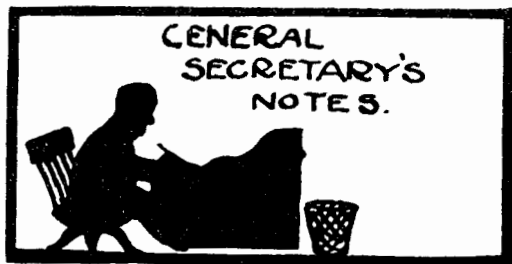


The Customs Journal.

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Fortnightly.



Communications relative to this column should be addressed to Mr. J. Merron, 167, Clive Road, West Dulwich, London, S.E.21.

There is something magical about the word "overtime," and probably this applies more to Waterguard overtime than to any other. It seems to exercise a phenomenal influence over all the persons and things within its sphere. If it were possible to publish a collection of anecdotes, humorous, sordid and tragic, such as are familiar to every officer of the Department ever since overtime pay was first introduced, it would no doubt make a most useful book of study for the psychologist.

There are some who remember the bad old days when payment for Sunday work seemed as impossible of attainment as is a decent salary to-day. In that time, to ask for an occasional Sunday off duty in order to attend a place of worship was to risk ridicule and ribaldry. Many a graceless mandarin of those days firmly believed that the rank and file of the Waterguard were destined in any case for that region where piety is said to be unknown; and therefore it was commonly regarded as hypocrisy, and a desire to shirk work, when some unfortunate "boatman" professed a regard for Christian practices.

It was a humble shilling that worked the magic change, but it was because that humble shilling was labelled "overtime pay" that it became so powerful and important. It caused the authorities to take a sudden and tender interest in the spiritual welfare of the staff. Every possible effort was made to give officers a maximum of freedom from Sunday work, and these efforts were so very successful that the bright hopes entertained by the staff of adding weekly that desirable shilling to their pathetically meagre pay gradually grew dim and finally disappeared. This resulted in a changed attitude on the part of the staff—and, indeed, with some excuse. From then onward Sunday duty became

more attractive, and people were as eager to be on duty as they previously had been to get a Sunday off duty—and with about as much success.

This metamorphosis might well call forth satirical comment, but it should not be forgotten that, so far as the staff was concerned, such comment was less merited because of the extenuating fact of their very low wages. The granting of a living wage would have obviated the whole sordid business.

* * * *

To-day the overtime system has developed to such an extent that officers have come to regard the extra remuneration as an integrant part of their salary. This, of course, is only natural when it is considered that most of them would be in difficulties if compelled to subsist solely on bare salary. This fact gives rise to the common belief that Waterguard overtime is always taken into account when salary scales are fixed; and it is positively certain that any interference with existing overtime would have a galvanic effect on the staff.

Briefly, the situation now is that whilst in theory overtime is "extra remuneration," in practical effect it is ordinary remuneration, and the truth of this becomes more obvious with the general adoption throughout the kingdom of methods to equalise overtime pay.

Consequently, overtime now forms the pivot on which almost all questions of staffing and re-staffing revolve. The official view must necessarily be the theoretical one, and in these days of financial stress it is only natural that anything that can be referred to as extra remuneration should be the object of careful scrutiny for economy purposes.

In the Waterguard about 75 per cent. of overtime is in respect of Sunday and holiday duty, and though it is quite true that preventive work is just as necessary on Sundays and Public Holidays as on any other days, yet, since this is the heaviest item of extra remuneration, it has received most attention, with the result that not only do many officers feel the pinch of reduced remuneration, but also preventive measures are severely restricted. How long that state of affairs can continue remains to be seen.

We have here a problem that requires very careful consideration, and one which the Association may have to tackle before long, and, no doubt, officers who have had experience in the coal ports during the lock-out will have useful opinions to contribute.

* * * *

The Executive Committee dealt with a large amount of important business at the meeting which took place on the 5th inst., the result

being a healthy crop of references to the Waterguard Sectional Committee. These included claims for increased Annual Leave, revision of Seniority for Post-War Entrants, and improvements in launches employed in Waterguard service.

