

ROBERT BURNS – THE EXCISEMAN

THE LITERARY WORLD OF BURNS' TIME APPEARED TO THINK THAT IT WAS A DISHONOUR FOR SCOTLAND'S BARD TO BE A GAUGER – THAT IS TO WORK FOR THE EXCISE, AND EVEN BURNS HIMSELF HAD MIXED FEELINGS ABOUT IT. HOWEVER FOR THE LAST SEVEN YEARS OF HIS LIFE, BURNS GAVE HIMSELF SERIOUSLY AND CONSCIENTIOUSLY TO A SERVICE THAT WAS MORE HONOURABLE AND EFFICIENT THAN MANY OTHER BRANCHES OF GOVERNMENT AT THAT TIME. DESPITE HIS METEORIC RISE TO FAME IN EDINBURGH HE WAS PAINFULLY AWARE OF THE LACK OF SECURITY FOR HIMSELF AND HIS EVER-GROWING FAMILY IN CONTINUING AS A POOR TENANT FARMER, AND IN THE EXCISE THERE WOULD BE NO LOSS OF INCOME BECAUSE OF BAD LAND, A BAD HARVEST OR BAD WEATHER. I WILL TRY TO SHOW THAT BURNS WAS A VERY COMPETENT EMPLOYEE IN HIS WORK AND AS SUCH ENJOYED THE RESPECT AND GOODWILL OF HIS COLLEAGUES AND SUPERIORS. IN HIS 'CHARACTER BOOK' - WHICH WAS THE OFFICIAL RECORD OF HIS EMPLOYMENT - THERE IS A REFERENCE – 'THE POET DOES PRETTY WELL'. THIS WAS HIGH PRAISE IN THAT SERVICE.

BEFORE LOOKING AT BURNS ROLE IN THE EXCISE IT IS WORTH PROVIDING SOME BACKGROUND INFORMATION ON THE SERVICE ITSELF AND WHAT THE WORK ENTAILED. THE SCOTTISH EXCISE HAD BEEN FOUNDED IN 1707 AND WAS RESPONSIBLE FOR A BEWILDERING ARRAY OF DUTIES – AUCTIONS, BEER, BRICKS, CANDLES, COCOA, COFFEE, CIDER, GLASS, HIDES AND SKINS, MALT, PAPER, PRINTED CALICO, SOAP, SPIRITS, TEA, TOBACCO, WINE AND WIRE. SCOTLAND WAS DIVIDED UP INTO AREAS, DISTRICTS AND STATIONS, WHICH WERE THE BASIC UNIT OF EXCISE ADMINISTRATION WITH AN ASSIGNED OFFICER, OR GAUGER AS BURNS REFERRED TO HIMSELF, IN EACH.

ROBERT BURNS – THE EXCISEMAN

THE BASIC SYSTEM OF EXCISE CONTROL IN A STATION WAS THAT ANY PERSON WHO PROPOSED TO CARRY ON ANY EXCISABLE TRADE – BREWER, MALSTER, TANNER, PAPER MAKER, BRICK MAKER CHANDLER, DISTILLER ETC. – WAS REQUIRED BY LAW TO DECLARE TO THE OFFICER THE PREMISES AT WHICH HE INTENDED TO WORK, AND ALSO TO LIST THE VARIOUS VESSELS AND UTENSILS HE PROPOSED TO USE IN HIS TRADE. ONCE THIS HAD BEEN DONE AND A LICENCE GRANTED, THE TRADER WAS COMPELLED TO NOTIFY THE OFFICER IN WRITING BEFORE HE COMMENCED ANY MANUFACTURING OPERATION, TOGETHER WITH THE QUANTITIES OF MATERIALS TO BE USED. THE OFFICER WAS THEN REQUIRED TO VISIT THE PREMISES AT TIMES OF HIS OWN CHOOSING AND EXAMINE THE ENTRIES MADE IN THE TRADER'S BOOKS AND SATISFY HIMSELF THAT EVERYTHING WAS IN ORDER. HE WAS ALSO EXPECTED TO VISIT THE PREMISES FREQUENTLY DURING THE MANUFACTURING PROCESS AT DIFFERENT AND RANDOM TIMES – BOTH DAY AND NIGHT – TO ENSURE NO UNDECLARED ACTIVITY OR FRAUD WAS TAKING PLACE. ALL THIS HAD THEN TO BE DOCUMENTED AND THEN REVIEWED BY THE OFFICER'S SUPERVISOR.

