

contribution rates which are established at 2.7 shall not be further increased.

*Provided, for the purpose of making any computation under this sub-section, any amount which has been credited to Maryland's account under Section 903 of the Social Security Act, as amended, and which has been appropriated for expenses of administration, whether or not withdrawn from said funds, shall be excluded from the total amount available for benefits in the Unemployment Insurance Fund.*

7(c) (6) No employer's rate shall be varied from the 2.7 per cent rate, for any fiscal year unless, as of the preceding March 31 the total amount available for benefits in the Maryland unemployment fund equals or exceeds 5% of the total annual payrolls subject to contributions that were paid by all employers during the previous calendar year. *Provided, that for the purposes of this sub-section, any amount credited to this State's account under Section 903 OF THE SOCIAL SECURITY ACT, AS AMENDED, which has been appropriated for expenses of administration, whether or not withdrawn from the trust fund, shall be excluded from the total amount available for benefits in the Unemployment Insurance Fund.*

### 13(a) Special Fund.

There is hereby created in the State Treasury a special fund to be known as the unemployment [compensation] insurance administration fund. All moneys which are deposited or paid into this fund shall be continuously available to the Board for expenditure in accordance with the provisions of this Act, and shall not lapse at any time or be transferred to any other fund. All moneys in this fund which are received from the Federal Government or any agency thereof or which are appropriated by this State for the purposes described in Section 12 of this Act, *except money received pursuant to Section 9(d) (3)*, shall be expended solely for the purposes and in the amounts found necessary by the [Social Security Board] Secretary of Labor for the proper and efficient administration of this Act. The fund shall consist of all moneys appropriated by this State, all moneys received from the United States of America, or any agency thereof, including the Social Security Board, and all moneys received from any other source for such purpose, and shall also include any moneys received from any agency of the United States or any other State as compensation for services or facilities supplied to such agency, any amounts received pursuant to any surety bond or insurance policy or from other sources for losses sustained by the unemployment [compensation] insurance administration fund or by reason of damage to equipment or supplies purchases from moneys in such fund, and any proceeds realized from the sale or disposition of any such equipment or supplies which may no longer be necessary for the proper administration of this Act. *Notwithstanding any provision of this section, all money requisitioned and deposited in this fund pursuant to Section 9(d) (3) shall remain part of the unemployment insurance fund and shall be used only in accordance with conditions specified in Section 9(d).* All moneys in this fund shall be deposited, administered, and disbursed, in the same manner and under the same conditions and requirements as is provided by law for other special funds