The North Carolina Partnership for Children, Inc.
Smart Start Cost Principles - State Rates
Effective July 1, 2025

Standard State Subsistence Rates

The standard State allowable per diems for meals and lodging are as noted below. These rates are expected to be in effect from July 1, 2025, through June 30, 2027.

	In-State	Out-of-State
Breakfast	$ 10.60	$ 10.60
Lunch	14.00	14.00
Dinner	24.40	27.70
Total	$49.00	$52.30
Lodging, actual up to	$94.10	$111.10

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.)

For hosted meetings, when refreshments are allowable, the maximum amount for refreshments is $5.00 per person per day. Refreshments cannot be reimbursed for employee travel.

Care must be taken to ensure allowable travel reimbursement rates for other fund sources are not exceeded.

Mileage Reimbursement Rate

The mileage reimbursement rate is 70 cents per mile when using a personal vehicle.