IN ADDITION TO ALL THIS, EACH OFFICER HAD TO ENSURE THAT THERE WERE NO ILLICIT OPERATIONS IN HIS STATION – NO EASY TASK WHEN JUST ABOUT EVERYTHING WAS ON A SMALL SCALE AND BASICALLY A “HOME INDUSTRY”. ONE OF THE MORE ONEROUS ASPECTS OF THE JOB INVOLVED CHECKING THE DEALERS IN VARIOUS EXCISABLE GOODS. BY LAW ALL SPIRIT AND WINE MERCHANTS, TOBACCONISTS AND TEA DEALERS HAD TO BE LICENSED AND MAINTAIN ACCURATE STOCK RECORDS, AND WERE NOT ALLOWED TO MOVE ANY GOODS WITHOUT A PERMIT FROM THE GAUGER, WHO WAS

ROBERT BURNS – THE EXCISEMAN

ALSO REQUIRED TO CHECK THE DEALER'S STOCKS REGULARLY AND MONITOR HIS RECORDS AND ACCOUNTS. AT THE END OF EACH DAY, THE OFFICER HAD TO MAINTAIN A JOURNAL OF ALL VISITS AND SURVEYS, UP-DATE HIS LEDGERS OF HIS TRADERS, WRITE OUT REPORTS AND COMPLETE DUTY RETURNS AND VOUCHERS. HE ALSO HAD TO KEEP UP TO DATE WITH ALL CHANGES IN EXCISE LEGISLATION, AND TO DO THIS, OFFICERS LIKE BURNS HAD TO PAINSTAKINGLY PLOD THROUGH ACTS OF PARLIAMENT, COPIES OF GENERAL LETTERS OF THE BOARD, FRAGMENTARY MEMORANDA AND NOTES MADE FROM VERBAL INSTRUCTIONS. IT WAS ONLY AFTER BURNS DIED THAT THE FIRST COMPLETE ABSTRACT OF EXCISE LAWS WAS PUBLISHED – AND EVEN THAT WAS OVER 900 PAGES LONG.

BURNS PRIMARY REASON FOR SEEKING EMPLOYMENT AS A GAUGER WAS THE REGULAR INCOME IT PROVIDED, DESPITE THE LONG HOURS, THE PHYSICALLY ARDUOUS WORK, ITS ATTENDANT DANGERS AND INDEED THE UNPOPULARITY OF THE SERVICE ITSELF. THE SALARY WAS 50 POUNDS A YEAR – COMPARED TO CURATES AT 30 TO 45 AND UNIVERSITY PROFESSORS AT 60 POUNDS, - THE AVERAGE WAGE AT THE TIME BEING ABOUT 45 POUNDS. THE SECURITY OF THE WORK WAS ALSO A FACTOR – IT WAS NOT AFFECTED BY TRADE OR OTHER BUSINESS FLUCTUATIONS, AND AS LONG AS AN OFFICER ACTED SENSIBLY, WORKED REASONABLY DILIGENTLY, AVOIDED EXCESSIVE DRINKING AND STEERED CLEAR FROM POLITICS HE HAD A JOB FOR LIFE. THERE WERE ALSO OPPORTUNITIES TO AUGMENT THE BASIC SALARY. OFFICERS WERE ENTITLED TO RECEIVE HALF THE PROCEEDS FROM SEIZED SMUGGLED GOODS AND ALSO 25 POUNDS FOR EACH SMUGGLER CONVICTED. AS WELL THERE WERE GOOD CHANCES FOR

ROBERT BURNS – THE EXCISEMAN

PROMOTION TO SUPERVISOR OF AN AREA, AND EVEN COLLECTOR FOR A DISTRICT. SUCH PROMOTIONS WERE BASED ON MERIT, AND PATRONAGE APPEARED TO HAVE LITTLE IMPACT. ANY OFFICER WHO SHOWED REASONABLE ABILITY COULD EXPECT TO BECOME A SUPERVISOR WITHIN NINE YEARS – AND BURNS HAD HE LIVED WOULD HAVE BEEN APPOINTED A SUPERVISOR IN A LITTLE OVER SEVEN YEARS – WHICH WOULD SEEM TO CONFIRM HIS ABILITIES AT HIS WORK.