Much discussion took place regarding a proposed scheme for revision of Waterguard grading. The matter was adjourned, but not before it was made plainly evident that the existing system of two sections for the C.P.O. Grade was decidedly unpopular.

The decision to proceed with the claim for increased leave was preceded by much argument as to whether the moment was opportune. There was not the slightest doubt, of course, that leave is at the moment quite inadequate. The Staff Side are confident of being able to put up a very good case for improvement.

Regarding Post-War Seniority, the Executive, after careful consideration, came to the conclusion that their decision must be in accordance with the result of the plebiscite, and as this was in favour of date of entry being the basis of seniority, action was taken on these lines.

The question of unsuitable launches has irritated the minds of Waterguard Officers for a considerable time, but it is now hoped that a request for staff consultation in matters of accommodation, speed, etc., will lead to satisfactory conditions.

The discussion on the question of "affiliation" was conducted on strictly non-political lines. The proposed veto on affiliation as announced by the Chancellor does not refer to affiliation to any specific body, but apparently aims at taking from Civil Servants the right to become associated with any outside organisation. The Executive, viewing the matter from this standpoint, decided that any move to curtail the rights of Civil Servants should be opposed. It might be mentioned that the P.S.A. in taking this decision ranges itself with most other Associations, many of whom have no outside connections whatever.

* * * *

Now that the plebiscite on Seniority of Post-War Entrants has been disposed of, attention of the whole A.P.O. Grade will be focussed on the question of monthly pay. A plebiscite on this will take place as soon as the necessary forms can be got ready.

It should be interesting to all A.P.O.'s, more especially the younger element, to recall a previous plebiscite on a similar question. The result was an overwhelming majority in favour of monthly pay, and the only reason that the Association did not proceed with the question was because the "lump sum retrospective payment" with which it was expected to cover the period of transition from weekly to monthly

salary did not materialise. The application of the Treasury Circular, which offers fortnightly payments for the first six months, should fill the gap left by the "lump sum" disappointment, and influence all this Grade to plump for monthly salary, and the consequential increase of status.

* * * *

Anyone who would make himself acquainted with the working of Whitleyism in the Civil Service cannot do better than read the articles now appearing in the "New Civilian" on this subject. The whole question is tackled from the beginning and is very well handled.

J. MERRON.

THE BETTING TAX.

Since it is suggested that the Government has established a new Department to administer the Betting Tax, and has appointed as Controller Mr. William Adams, late Chief Constable of Doncaster, it may be useful to explain exactly what the facts are with relation to the pending operation of this new duty.

The Betting Tax will, as in the case of the Entertainment Tax, be levied by the Customs and Excise Department. The existing staff will control the registration and licensing of bookmakers, the payment of the duty generally, and all the normal detailed work of administration.

For the purpose of enforcing the Tax on operations at racecourses themselves, it will, however, be necessary to have a small body of men familiar with these places and with races, and also generally with the methods and paraphernalia of betting. To be the head of this little section, which is under the control of the Commissioners of Customs and Excise, Mr. William Adams has been appointed, and he will have a little staff of his own to exercise what, in effect, will be very largely police duties. In the case of most small operations at racecourses, particularly when carried out by unknown and less reliable bookmakers, some stamping system will have to be used, just as is now the case at some places with respect to the Entertainment Tax. The better-known reliable bookmakers will pay their betting duty on certified returns at fixed periods.

The adaptability of the Customs and Excise Department has thus prevented for the moment any increase of staff except a few new special employees only, and a small number of clerical staff at Headquarters. Existing pressure of work in the Department will, it is thought, make it necessary to recruit more members of the Outdoor Staff of Officers in the near future.

INCREASED WORK AT CERTAIN PORTS.

By "OLD STAGER."

