

**The North Carolina Partnership for Children, Inc.**  
**Smart Start Cost Principles**  
**State Rates**  
**Effective July 1, 2017**

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>

2. The allowable amount for Refreshments is \$4.50 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 53.5 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 per day of travel.