

APPOINTMENTS IN THE EXCISE.

BY AN EXCISE OFFICER.



LITERALLY speaking, the exciseman is extinct. By an Act of Parliament for that case made and provided, he has blossomed into an Inland Revenue officer. It is possible that the authors of this measure may have had some idea that a new title would go far to wipe away the odium and hatred which had followed these officers since their days began, and render their repute more savoury in the public nostrils. From its first origin to the present time, said Sir

W. Blackstone, the very name of the Excise has been odious to the people of England. If it was contemplated that this legislative mop would avail against this Atlantic of abuse, the result has proved its futility in so far that this useful Civil servant is still universally known as the "exciseman" in England, and "gauger" in Scotland. In other respects the public is inclining more towards its ancient enemy, and he is fast gaining ground in that fickle favour. Much of this very desirable consummation may be attributed to the abolition of some offensive dues, such as those on paper, soap, and glass; more may be ascribed to the revision of the spirit duties, and the higher modern morality, which has ceased to regard smuggling as a noble and heroic evasion of unrighteous exaction; and, perhaps, most of all may be placed to the officer's own credit, for performing his business in a more considerate, unobtrusive manner than formerly, when his duties were very inquisitorial.

It was formerly the practice of the Board of Excise, in offering a precedent for the guidance of their staff, to suppose it to be signed by one "John Careful, Officer." As a token of our admiration for this artless and ingenious method of submitting a simple and beautiful moral lesson for imitation, we will venture to revive this exemplary personage, and, introducing him anew into the service, follow his career. We will suppose him to have paid his fee of £1, to have obtained his order for examination, and to have duly presented himself, in a nervous and qualmish condition, with many others like unto him, at some place appointed. The examination is not in itself difficult, the range of subjects being confined to handwriting, orthography, composition, geography, and arithmetic (to vulgar and decimal fractions), but the competition is so keen that the whole of the subjects must be sedulously studied; and John would do well not to belie his name if he would attain a good place in the list. As promotions in the service are, up to a certain stage, made by seniority, this is important; though few candidates are aware of the fact, or alive

to its moment. If promotion is at its normal rate, which means a batch of nearly 200 young officers going forward annually, the difference is not material; but during a recent stagnation, which followed on a re-classification of grades and salaries, a few places would possibly at some unlucky juncture mean a stoppage of several months. We will say that John knows all about this, and means to do his "level best;" that he has taken the precaution to carry his own pen with him; that he soon regains his self-possession and confidence; that he lends his ears freely to the dictation from *The Times* or Macaulay's "History of England" (which is not always so clearly read as it might be); that he is not flurried by the ugly-looking sums of compound addition called "tots," twelve of which have to be vanquished in thirty minutes; that he does not delay in choosing a subject for an essay from those put before him; and deliberates carefully before commencing his arithmetic-paper, all the rough working of which, in arriving at results, is required to be handed in. If he does these things, and is well up to his work, John may feel as safe as uncertainty will allow.

His anxiety will be set at rest by a letter as follows:—

C.X.

N.

Civil Service Commission,
23rd July, 187—.

SIR,—I am directed by the Civil Service Commissioners to acquaint you that at the recent examination for the situation of Second-class Assistant of Excise you were not one of the successful candidates.

I am, Sir,

Your obedient Servant,

(Signed) T. WALROND.

Mr. John Careful.

Note.—No further particulars respecting the examination can be given.

Or thus:—

C.X.

S

Civil Service Commission,
23rd July, 187—.

SIR,—I am directed by the Civil Service Commissioners to acquaint you that at the recent examination for the situation of Second-class Assistant of Excise you were one of the first 100 candidates, and that the necessary inquiries as to your age, health, and character will now be proceeded with.

I am, Sir,

Your obedient Servant,

(Signed) T. WALROND.

Mr. John Careful.

Note.—No further particulars respecting the examination can be given.

After receiving this latter *happy despatch* he will be inundated by inquiries; he will seem to breathe an atmosphere of catechism. Every detail of his life will be asked for; all his previous business career investigated; his school-boy days brought up in evidence against him; doctors will arraign and sound him; and if any hitch occurs, great will be the correspondence that will follow. Every precaution is certainly

taken that all fresh members of this body shall be of honest parentage, sound understanding, and fair education. Finally, he is set at rest by the following :—

C.
G.

Civil Service Commission (S.W.),
28th September, 187—.

SIR,—I am directed by the Civil Service Commissioners to acquaint you that your certificate of qualification has been sent to the Board of Inland Revenue.

I am, Sir,
Your obedient Servant,
(Signed) T. WALROND.

Mr. John Careful.

Almost immediately he receives his call in these terms :—

Inland Revenue Office.

