

There are two sorts of tariffs—(1) the general tariff, which is relatively fixed, and (2) the tariff for special shipments, such as commodity tariffs, which are intended for great volumes of traffic, especially for the need of great industries, which explains why they are so changeable. Coal, metals, timber, &c., take an exceptionally low rate. Further questions of competition as well as of export enter sufficiently to warrant exceptionally low charges. Freight tariffs are regulated by the Interstate Commerce Commission, which requires their publication and which also intervenes in disagreements between the railroads and the public, leaving, of course, appeal to the Courts. Discrimination is illegal in America, but it is largely practised, and it is one of the burning questions with those who are ruined by its operation. No comparison can be fairly made between the tariffs of Great Britain, the United States, and New Zealand, the conditions being very different, especially in the matter of working-expenses.

14. BOOK-KEEPING.

Reporters.—America—Mr. A. H. Plant, Controller, Southern Railway, Washington; Russia and other countries—Mr. Jean de Richter, Assistant Chief of the line of the Imperial Railway of Russia, and Chevalier von Sohr, Auditor of the Nord Empereur Ferdinand Railway of Austria.

Conclusions of Congress.

1. The organization of the accounting department is so dependent on local and special conditions and requirements of each railway that it does not admit of any absolute rules of universal application.
2. The centralisation of the accounting department in each railway administration has apparently given excellent results on those railways which have adopted it.
3. Railway budgets should not show by their figures definite and rigidly fixed amounts for the greater part of the figures, but rather a scheme, because the conditions of railway-work require elasticity between wide limits according to the circumstances existing at the time.
4. The classification of expenses and revenue should be as simple as possible and as similar as possible in different countries.
5. The powers of authorising and ordering payments should be rigidly defined and as far as possible centralised. The cashier's office should be organized as simply as possible and in such a manner as to involve the minimum amount of transfers of specie, any reasonable exceptions being, of course, permitted.
6. The principal and final aim of accounting on a railway should be the establishment of a perfect balance-sheet of the whole enterprise, exhibiting the true financial status of the corporation and the current working results. The book entries should be supported by appropriate vouchers. Therefore, railway accounts should show the assets and liabilities divided as between capital and working.
7. The organization of station accounts, auditing, and distribution of revenue should be as simple and clear as possible. For this purpose it is advisable to eliminate the small amounts from the accounts, and audit by the use of improved methods, such as the use of express companies, franking-stamps, abstract statements, season contract tickets, cash-registers, and so forth.
8. Consequently it is of importance that study and experiment with simplified measures should be earnestly continued.
9. The most extensive use should be made of all modern devices for facilitating book-keeping and clerical work—for example, typewriters, calculating-machines, &c

Notes.

The discussions went to show that the systems used in America, France, and England are on the whole similar, the American system differing only as regards the transportation of small parcels.

15. WORKING REGULATIONS.

Duration and regulation of work; length of time on duty and working regulations for railway employees and labourers.

Reporters.—America—Mr. G. S. Potter, third Vice-President, Baltimore and Ohio Railroad; Switzerland—Mr. Pedide Weissenback, President of the Swiss Federal Railways; Other countries—Mr. Plulippe, General Inspector of the North Belgium Lines.

Conclusions of Congress.

The Congress considered,—

1. That it is impossible to establish uniform rules which are applicable to different special cases, because of the many peculiarities of railroad service.
2. That the rules to be applied should vary not only with the various classes of employees but also for each class with the greater or less exacting character of work done, which renders it necessary to give them sufficient elasticity to make them adaptable to all possible cases.
3. That, due to these conditions, it is impossible to reconcile the rigidity of the laws with the elasticity necessitated by the various arrangements required to meet the needs of the public, the employees, and the employing management.
4. It is held that it is desirable that the employer should have the greatest latitude to fix, under the control of competent authorities, the regulations of work.
5. To fully take into account the importance of the work to be done, the continuity and intensity or the labour required, in order to fix the number of working-hours to be required from the employees of any class.