The various articles that have appeared in this journal referring to the overworking of Waterguard Stations shows that no relief has been afforded to cope with the large amount of extra duties entailed by the addition, at certain ports, of a steady flow of foreign imported coal. It seemed logical to expect that the staffs at the coal exporting ports, where trade has been depleted, would have been utilised to give relief to ports where importations of coal were a serious increase to the normal state of the ports. But the Waterguard became used, during the long period of the war, to accept in silence a multiplicity of extra duties, often making it humanly impossible to carry out all the duties according to code during a normal spell, and it has become quite usual to do the best possible in the time available. Now, at the ports where we have had this additional rush of coal imports, the staff has simply, as it did during the war, rushed around doing the best possible under the circumstances. We often experience at our port the necessity of foregoing, in normal times, the luxury of a meal during our eight hours, but now, with miles of station to cover, and the big increase of arrivals and clearances to be dealt with, time for a bite is almost unknown. On a typical evening there were eleven steamers from foreign working outside legal hours, two of them forty minutes' tram journey from the Depot. These, of course, had to be visited in addition to the normal tide and clearance work of the station.

The writer can still cover the ground as fast as, and climb a rope ladder with, any of the youngsters; but I am satisfied that any Waterguard Officer who says that he could, under similar circumstances, have retired that night without a feeling of uneasiness, is running a serious risk of jeopardising his prospects in the world to come.

The Waterguard is still suffering from many very ancient complexes. A Chief Preventive Officer—not a man with a vivid imagination, who believes that in the good old days he boarded and rummaged umpteen foreign arrivals and shipped umpteen different lots of bonded stores on umpteen different vessels, all in one tide; but just a plain straight man, with courage to speak the truth and shame the devil—could straighten out many of them. He might accompany a Preventive Officer during a whole watch, and see that he performed the whole of his duties as his instructions bid him do, and then report to Headquarters whether he believed it was possible for the P.O. to conscientiously perform all the duties as it is laid down that he should perform them. If this were done it might entail some increase in staff, but there is not a great deal of room for doubt that the authorities would earn the gratitude of many

of their staff in this world—and the next; for we cannot bring ourselves to think that the Hon. Board, or even the Treasury, would ever wish any of the staff to run the risk of going "thirty miles on the other side of H—, to Fiddlers Green," where they say the old sailors go to.

PREVENTIVE STAFF ASSOCIATION.

EXECUTIVE COMMITTEE.

At the twelfth meeting of this Committee, held at the Association Offices on October 5th, and the two following days, Mr. E. P. Madden presided over the following members: Messrs. J. Merron, J. T. Sutton, A. W. Purdye, W. G. Thomson, J. A. O'Connor, A. Milne, S. E. D. Ball (co-opted), and W. H. Powell.

Enquiries are still being made in the Districts on the various issues affecting STAFF STRENGTH. It was decided to send out a further circular explaining more fully the information desired.

The ORGANISING SECRETARY'S REPORT lacked none of the usual optimism and reassurance. The quarter under review was the one in which very heavy calls are made on the funds, but even so, the statement of accounts shows a very healthy state of affairs. Arising out of the discussion, the Secretaries were instructed to enquire into the cost of extra minutes, etc., supplied.

In the GENERAL SECRETARY'S REPORT mention was made of the change of station of the Assistant Secretary, and the hope was expressed that this more favourable position would continue.

Mr. Merron reported a case of a P.O. who, whilst in the normal execution of his duties, was assaulted by the master of a ship. After discussion, it was decided that, in the best interests of the Service, both from the point of view of protection of the Revenue and of dignity, the strongest possible action should be taken.

The Report of the SUGGESTIONS COMMITTEE elicited the fact that the first Waterguard honours from this source go to a Preventive Officer in London. The full Committee having decided that whilst legislation difficulties made it impossible to apply the Deck Cargo suggestion, the merit of the suggestion warranted the notation of the officer's record.

The several suggestions referring to the amendment of Waterguard Forms were forwarded to the Sub-Committee dealing with List 142.

In the absence of the Minutes of the Conference, it was decided to take the COUNCIL BUSINESS in the order of the Interim Report. This was taken para. by para.

The Secretaries reported that the plebiscite of the A.P.O. Grade on MONTHLY SALARIES would be taken as soon as possible.

Following a discussion on "CUSTOMS JOURNAL" FINANCE, it was decided to remove the limit placed on expenditure on the understanding that no further obligation be undertaken without the sanction of the Executive.