SIR,—The Civil Service Commissioners having certified that you are qualified to be admitted on probation to the situation of Assistant of Excise, I have to inform you that arrangements have been made for giving you the necessary instructions in the duties of your office for a period of six weeks. You are therefore requested to commence those instructions on the 1st October at the Inland Revenue Office, Utopia, under Mr. Smith, Officer of Utopia 1st Division.

A set of books and a case of gauging instruments will be furnished for your use, but the latter will remain the property of the Board. It is expected that you will devote your whole time and energies to the study of the Revenue business and accounts; and on completing your instructions in a satisfactory manner, you will be entitled to salary from the commencement thereof at the rate of £60 per annum.

After being instructed, you will receive a commission from the Board; but your appointment will cease at the end of six months, unless satisfactory proofs shall have been given of your fitness for the Public Service. It is also to be understood that, at all times, you hold your office at the pleasure of the Board, and may be required to serve in any part of the United Kingdom.

I am, Sir,
Your obedient Servant,
W. H. SENIOR, Collector.

John attends to this notice, and finds himself (after some more questions) at a huge distillery, where for a time he wanders about as in a dream. Everything is so strange to him. But after his six weeks of pupilage are passed, he has a surface-knowledge of these things, sufficient to enable him to pass supplementary examinations at the hands of the Supervisor and Collector of the district in which Utopia is situate; then he is taken before a magistrate to sign a declaration to bear true allegiance to Her Majesty, receives a formidable-looking parchment commission, which constitutes his authority, and is forthwith ordered to be attached as Second-class Assistant to a country Collection, which we will call Clovernook. He is allowed ample time to reach there, receives salary during his journey, with travelling expenses at the rate of 3d. per mile; and he wishes that, at that rate, Clovernook were double the distance.

In his new sphere John gets a varied experience of duties, places, and people, as his part in the official system is to supply any vacancy caused by officers taking sick or private leave, or to relieve any pressure of business in the Collector's office. Although John's nominal salary is only £60 per annum (he gets this whether he is employed or idle) his actual income is much more, as he has allowances of 2s. a day when acting for a Division officer or working in the Collector's office; and when taking the place of an absent Ride officer, he is allowed 3s. per diem, with the subsistence allowance pertaining to the station if

he is employed in it beyond a week. For any distance travelled beyond five miles, expenses are allowed at the rate previously mentioned. John finds stations differ; some are much harder than others; all are harder in winter than summer. On the whole he is not overworked, but his current work must be done. Distance must not daunt him, nor difficulties dismay him, nor must any unconsidered trifle of weather, such as a flood or a snowstorm, stand in his way. Still, he knows when his work is done; he can feel himself beyond business cares or fear of bank failures. Let his diversions be what they may, he will generally have time and opportunity to follow them; and, unless his tastes be luxurious or his habits expensive, he will have enough of cash and to spare.

If John commits any fault he will be reported by his Supervisor, who examines his books frequently and minutely, and checks him at every point. Punishments consist of cautions, censures, reprimands, and removal on displeasure. A recorded caution stands on the register one year against an officer; three of these are reckoned as an admonition, and two admonitions equal one reprimand, which stands two years. While any punishment is on record no officer is eligible for promotion or entitled to any increment of salary. Removal under displeasure means that the officer will have to bear all his own expenses, as he does also if he is removed from one place to another at his own request. A caution runs thus :—

Inland Revenue,
Somerset House, London, W.C.,
1st April, 187—.

SIR,—The Board, having perused the Abstract of the Diary for Clovernook 1st District for the 6th Round, 187—, in which you are reported for altering a figure in the Malt Survey Book of Clovernook 3rd Division, and for other irregularities, direct that you be cautioned.

I caution you accordingly.
This caution is recorded.

In time John is appointed First-class Assistant, at a salary of £95 per annum, and finds himself sent to a distillery or warehouse. There are but few distilleries in England, owing to an enactment which compels distillers there to have stills of large content, so that it is long odds that John's new station is in Scotland or Ireland. It may be in muddy, rollicking Dublin; in classic, beautiful Edinburgh; or smoky, bustling Glasgow; in some squalid Irish village, with soft scenery around; or "a lodge in some vast wilderness" of moors and lochs, bounded by majestic mountains, whose constantly changing glories will grow into his soul. It may be the Orkneys or the Hebrides, Connemara or Tipperary. Wherever it be, John will have plenty of work, and at all hours of the day or night. It may happen that he will be employed all night, though this seldom occurs. Whenever the distillery ceases work, as almost all do during the summer, John, not being needed, is "dropped." His salary drops also to £60, but he will be employed again in miscellaneous duties as aforesaid, and receive the usual allowances. On the whole, he never gets so much as First-class Assistant as he did when Second-class Assistant, which is somewhat strange promotion. The only benefit, indeed, is that it leads him on to his

