

centage of the pay roll of such employer, as may have been determined and published by the Commission and be then in effect. The premiums shall be paid every four months, and shall be the prescribed percentage of the total wages paid to all employes subject to the Act for such preceding four month's period. The State Treasurer shall issue his receipt for any sums paid him hereunder in duplicate, the original to be delivered to the person, firm or corporation or other employer paying the same and the duplicate filed with the Commission; provided however, that in order to create a fund available upon the application of this Act as aforesaid on November first, one thousand nine hundred and fourteen, the payments for the months of November, one thousand nine hundred and fourteen, to February, inclusive, one thousand nine hundred and fifteen, shall be made on or before November first, one thousand nine hundred and fourteen and be preliminarily based upon the payroll of the operations of the first four months of the year one thousand nine hundred and fourteen. If any employer be found to have overpaid for such four months he may deduct such overpayment from the next succeeding four month's payment made to the Fund; if any employer be found to have underpaid for such four months, he shall pay the deficiency with the payment made by him after the end of said four months.

Section 27. The entire expense of conducting and administering the State Accident Fund as likewise all other expenses of the State Industrial Accident Commission shall be paid in the first instance by the State out of the moneys appropriated for the maintenance of the State Industrial Accident Commission and the payment of the salaries and expenses of said Commission and its officers and employees. In the month of January, nineteen hundred and eighteen, and annually thereafter in such month, the Commission shall ascertain the just expense incurred by the Commission during the preceding calendar year, in conducting and in the administration of the State Accident Fund, by including the salaries of the Superintendent of said fund and such other employees of the Commission whose services were rendered exclusively to said fund, and all other expenses incurred exclusively for said fund; and the amount of such salaries and expenses shall be chargeable to the State Accident Fund. And if there be employees of the Commission, other than the members themselves and the Secretary, whose time is devoted partly to the general work of the Commission and partly to the work of the State Accident Fund, and in case there are any other expenses which are incurred jointly on behalf of