Arising out of the discussion on WATERGUARD CLAIMS some very interesting new points were raised. It was decided to adjourn consideration of these in order that the E.C. members could be supplied with particulars.

The question of LEAVE was discussed, and finally it was agreed to reopen this matter on the Waterguard Sectional Committee. A reference to this Committee is being sought.

The resolution from the Conference, seeking to bring C.P.M. Grade under the direct supervision of the P.O. Grade, was referred to the W.S.C.

In view of the majority of Ex-Service P.W. ENTRANTS being in favour of the Date of Entry method, this matter has also been referred to the Sectional Committee. The plebiscite figures were:—

For Existing Method	31
For Yearly Groups	7
For Date of Entry	124

The question of PROMOTION BY MERIT was adjourned in order that the Secretaries may draft out a new scheme based on the discussion at the Conference.

The position on the UNIFORM was fully reported, and the E.C. expressed satisfaction on the manner in which this difficult question had been handled. It was, however, decided to press for the issue of the mackintosh coats without any offer of extended life of the overcoat.

The scheme of TRAINING FOR PROBATIONER A.P.O.'s was referred to the Sectional Committee.

It was reported that every endeavour was being made in London to get the EDUCATION CENTRAL COMMITTEE set up. Many nominations had been received and a ballot would have to be arranged.

The settlement of the RECRUITMENT question is being held up owing to the fact that it has not been possible to arrange a full meeting of the W.S. Committee. In the meantime, the E.C. considered the resolution from the Conference restricting the entrants to the A.P.O. Grade to those candidates successful at an open competitive examination. Instructions were given to the representatives on this Committee.

Following a very lengthy discussion on the proposed VETO ON AFFILIATION, instructions were given to the General Secretary for his guidance at the meeting due to be held on October 8th.

During the course of this Executive Meeting, Mr. J. T. Sutton, Organising Secretary, received official intimation of his appointment to London on promotion to P.O. Grade. The Chairman, on behalf of the members, expressed the

heartiest congratulations. Mr. S. E. D. Ball now becomes A.P.O. representative on the Executive Committee, and Mr. Sutton will be a co-opted member until the next Annual Conference.

W. H. POWELL.

LONDON.

At a District Meeting held in London on October 14th, a Port Committee, consisting of representatives from each of the Stations, or groups of Stations, was set up, and the first meeting will be convened at the earliest possible date. A London Port Committee has long been a necessity, and there is much work of an urgent nature awaiting attention.



All contributions relative to this column should be addressed to "Scrutator," c/o The Editor, 91, Tressillian Road, Brockley, London, S.E.4.

The following question is the only one received since the last issue of the "Journal":—

Question.

A passenger produces cutlery, the duty on which is 5s.; also two pairs of fur gloves. He has no more dutiable goods in his possession.

How should he be dealt with?

Answer.

In paragraph 10 of General Order 79/1925 we read that the free allowance for goods liable to Safeguarding of Industries Duty is a duty limit of 5s.; but that, *in addition*, one pair of fur gloves may be allowed duty-free under certain conditions. (See General Order 36/1925, paragraph 12 (1).)

Therefore, I should say that, irrespective of the one pair of fur gloves mentioned above, duty should be charged on the cutlery and the other pair of gloves.

"SCRUTATOR."

GRAVESEND DEBATING SOCIETY.

The Gravesend C.H. Debating Society held its opening meeting of this session on October 12th, when the debate took the form of a Mock Parliament. After the usual business of the evening, the Chairman, Mr. Dunlop, announced that a ballot of the members present would be taken and the parties made up as a result of such ballot, the numerical strength of each party being as representative as possible to the strength of the governing parties.

The Speaker, Mr. Dunlop, introduced the Bill as follows:—"That on and after October 12th, 1926, it shall be unlawful for any body, association, union, or any organised number of Civil Servants, to affiliate, join, or associate themselves with any political party whatsoever."