INCREDIBLE THOUGH IT MAY SEEM, SCOTTISH EXCISE POSTS WERE PENSIONABLE WHICH WOULD ALSO HAVE BEEN AN ATTRACTION TO BURNS. THE PENSION WAS FAIRLY BASIC – CERTAINLY NOT ATTRACTIVE ENOUGH TO PERSUADE PEOPLE TO RETIRE AND IN FACT MOST OFFICERS DIED IN POST WITH FEW SURVIVING BEYOND 60. OFFICERS COULD APPLY TO THE BOARD TO RETIRE AND REQUEST A PENSION AND THE BOARD WOULD THEN CONSIDER EACH CASE ON ITS OWN MERITS AND AWARD – OR NOT – A PENSION. A PENSION WOULD LIKELY BE BETWEEN 8 AND 16 POUNDS A YEAR. THE PENSION PLAN ALSO INCLUDED A PROVISION FOR OFFICER'S WIDOWS AND ORPHANS – WHICH WAS QUITE UNIQUE AT THAT TIME. AFTER BURNS DEATH, JEAN ARMOUR RECEIVED A PENSION OF 8 POUNDS A YEAR UNTIL 1821 AND THEN 12 POUNDS A YEAR UNTIL SHE DIED. PERHAPS IT IS BECOMING CLEARER WHY A POST IN THE EXCISE WAS SUCH AN ATTRACTIVE PROPOSITION TO BURNS IN THAT IT OFFERED CERTAIN AND STEADY WORK, A REGULAR INCOME. THE CHANCES FOR EXTRA PAYMENTS, PROMOTION PROSPECTS AND THE SECURITY OF A PENSION FOR HIMSELF AND HIS FAMILY – VERY RARE IN THE EIGHTEENTH CENTURY. SURELY ALL THIS WOULD OUTWEIGH THE “IGNOMINY” AS BURNS HIMSELF CALLED IT, OF WORKING FOR THE EXCISE.

ROBERT BURNS – THE EXCISEMAN

EMPLOYMENT IN THE EXCISE SERVICE WAS MUCH SOUGHT AFTER BUT WAS NO SINECURE. THE COMMISSIONERS WHO WERE APPOINTED TO RUN THE SERVICE HAD A LARGE INFLUENCE OVER WHO WAS EMPLOYED AND THERE APPEARED TO BE A POLICY OF APPOINTING PEOPLE WHO WERE RELATED TO SERVING OFFICERS. THIS LED TO A STRONG *ESPRIT DE CORPS* AND A SUPPORT FOR EACH OTHER – AND IN FACT THEY SOMETIMES REFERRED TO EACH OTHER AS “BROTHER” – WHICH IN ITSELF HAS INTERESTING CONNOTATIONS. BURNS FIRST REQUIREMENT WAS TO OBTAIN A CERTIFICATE FROM A SERVING OFFICER CONFIRMING HE MET THE MINIMUM REQUIREMENTS FOR EMPLOYMENT, WHICH INCLUDED AN UNDERSTANDING OF THE FIRST FOUR RULES OF “VULGAR AND DECIMAL ARITHMETICK”. THIS COMPLETED FORM WAS THEN SUBMITTED TO THE COMMISSIONERS, WHO ACCEPTED IT AND BURNS MOVED ON TO THE NEXT STAGE WHICH WAS A PERIOD OF INSTRUCTION BY JAMES FINDLAY THE TARBOLTON EXCISEMAN, FOLLOWED BY AN EXAMINATION BY A SUPERVISOR IN WHICH HE WAS ALSO SUCCESSFUL.

BURNS HAD ORIGINALLY CONSIDERED A CAREER IN THE EXCISE AS EARLY AS 1786 – THE SAME YEAR THAT THE KILMARNOCK EDITION WAS PUBLISHED AND THAT HE ATTENDED EDINBURGH. I HAVE LONG BELIEVED ROBBIE TO BE A WELL EDUCATED MAN BY THE STANDARDS OF HIS DAY DESPITE BEING PORTRAYED AS A SIMPLE PLOUGHMAN – A MYTH STARTED BY ONE OF HIS EARLY REVIEWERS ONE HENRY MACKENZIE WRITING IN THE LOUNGER MAGAZINE. YES – HIS FORMAL SCHOOLING CAN BE DESCRIBED AS SPORADIC AND FRAGMENTARY, BUT HE WAS VERY WELL READ AND HAD A BASIC KNOWLEDGE OF ENGLISH GRAMMAR AND SOME FRENCH, BUT HE HAD ALSO BEEN TUTORED IN ARITHMETIC. IN ADDITION IN 1773 HE HAD ATTENDED WHAT WE WOULD CALL SUMMER

