



*Title IV-E Stipend Program
Budget Matrix*

A	B	C	D	E	F	G	H
<i>Title IV-E Social Work Education Budget</i>	Base Salary	% of Time	Dedicated Annual Budget to Title IV-E Education Program	% Title IV-E Material (Curriculum Statistic)	X Eligibility Rate	Reportable Costs	Federal Share
<i>Administrative Salaries</i>				80%	53%		50%
Project Director, Title IV-E Program	\$ 50,000	100%	\$ 50,000		\$ 26,500	\$ 26,500	\$ 13,250
<i>Faculty Salaries</i>							75%
Dr. Smith	\$ 92,700	25%	\$ 23,175	\$ 18,540	\$ 9,826	\$ 9,826	\$ 7,370
Dr. Jones	\$ 86,640	25%	\$ 21,660	\$ 17,328	\$ 9,184	\$ 9,184	\$ 6,888
<u>Operating Costs:</u>							
Instructional Materials	\$ 5,000	100%	\$ 5,000		\$ 2,650	\$ 2,650	\$ 1,988

In identifying costs applicable to the Title IV-E Stipend Program for each University, the above example provides the identification of expenditures, the percent of time dedicated to the program, and the applicable discounts to be applied to reach the total federal dollars the University will be able to generate. Below are the definitions for each column.

Column A: Identification of the categorical expenditures including salaries, operational costs, travel, and student stipends. Expenditures should be segregated by those claimable at the Administrative FFP rate (50%) versus ones that can be claimed at the Enhanced FFP rate (75%). The differentiator is whether the expenditure is directly related to Title IV-E programming, versus the administration of the overall stipend program. It is important to list all staff members regardless of the percentage of time they are dedicated to the University social work program, as each likely plays an important role in supporting Title IV-E students.

Column B: Identification of true expenditures (or estimates for budgeting purposes) paid by the University for the activities and faculty listed in column A. For salaries, indicate the base salary for each staff member. For operating costs, student stipends, travel, and equipment indicate the estimated cost for each of these activities in this column.



Column C: This column is a percentage and should be representative of staff's time dedicated to the Title IV-E program. The percent of time in this column will require back up documentation and certification is required to document the percent of time dedicated to the Title IV-E program. For operating costs, student stipends, travel, and equipment please note that 100% is dedicated to Title IV-E, where applicable.

Column D: Calculated column (Column B multiplied by Column C) to obtain the annual budget amount dedicated to Title IV-E program.

Column E: Calculated column (Column D multiplied by the Curriculum Statistic) the curriculum statistic percentage is one example of a methodology for discounting costs so unallowable Title IV-E activities are not claimed. The curriculum statistic will be applied to salaries and fringe of staff programmatically dedicated to the program. This discount is necessary as not all content of every course is Title IV-E allowable.

Column F: Calculated column (Column D or E multiplied by the state's Title IV-E penetration rate) use column E multiplied by the state's penetration rate (example: 53%) for expenditures which were discounted by the curriculum statistic. For administrative staff, operating costs, student stipends, travel and equipment please use column D and multiply by the state's penetration rate (example 53%).

Column G: Calculated column (Column F) this represents the total reportable costs to be reported on the state's CB-496 quarterly report (these illustrate estimates and would be figured using cost reporting documents).

Column H: Calculated column (Column F multiplied by the appropriate FFP) the FFP for administrative functions is 50%. The FFP for programmatic functions is 75%. This column represents what federal dollars will actually be provided to the Title IV-E agency to support the stipend program.

* The budget template is an estimate used to determine programmatic funding needed for each year. Cost reporting will determine actual federal funding to be reimbursed each year which is the sum of column H.