Mr. Richardson (Prime Minister), in supporting the Bill, said that the special committee of the Cabinet had given careful consideration to this subject. The Bill had his wholehearted support, and he stressed the fact that Civil Service organisations did a great deal of good to their members and also rendered valuable service to the heads of Departments, and through them were of material help to the Government. The National Whitley Council was the principal negotiating body of the Service, and it was not the Government's intention to weaken or interfere with this body. The Service generally had dispensed with its Parliamentary representatives since this Council was set up simply because political co-operation with any political party is unnecessary. The Service was under an obligation to faithfully serve whatever party was in office, therefore affiliation to any party whatsoever could be made a distinct menace to the Government and community at large in a time of crisis. Efforts had been made quite recently to effect this by means of General Circular No. 61, Gen. 1926, of which all present were cognisant, and of its results in certain sections of the Service. How could any Government maintain order, perform its duties and protect its subjects if this serious state of affairs cannot be dealt with by any form of legal right? It was the Government's duty to take such measures as would ensure the continuance of national services to their full capacity, and in times of emergency create and administer other Departments necessary to carry on the nation's work, and thus protect the people who had elected them to administer their affairs. This could only be done by having a free and unfettered Civil Service. It is our duty to pass this Bill to protect the nation against any outrage by its own Civil Servants.

Mr. Woodford (Labour) opened for the opposition by accusing the Prime Minister of the same trait that was displayed years ago by that noble lord whose far-famed policy was "Wait and See." Such a policy had caused great dissatisfaction amongst Civil Servants, the outcome of which was this Bill; this "insult" to that great and honourable body of servants of the State—a Bill born of panic and fear of the

Government's own neglect. To every grievance voiced by the worker either in industry or in the Service the Government answer was always the same, viz., "They are becoming revolutionists; they must be suppressed." In the greatest trial this country has ever known, during the years 1914-1918, these accusations were never levelled against the British worker; no, for those in power were only too glad to applaud his patriotism; but now, when Government neglect and super-caution has rendered the workers position intolerable, he is confronted with the old bogey, Bolshevism, as an answer to his just claims. The Bill is a monstrosity, a slur on the character of the world's finest Civil Service, and should be thrown out without compunction. Let us hope fair play will always be our watchword.

Mr. Camburn (Liberal) praised the work and loyalty of the Civil Service, and said this Bill would antagonise this splendid body of workers. If the Prime Minister thought the Civil Service was not satisfied with its conditions, and goodness knows, there are many grievances, why resort to the use of the knife when the obvious remedy lay in medicine? The Government by its autocratic and almost feudal manner in dealing with the Civil Service drove them to associate themselves with a definite political party. The remedy lay in the restoration of a just Arbitration Board with equal representation and full powers.

Mr. Dines (Conservative) ably supported the Bill and amplified the Prime Minister's reasons for the Bill. The country can rest assured the Civil Service has full and ample means of rectifying any grievances, which may arise, in the National Whitley Council; therefore, affiliation with any political party is unnecessary.

Messrs. Carnie, Keeble, Twist, Grey and Belger (Conservative), Purdye, Thomas and Wood (Labour), and Tansley (Liberal), made excellent speeches for and against the Bill, and the debate was wound up with closing speeches by Messrs. Woodford and Richardson.

At the conclusion a secret ballot was held, which resulted in the Bill being carried by six votes.

THE CIVIL SERVICE AND LEGISLATION.

In view of ministerial statements both inside and outside Parliament, the Civil Service Confederation has noted the declared intention of the Government to introduce legislation to prohibit the affiliation of Civil Service Staff Associations to outside industrial and political organisations, and declares that, while Civil Servants will serve loyally whatever Government is in power, they have the right to protect their own interests as employees, by affiliation to outside bodies. Therefore, the Confederation offers, and will offer, strenuous resistance to any such proposed legislation.

GOOD OLD FASHIONS.

By J. C. O'SHEA.