ROBERT BURNS – THE EXCISEMAN

SCHOOL TO IMPROVE HIS HANDWRITING - ONE OF THE MAIN QUALIFICATIONS FOR THE EXCISE BEING “TO WRITE A GOOD HAND”. FINALLY IN 1775 HE HAD BEEN TAUGHT “MENSURATION, SURVEYING, DIALLING AND ETC”, WHICH WOULD STAND HIM IN GOOD STEAD IN HIS FUTURE WORK. IN SOME WAYS IT SEEMS LIKE ROBBIE WAS DESTINED TO BECOME A “GAUGER”.

HE FINALLY HAD HIS SIGNED COMMISSION IN JULY OF 1788 – A BARE MONTH AFTER HE STARTED FARMING AT ELLISLAND, AND AS SUCH COULD TAKE UP ANY POST THAT WAS OFFERED TO HIM. HIS OWN PLAN WAS TO COMBINE FARMING WITH THE EXCISE AND TO THIS END HE PERSUADED THE DUMFRIES COLLECTOR TO REMOVE THE OFFICER CURRENTLY RESPONSIBLE FOR THE AREA IN WHICH ELLISLAND WAS LOCATED AND THEN TO HAVE HIMSELF APPOINTED. HE WAS ABLE TO ACHIEVE THIS WITH THE HELP OF SOME OF HIS FRIENDS AND PATRONS IN HIGH PLACES. BY SEPTEMBER 1789 HE HAD COMPLETED THE FORMALITIES AND WAS PUT TO WORK. THE FORMALITIES INCLUDED THE SWEARING OF THREE OATHS – ONE OF ALLEGIANCE TO KING GEORGE III, ONE OF OFFICE TO SHOW NO FEAR OR FAVOUR AND ONE OF ABJURATION WHICH INCLUDED ACKNOWLEDGING THAT KING GEORGE WAS THE TRUE AND RIGHTFUL KING. THIS LAST CERTIFICATE HE HAD TO CARRY AT ALL TIMES AND BE ABLE TO PRODUCE IT WHEN REQUESTED BY A SUPERIOR OFFICER. FINALLY HE NEEDED A SIGNED CERTIFICATE CONFIRMING THAT HE HAD RECEIVED “THE SACREMENT ACCORDING TO THE USAGE OF THE CHURCH OF SCOTLAND”.

BURNS PLANS TO COMBINE FARMING WITH HIS WORK AS A GAUGER PROVED SHORT LIVED. HIS STATION WAS BY FAR THE LARGEST IN THE DUMFRIES DISTRICT COVERING

ROBERT BURNS – THE EXCISEMAN

TEN PARISHES AND CONSISTING OF FIVE SEPARATE RIDES TOTALLING 170 MILES. HE HAD TO SURVEY ONE FULL RIDE EACH DAY BUT IN AN IRREGULAR MANNER, AND EVEN REQUIRED HIM TO MAKE SURPRISE RETURN VISITS ON OCCASION TO PLACES ALREADY VISITED THAT DAY. HIS STATION COMPRISED TWO TANNERS, ELEVEN MALSTERS, TWO PUBLICANS WHO BREWED THEIR OWN BEER, THREE WINE DEALERS, TWENTY ONE SPIRIT DEALERS, TWENTY SEVEN TOBACCONISTS, FIFTEEN TEA DEALERS AND TWENTY TWO COMPOUNDERS – THESE BEING VICTUALLERS WHO BREWED INFREQUENTLY. EVERY EXCISE DUTY HAD ITS OWN PRECISE WRITTEN INSTRUCTIONS AS TO THE NUMBER OF VISITS TO BE MADE, THEIR FREQUENCY AND TIMING, THE VARIOUS CONTROL CHECKS TO BE APPLIED, WHAT GAUGES AND DIPS WERE REQUIRED AND THE KIND OF ACCOUNTS TO BE KEPT. EVERY SURVEY – AS IT WAS CALLED - HAD TO BE RECORDED IN DETAIL IN A SPECIMEN BOOK KEPT AT THE TRADER’S PREMISES AND AVAILABLE TO THE EXCISE SUPERVISOR FOR HIS CHECK VISITS. BURNS ALSO HAD TO KEEP HIS OWN JOURNAL WITH DETAILS OF EACH DAY OF HIS, AND EACH TRADER’S, ACTIVITIES, WHICH ALSO HAD TO BE AVAILABLE ON REQUEST TO THE SUPERVISOR. THIS ALL LED TO LONG DAYS IN THE SADDLE AND BUSY EVENINGS KEEPING HIS RECORDS UP TO DATE. IT MUST BE REMEMBERED THAT ALL EXCISE STATIONS WERE SCHEMED ON A FORTNIGHTLY BASIS WITH ONLY ONE DAY OF REST ALLOWED – SUNDAYS EXCLUDED.

