

fication should, in the opinion of the Commission, necessitate a change of rate within such year; and based on each one hundred dollars of the gross annual payroll of each employer in any class; provided, also, that for the purpose of this Act the pay of the employee partly within and partly without the State shall be deemed to be such proportion of the total pay of such employee as his service within the State bears to his services outside the State.

The Commission, in its administration of the State Accident Fund, shall have the power to declare dividends to the subscribers or policy holders in the Fund, either in the form of cash refunders or credits, when the financial condition of the Fund is such, in the judgment of the Commission, as to make such dividend declaration warranted and advisable.

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 monies 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 the general work of the Commission and the State Accident Fund, an equitable apportionment of the salaries of such employees and expenses shall be made by the Commission and the part thereof which is applicable to the State Accident Fund shall likewise be chargeable thereto; and the Commission shall authorize, in the same manner as other disbursements from the State Acci-