It has long been the fashion to scoff at the middle ages. But fashions, of course, change, and the fashionable scoffers are becoming somewhat old-fashioned, although, really, they are not even that, for they know nothing of the good old customs of the middle ages. That is to say, they know nothing of the age which gave us Magna Charta, the basis of British freedom to this day. There is a blank in their minds on the subject of the age which gave birth to our Parliamentary and legal institutions and to our university system, and which built our Gothic cathedrals, to the very dust of which we raise our hats with reverence. Yet the first thing to be said of the mediævals is that they knew all about the moderns. The 13th century, for instance, was well acquainted with the economic doctrines of the 20th, but it treated them with disdain and rejected them as being anti-social. This is no cross-word puzzle. It simply means that the theories of to-day are but the theories of the old Roman law and of the ordinary selfish man known in all ages. The Roman law sanctioned and supported the practice of buying cheap and of selling dear, of getting as much and of giving as little as possible. The modern policy is similar and possesses as little moral gloss. It allows prices and wages to be settled by bargaining. "Every man for himself." "Buy in the cheapest market and sell in the dearest."

Now, the central principle of the economic system of the middle ages was the principle of the JUST PRICE, which was inspired by the Trade Guilds. By this was meant the price at which two parties in exchange, buyers and sellers, made equal sacrifices and received equal advantages. Rules were laid down to be followed in fixing prices. Under these rules price should be high enough to enable labourers, artisans and merchants to maintain themselves suitably, but low enough to allow the poor to obtain, at least, the necessaries of life. Broadly speaking, it was costs of production that determined just prices, and costs of production were whatever was necessary to maintain the different producers in their customary standards of life. The living wage was the first charge on industry, and prices were regulated accordingly.

Mr. E. Lipson, Reader of Economic History at the University of Oxford, in his "Economic History of England," writing of the middle ages, states: "Starting from the conviction that the labourer was worthy of his hire, their principle was to award him with the recompense suitable to his station. They did not hold the principle of minimum subsistence—the iron law of wages—where wages are forced down to the lowest level at which the workman can subsist. Instead, they seemed to have recognised that wages should be made to conform to a fit and proper standard of life." Amongst many others

who bear similar testimony are Professor Cunningham, the greatest of English economic historians, in his "Growth of English Industry and Commerce," and Mr. H. M. Hyndman, in his "Economics of Socialism."

It was, of course, impossible to get the principle of just price perfectly embodied in regulations. Even if it were possible, the regulations could not have been worked if there had not been a right spirit and a strong social will. Co-operation is very difficult to maintain, and the avarice of strong and able men is equally difficult to keep in check. But the economic spirit of the middle ages was co-operative and not competitive. The principle of our modern system is that men should be free to pursue their own self-interest; the principle of the mediæval order was that men's actions should be regulated to conform to the common interest. So this system worked for centuries side by side with sound economic progress. The condition of the working classes was, relatively speaking, far better than it is to-day. Labour, though it has made much progress from the last and immediately preceding centuries, is in a lower position than it was in the middle ages. It reached its highest pinnacle well nigh on five hundred years ago by means of the Trade Guilds already referred to, which were the most characteristic institutions of the economic life of mediæval civilisation. These guilds, overcoming the traditions of barbarism and of slavery, produced the first free system of industry known in history, and more free than any which has so far followed it. The guilds represented a unique system of free, democratic, co-operative industry which was entirely unknown in the world before.

Let it not be imagined that they were fixed and rigid things, for they, like all living institutions, were ever in a state of "becoming" capable of adapting themselves to fresh conditions. They survived, in form at any rate, until the middle of the 17th century. They might have still lived, but the State in the previous century had commenced to do the things which the guilds had formerly done, and which they ought to have continued doing. The real reason, however, for their disappearance was due to the fact that they had lost their old communal spirit and were, as a result, unable to adjust themselves to the new demands of industry. The pernicious spirit of individualism, so rampant at this moment, had arisen, and in the fætid atmosphere thus created the guilds died. In such an atmosphere the fairest flower will always surely perish. With the passing of the guilds, men were no longer treated as human beings with a sacred personality, but were practically reduced to a slavery as degrading in many respects as that of the slaves of the old Roman Empire. The pages of English history tell the tale of that long and weary fight, still raging, for their God-given rights, which men commenced in the economic and social darkness of a couple of hundred years ago.

