



STATE OF NORTH CAROLINA  
DEPARTMENT OF TRANSPORTATION

ROY COOPER  
GOVERNOR

JAMES H. TROGDON, III  
SECRETARY

November 2, 2018

MAXIMUM ALLOWABLE NON-SALARY DIRECT COSTS

CONSULTANTS ARE LIMITED TO THE LOWER OF THEIR ACTUAL RATES OR THE RATES IMPOSED BELOW

<b>REPRODUCTION:</b>		<u>42" x72"</u>	<u>11"x17"</u>
XEROX COPIES	\$ .04		\$ .10
BLUEPRINTS	\$ .35	\$ 1.30	
BOND	\$ .42		
BOND (34" X 68")	\$ 3.50		
VELLUMS	\$ 3.00		
STICK-ONS	\$ 1.00		
COVERS	\$ 0.50		
BINDING	\$ 0.50		
MYLARS	\$ 5.90	\$ 21.00 (3'x4')	

**COMPUTER:** CADD \$ 0.00/HR (Recovered Through Overhead)

**OTHER:** FILM & DEVELOPING \$ 20.00/ROLL

**MILEAGE:** SEDAN \$ 0.545/MILE  
 CARRYALL \$ 0.565/MILE  
 CAR RENTAL \$ 45.00/DAY  
 GAS FOR RENTAL \$ 0.20/MILE

**CEI/Technician-type Contracts:**

**2-WD Truck @ \$770 per month Base Rate**

**4-WD Truck @ \$840 per month Base Rate**

**Gas Reimbursement: 2-WD Truck @ \$0.16 per mile. Gas reimbursement based on \$2.57/gal/16 mpg.**

**Gas Reimbursement: 4-WD Truck @ \$0.18 per mile. Gas reimbursement based on \$2.57/gal/14 mpg.**

**Phones, Computers, iPads, Data Plans, Wi-Fi ...etc., are recovered through overhead**

<b>SUBSISTENCE:</b>	<u>In-State</u>	<u>Out of State<sup>2</sup></u>
BREAKFAST	\$ 8.40	\$ 8.40
LUNCH	\$ 11.00	\$ 11.00
DINNER	\$ 18.90	\$ 21.60
LODGING	<u>\$ 71.20<sup>1</sup></u>	<u>\$ 84.10<sup>1</sup></u>
Total	\$109.50	\$125.10

<sup>1</sup> Hotel is limited to actual costs not to exceed \$71.20/day+tax; \$84.10/day + tax for out of state.

\$80.00/day when proposing on lump sum jobs.

<sup>2</sup> Out of State travel status only applicable when performing contracted services for NCDOT requires travel outside of North Carolina. Status begins when employee(s) leaves the state and remains in effect until returning to the state.

- Subsistence is an allowance related to lodging and meals (including gratuities).
- 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.
- Reimbursement of actual costs of overnight lodging, whether in-state or out-of-state, must be documented by a receipt of actual lodging expenses from a commercial establishment.

**All subsistence rates comply with NC GS 138-6, the NC Office of State Budget & Management Budget Manual and the NCDOT Travel Policy and Reimbursement Procedures.**

### 5.1.12 Meals during Overnight Travel

An employee may be reimbursed for meals, including lunches, while on official state business when the employee is in overnight travel status. Employees may be reimbursed for meals for partial days of travel when in overnight travel status and the partial day is the day of departure or the day of return.

The following applies:

- Breakfast: depart duty station prior to 6:00 am.
- Lunch: depart duty station prior to Noon (day of departure) or return to duty station after 2:00 p.m. (day of return).
- Dinner: depart duty station prior to 5:00 p.m. (day of departure) or return to duty station after 8:00 p.m. (day of return).

The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less.

### 5.1.13 Meals during Daily Travel

NCDOT has set an individual agency policy to allow for employee reimbursement of breakfast and dinner meals for day travel when employees are not in overnight travel status. By state statute, lunches cannot be reimbursed unless the employee is in overnight travel status or otherwise specified in G.S 138-6.

Agency policy should incorporate the following departure times and return times:

- Breakfast (morning): depart duty station prior to 6:00 am and extend the workday by 2 hours.
- Dinner (evening): return to duty station after 8:00 pm and extend the workday by 3 hours.

The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less.

The Internal Revenue Service (IRS) considers meal reimbursement outside of overnight travel status as taxable compensation payments. If an employee receives breakfast or dinner under this section, then the firm must treat the payment as employee compensation for purposes of withholding federal, state, and FICA taxes.

### *ALL OTHER COSTS MUST SHOW SUPPORTING DOCUMENTATION*

ADDRESS ANY QUESTIONS TO THE CONSULTANT, UTILITY, RAIL, TURNPIKE AUDIT UNIT:

Lonnetta Raynor - Manager	919-707-4582	<a href="mailto:lwraynor@ncdot.gov">lwraynor@ncdot.gov</a>
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