INITIALLY BURNS SEEMED TO BE PLEASED WITH HIS LIFE AS A GAUGER. AT THE END OF 1789 HE INDICATED “I HAVE FOUND THE EXCISE BUSINESS GO ON A GREAT DEAL SMOOTHER WITH ME THAN I APPREHENDED...NOR DO I FIND MY HURRIED LIFE GREATLY INIMICAL TO MY CORRESPONDENCE WITH THE MUSES...” HOWEVER THE ONSET OF

ROBERT BURNS – THE EXCISEMAN

WINTER AND THE EFFORT THE FARM REQUIRED, LED TO A BREAKDOWN IN HIS HEALTH AND HE CAME TO REALISE HE WOULD HAVE TO SELL THE FARM. HIS HORSE - JENNY GEDDES - WHICH HAD CARRIED HIM ON HIS VARIOUS TOURS IN SCOTLAND, AS WELL AS ON HIS ROUNDS AS AN EXCISE OFFICER, ALSO DIED IN FEBRUARY OF 1790 AND HE FURTHER REALISED THAT IT WOULD BE BEST FOR HIM IF HE COULD OBTAIN A STATION IN DUMFRIES ITSELF, WHERE NO HORSE WAS REQUIRED AND THE SURVEYS WOULD BE MUCH LESS CHALLENGING TO HIS HEALTH. AGAIN, USING HIS INFLUENCE WITH FRIENDS IN HIGH PLACES HE MANAGED A TRANSFER TO DUMFRIES IN THE MIDDLE OF 1790 – DESPITE IT BEING NORMAL TO SPEND AT LEAST TWO TO THREE YEARS IN AN OUT-RIDE BEFORE SUCH A MOVE TO A TOWN WOULD BE CONSIDERED. EVEN WITH ALL THIS – HIS HEALTH, LONG HOURS, AND SEEING TO THE FARM - HE STILL WROTE NUMEROUS LETTERS AS WELL AS POETRY - AND DON'T FORGET THAT HE ALSO PRODUCED AT THIS TIME WHAT HE CONSIDERED TO BE HIS BEST WORK - TAM O'SHANTER. IT WAS ALSO AT THIS TIME THAT HE COLLABORATED WITH JAMES JOHNSON ON *THE SCOTS MUSICAL MUSEUM* AND IN FACT WROTE MANY OF THE SONGS THAT APPEARED IN THE *MUSEUM*.

BURNS NEW STATION WAS MUCH MORE MANAGEABLE AND SUITED HIM WELL. IT COVERED ABOUT A THIRD OF DUMFRIES AND HE HAD NO MORE THAN FOUR MILES TO WALK IN TOTAL, THOUGH FOR THE FIRST SIXTEEN MONTHS HE HAD TO “COMMUTE” FROM ELLISLAND. IN THIS NEW STATION HE HAD FIFTY TWO TOBACCO DEALERS, AND ONE TOBACCO MANUFACTURER, NINE VICTUALLERS, A CHANDLER AND ONE BRICKMAKER.