Ride, where for the first time John has the standing of an officer, with a station solely in his charge; here his commencing salary is £115, rising by increments of £5 to £130; he receives an allowance of £40 where-with to keep a horse, as his station consists of several parishes, or if he is allowed to dispense with a nag, he is granted travelling expenses proportionate to his work, and the distance at which it lies from the place fixed as his residence. These range from £10 to £32. An additional allowance for subsistence, ranging from £5 to £15 per annum, is allowed. The time it may have taken John to reach this rank would vary according to the rate of promotion; formerly it was often reached under four years, now it takes five, and for a time will probably take over six years. Similarly, John cannot tell how long he will be in his Ride before he is appointed to a Division—generally over five years. A Division is a close station, one that can be worked on foot, and generally consists of a small town, or a slice of a large one. Here John has a salary of £140, rising by £5 annually to £200, but if he intends seeking further promotion he will not have time to reach his maximum before he is called up for examination to pass for Examiner. This examination is almost entirely technical, except that book-keeping and arithmetic of a very advanced kind are included, and is difficult to pass, while opportunities occur but seldom, as only about one in every seven officers ever reach this stage, the salary attached to which is £200. An Examiner acts in the absence of Supervisors who are sick or on private leave, and he has allowances of £40 and £60 per annum when officiating in foot-walks or riding districts respectively. In time he is appointed a Supervisor himself in a riding district, which comprises a number of officers' stations. These are really the most important and hardest-worked members of the service. The charging of the revenue, though resting mainly on the officers under them, is at all points checked by them; their duties are arduous and varied. The salary allowed is from £230 to £250, or when in a foot-walk, which is a district where no horse is needed, from £260 to £300, in each case rising by £10 annual increments. Riding Supervisors are allowed £55 per annum for horse-keep, or travelling expenses in lieu of this, and a subsistence allowance which must not exceed £52 per annum, but which is generally fixed at a rate far below that sum. Very few reach rank beyond this, though they may apply for admission to the grade of Inspector, and, if they live long enough, they may be called up to an examination even more stringent than the last. Passing this, John will be entitled to a salary of £350, rising by £10 annually to £400. For this he officiates in the absence of Collectors, and acts as a superior check officer, ranging the country far and wide, according to a route mapped out for him, and examining into the efficiency of the officers of every grade. During these ex-

peditions he receives an allowance of 16s. per diem. After this point all changes are made by the choice of the Board. Even before it the Board have absolute control, but seniority is generally an important factor in promotion, providing the necessary tests are satisfactorily passed. But John, if he does become an Assistant Inspector, may perhaps pass from that to be a Collector, or may become an Inspector without a qualifying prefix, or even a Superintending Inspector. The salaries attached to these ranks are as follow:—

	<i>Rising</i>
Inspectors	£450—20—650.
Superintending Inspectors.....	700—25—800.
Chief Inspector.....	1,000
Collectors, First-class	700—20—800.
" Second-class	550—20—650.
" Third-class	450—10—500.

These are the "plums" of the service, and few are the fortunate ones that obtain them. In any case they are only won by a life-time of application and continuous study, and by conspicuous ability. The crush to enter this confined circle may be estimated, by considering that to a body of some 4,000 officers there are only twenty-nine Inspectorships; of Collectors, eleven of the first-class, thirty of the second, and forty-nine of the third.

It has been impossible within the limits of this article to follow John minutely through his duties, or to carry him into the by-ways of the service. He might have entered the laboratory or gone into the office. We might, of our sovereign will and pleasure, have appointed him to a Preventive Station in Scotland, given him an allowance of 6s. a day beyond his salary, and a couple of men under him to aid him in his searches for smuggling. Here he would have a wide, wild country to range over, would not be allowed to return to his residence more than twice in each week, or remain there more than one night at a time. We have, however, seen fit to keep John in the high-way of the service, and now we may leave him to cling to his position till death loosens his hold, or until he sees fit, or is obliged, to superannuate. In the latter case he will be allowed one-sixth of his salary (at the time of relinquishing business) for every ten years' good service he can show, the whole not to exceed two-thirds of his expiring salary—*i.e.*, earned by forty years of work.

In this groove do the lives of most Excise officers run. They do a great work. Their labour is often heavy, their endurance frequently tried. Their duties are delicate, and can never be popular, because their business is restrictive and suspicious, and because they dip deeply into people's pockets. They have to exercise much tact, and often great forbearance, in their intimate and varied relations with the public; that they perform their duties with discretion and consideration, the absence of complaint against them, and their growing popularity, will conclusively prove.