To-day men's minds are gradually turning back to the light of the middle ages, to the days of Merrie England, in their search for a solution of industrial problems. Perhaps they do not idealise the middle ages, and they are certainly not seeking to restore them. But they are setting out to find a democratic form of industrial autonomy which will spring from the principle which inspired the economic system of mediæval England.

SMOKING CONCERT AND PRESENTATION AT CARDIFF.

A happy gathering assembled at the Old Arcade Hotel, Cardiff, on Friday, October 15th, the occasion being the first social event of the season.

The Collector, C. B. Churchill Lemon, Esq., presided, ably supported by Messrs. G. Marr, W.S., H. Howell and B. T. White, C.P.O.'s, the guest of the evening being Mr. C. Brache, late P.O., Cardiff.

A pianoforte solo by Mr. Harding and songs by Messrs. Densley and Pike having been well received, the Chairman proceeded to the principal business of the evening, and in a very able speech mentioned the fact that he had served at Southampton with Mr. Brache twenty-one years ago, and wished him long to enjoy his well-earned pension. Others who testified to the many good qualities of Mr. Brache were Mr. White, C.P.O., Messrs. Young and Owen, P.O.'s, Rundle, A.P.O., and Hodges, Wr. The presentation was then made by Mr. Howell, C.P.O., who, in asking Mr. Brache to accept a gold Albert from his colleagues, wished him on their behalf long life and happiness in retirement.

Mr. Brache feelingly responded in a few well-chosen words, and was greeted with musical honours.

The company then settled down to an exceptionally good entertainment. Messrs. Ambrose Jones (tenor), Arthur Hughes (entertainer), Lewis Morgan (baritone), and Harry Pike (comedian), all well-known artistes of Cardiff and Barry, together with Messrs. Densley, Knight, Harding and Crothers, combined to give a programme of high-class artistic ability, and a very enjoyable evening ended at 10.30 p.m. with the singing of "The King."

C. & E. ORPHANS', WIDOWS' & WAR MEMORIAL FUND.

The quarterly meeting of the Executive Committee was held in Room 120, Custom House, on Monday, the 4th inst., when N. R. White, Esq., Vice-President, presided, and the other

members present were Messrs. Widdowson, Thorne, Moffatt, Medwin, Dingley, Powell, Roberts, Abrahams, Beard, Rose, Eperon, and Johnson.

The minutes of the last meeting were approved, and the Secretary read a number of letters of thanks from beneficiaries. A financial statement was presented showing that during the quarter £315 had been disbursed in grants to assist in the maintenance and education of fatherless children, and to widows in necessitous circumstances.

The Secretary submitted a list of 30 new members and all were duly elected.

Two applications from widows for assistance, under Rule 23, to maintain and educate their children were considered, and in both cases the children were elected to benefits at a present cost to the Fund of £55 per annum.

The Committee also had before them seven applications from widows, whose ages ranged from 84 to 42 years. Reports from the Visiting Committee showed that all were in necessitous circumstances due to inability to support themselves because of infirmity through age or serious illness. In each instance the Committee granted £15.

The half-yearly report of the Visiting Committee on the visits paid to the homes of the children in receipt of benefits under Rule 23 showed that the grants were being properly expended and of great assistance to the recipients.

LORD EUSTACE PERCY AND ECONOMY.

Speaking at a meeting of the Hastings Chamber of Trade in October, Lord Eustace Percy, Minister of Education, dealt comprehensively with the attacks made upon the Government for non-reduction of expenditure. He said that the purpose of his visit was to discuss with them matters which were at present in the public mind. The chief one was taxation and Government expenditure, both in the national government and the local governments. That was the time of the year, he added, when the public began to press for economy and the lightening of taxation. It was the same every winter. The general opinion was that taxation was too heavy and that economy was necessary. A Government of any sort should always be conducted in as safe a way as possible, and it was important that those who were responsible for Government administration should see what were, in their opinion, the prospects of an economical administration. They were often hindered rather than helped by extravagant statements, either on the part of the Press or hot-headed organisations.

