reimbursement of interest on contributions erroneously collected and the payment of costs of administration which are found not to have been properly and validly chargeable against Federal grants (or other funds) received for or in the Unemployment [Compensation] Insurance Administration Fund on or after January 1, 1943. Such moneys shall be available either to satisfy the obligations incurred by the Board directly or by requesting the State Treasurer to transfer the required amount from the Special Administrative Expense Fund to the Unemployment [Compensation] Insurance Administration Fund. The State Treasurer shall upon receipt of a written request of the Board make any such transfer. No expenditure of this fund or transfer herein provided shall be made unless and until the Board by resolution duly entered in its minutes finds that no other funds are available or can properly be used to finance such expenditures. The Board shall order the transfer of such funds or the payment of any such obligation and such funds shall be paid by the State Treasurer on requisitions drawn by the Board directing the State Treasurer to issue his warrant therefor. Any such warrant shall be drawn by the State Treasurer based upon bills of particulars and vouchers certified by an officer or employee designated by the Board. Such certification shall among other things include a duly certified copy of the resolution of the Board hereinbefore referred to. The moneys in this fund are hereby specifically made available to replace, within a reasonable time, any moneys received by this State pursuant to Section 302 of the Federal Social Security Act as amended, which because of any action or contingency, have been lost or have been expended for purposes other than, or in amounts in excess of, those necessary for the proper administration of the Unemployment [Compensation] Insurance Law.

Subject to the approval of the Board of Public Works, such moneys shall be available, for the purpose of acquiring suitable office space for the effective operations of the Department of Employment Security, by way of purchase, lease, contract or in any other manner including the right to use said funds or any part thereof to purchase land and erect thereon such buildings as the Board shall deem necessary or to assist in financing the construction of any building erected by the State of Maryland for any of its agencies wherein available space will be provided for the Department of Employment Security under lease or contract between the said Department and the State of Maryland or such other agency. The Board is also authorized and empowered to use moneys in this fund for the payment of architects' fees, deposits or for any other approved purpose necessary to permit the acquisition of land and/or buildings as set forth above. The Board may transfer from the Unemployment Insurance Administration Fund to the Special Administrative Expense Fund amounts, not exceeding Federal funds specifically available to the Board for that purpose, equivalent to the fair reasonable rental value of any land and/or buildings acquired for its use until such time as the full amount of the purchase price of such land and buildings and such cost of repair and maintenance thereof as was expended from the Special Administrative Expense Fund has been returned to such fund.

The Board may also transfer from the Unemployment Insurance Administration Fund to the Special Administrative Expense Fund amounts not exceeding Federal funds specifically available to the Board for that purpose, equivalent to the fair reasonable rental value