>	<u>Out-of-State</u>
Breakfast	\$ 9.00	\$ 9.00
Lunch	11.80	11.80
Dinner	<u>20.50</u>	<u>23.30</u>
Total	<u>\$41.30</u>	<u>\$44.10</u>
Lodging, actual up to	\$78.90	\$93.20

Note that the Cost Principles only permit reimbursement for breakfast or dinner when the employee is in overnight travel status. Refer to Section 5.2.7 of the State Budget Manual regarding related IRS guidance.

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.)

The allowable amount for Refreshments is \$5.00 per person per day.

US General Services Administration (GSA) Subsistence Rates

As an alternative, in accordance with NC DHHS travel policy effective July 1, 2021, partnerships may choose to use these GSA subsistence rates for meals and lodging for Smart Start funds and other funds that come from/through DHHS. The LP's policies and procedures must specify if GSA rates will be used instead of standard State rates. Care must be taken to ensure allowable travel reimbursement rates for other fund sources are not exceeded.

Breakfast	\$ 13.00
Lunch	14.00
Dinner	<u>23.00</u>
Total	<u>\$50.00</u>
Lodging, actual up to	\$96.00

Mileage Reimbursement Rate

The mileage reimbursement rate is 62.5 cents per mile when using a personal vehicle.