§ 114. Special state reimbursement. Any inconsistent provision of sections one hundred fifty-three, two hundred fifty-seven or other provisions of this chapter notwithstanding, expenditures made by public welfare districts for salaries of qualified training directors pursuant to section one hundred twelve and for salaries of employees while on educational leave pursuant to section thirty and one hundred twelve shall, if approved by the department, be subject to reimbursement by the state in accordance with the regulations of the department as follows:

there shall be paid to each such district

(a) the amount of federal funds, if any, properly received or to be received on account of such expenditures;

(b) the full amount expended for such purposes, after first deducting therefrom any federal funds properly received or to be received on account thereof.