There was a very general impatience which was not only confined to Government administration, for there were fields for Government economy in many enterprises. A politician often thought he could conduct a business more economically than the one actually running it. There was always some amount of truth in criticisms, but he could say with a fair amount of certainty that they could not expect a sensational reduction in Government expenditure, and there was nobody in the administration who would recommend a drastic reduction. Economy should be directed in the right way. He himself, as the Minister of Education, was responsible for an expenditure of £70,000,000, but without overhead charges it only amounted to £800,000. He had very little doubt that local authorities could make a considerable reduction in overhead charges, but these were very small. He held that the reduction of such charges was the only way to real economy. Hot pressure for sudden economy tended to produce economies which were not stable, and which always resulted in some form of reaction.

He remarked that he had been trying to put the expenditure on education upon a surer basis so that it would not be so fluctuating as it was in the past, and, he added, it was impossible for anybody, looking at the past year of educational expenditure, to gain any idea of the normal expenditure in existing educational services. Hectic economy and a resulting change in policy were absolutely fatal, as any business man well knew, and the only way economy could be really permanent was to settle a basis of Government expenditure upon which it could progress year by year. Business men should press for a steady reduction in general expenditure and overhead charges. Taking the general range of his own administration, he added that there was no extravagance. The productive rate was increasing and matters pointed to a conciliation in the industrial world. It was increased production and increased wealth that they had to look for, for a reduction in taxation. The burden which trade and business had to bear depended to a considerable extent on the proportion between local and national taxation.

One of the crying evils in taxation was the distribution of grants to local authorities—large ones receiving too much and the small ones too little. Concluding, his Lordship said he regarded rating valuation reform as an important factor in local administration.

PROSECUTION.

LIVERPOOL.

The second engineer of the German steamer "Annie Hugo Stimnes," who concealed 40 lb. of O.S. Tobacco and 7.80 proof gallons of Brandy behind the bulkhead lining and bunk board of his berth, evidently considered that this was a

safe method of getting round the import regulations. A visit, however, from Mr. James Kirwan's rummage crew resulted in the discovery of the goods by Messrs. Astle and Kennedy, A.P.O.'s.

At the prosecution, conducted on the 1st inst. by Mr. H. Melross, C.P.O., the offender was fined £177 1s., or one month's imprisonment.

HISTORY REPEATS ITSELF.

By "VULCAN."

"There is nothing new under the sun" was said many years ago, and it apparently holds good in Revenue protection circles to-day.

Recently a magazine, which specialises in true adventures, had an interesting account of smuggling by trained dogs and the action taken by the Belgian authorities. These episodes of the Belgo-Dutch frontier are by no means novel, as the Spanish Customs encountered and solved the same problem at La Linea thirty odd years ago.

According to C. Pelham-Clinton ("Strand Magazine," 1896), a large donkey used to be driven to and from Gibraltar daily until a smart carabinieri discovered that the animal was completely covered with the skin of a dead donkey, the stuffing being composed of tobacco. The muleteer was promptly arrested, and his confederates had to devise a scheme to obviate the danger of any more arrests. Dogs were therefore trained to make the trip from Gibraltar across to Spain "on their own." The false skin method was again employed, but was eventually beaten by the Spanish authorities, who erected wire netting right across the isthmus, which proved insurmountable to the contraband laden dogs.

The smugglers' final attempt to defraud the Revenue was to take the dogs in a small boat, drop them and their loads overboard, and encourage them to swim to some point on the Spanish side of the netting. These elaborate proceedings were rendered futile by the un-sportsmanlike shooting of the dogs by the carabinieri. It is perhaps worthy of mention that in the recently published "Let Dogs Delight" (Methuen, 6s.) a story is told of Beppo, a canine smuggler on the Italian-Swiss frontier, who, before being captured, was several times shot at. Beppo was adopted by a dog-lover and is now a model citizen.

Mr. Pelham-Clinton also relates one or two Spanish smuggling devices which are by no means unknown to our own officers, such as removing the inside of a loaf or book and re-stuffing it with tobacco. It is, perhaps, fair to say that while the smuggler keeps up to date, as witness the American hootlegger, he is quite willing to employ the methods of years ago and to make history repeat itself for his profit.