DESPITE COVERING A MUCH SMALLER AREA THAN BEFORE, BURNS STILL FOUND HE

ROBERT BURNS – THE EXCISEMAN

WORKED LONG HOURS AND BEFORE LONG HE STARTED TO SLEEP UPSTAIRS AT THE “GLOBE INN” WHERE HE ENJOYED THE COMPANY IN GENERAL AND ANN PARK IN PARTICULAR. SHE WAS A BARMAID AT THE GLOBE AND GAVE BIRTH TO A DAUGHTER IN MARCH OF 1791 - TEN DAYS BEFORE JEAN GAVE BIRTH TO HER OWN SON. JEAN WENT ON TO RAISE BOTH CHILDREN AS HER OWN. DURING THIS TIME HE ALSO BECAME INVOLVED IN SOME POLITICAL ELECTIONS WHICH WAS STRICTLY FORBIDDEN TO EXCISE OFFICERS.

BY 1791 BURNS HAD SETTLED INTO THE LIFE OF AN EXCISE OFFICER, DECLARING THAT “THE WORK OF ITSELF IS EASY”. IN JANUARY OF THAT YEAR HE HEARD THAT HE WAS ON THE PROMOTION LIST. SUCH A SPEEDY RISE WAS WITHOUT PRECEDENT IN THE SERVICE, - THE NORMAL PRACTICE BEING AT LEAST SIX TO SEVEN YEARS EXPERIENCE WHICH WOULD HAVE INCLUDED THREE YEARS IN A FOOT-WALK DIVISION. AT THIS TIME, BURNS HAD ONLY SIXTEEN MONTHS WITH THE SERVICE IN TOTAL, OF WHICH ONLY SIX HAD BEEN SPENT IN DUMFRIES. IT IS NOW KNOWN THAT HAD HE LIVED HE WOULD HAVE BEEN PROMOTED TO EXAMINER AND TO SUPERVISOR IN DUNBLANE IN 1797. IT HAS TO BE ACCEPTED THAT BURNS WAS AN EXCEPTIONAL OFFICER. HIS RECORD SHOWED HE HAD NOT BEEN ADMONISHED THUS FAR – A TRULY RARE OCCURRENCE, AND THAT HE HAD ALSO DETECTED A HIGH NUMBER OF OFFENCES IN HIS FIRST STATION. BURNS WAS DELIGHTED WITH THIS NEWS AND WROTE TO A FRIEND “I AM GOING ON, A MIGHTY TAX GATHERER BEFORE THE LORD AND HAVE LATELY HAD THE INTEREST TO GET MYSELF RANKED ON THE LIST OF EXCISE AS A SUPERVISOR”. AT THE END OF 1791 BURNS FINALLY QUIT ELLISLAND AND MOVED TO A TENEMENT IN THE WEE VENNEL IN DUMFRIES ABOVE THE OFFICE OF HIS FRIEND JOHN SYME.

ROBERT BURNS – THE EXCISEMAN

THE SOUTH-WEST COAST OF SCOTLAND FROM SOUTHERNESS POINT TO THE CUMBRAES WAS A NOTORIOUS SMUGGLING AREA. DESPITE THIS FACT, THERE IS ONLY ONE RECORDED SMUGGLING INCIDENT THAT WE KNOW FOR CERTAIN THAT BURNS WAS INVOLVED IN – THE SEIZURE OF THE *ROSAMUND*. IN EARLY 1792 A CONCERTED EFFORT WAS STAGED TO CLAMP DOWN ON THE SMUGGLING AND WORD WAS RECEIVED THAT A LANDING WAS TO BE MADE. IT APPEARED THAT THE BOAT WAS CAUGHT WITHOUT ENOUGH DEPTH OF WATER TO SAIL AND AFTER SEVERAL ATTEMPTS TO BOARD HER DURING WHICH MUCH SHOOTING ENSUED, THE CREW ABANDONED THE SHIP ON THE ENGLISH SIDE OF THE SOLWAY, AND THE BOAT WAS CAPTURED. IT IS UNCLEAR AS TO THE EXACT ROLE THAT BURNS PLAYED IN ALL THIS AS HE HIMSELF NEVER REFERRED TO IT. HOWEVER HIS BIOGRAPHER JOHN LOCKHART PAINTS A HIGHLY COLOURED VERSION OF THE STORY AND BURNS ROLE IN IT, PARTS OF WHICH WERE LATER PROVED TO BE EXTREMELY FANCIFUL.

MAY 1792 SAW BURNS MOVE TO HIS THIRD AND LAST POSITION WITH THE EXCISE. AGAIN WITH HELP FROM HIS FRIENDS HE BECAME THE OFFICER FOR THE PORT DIVISION OF DUMFRIES WHICH, ALTHOUGH SAW AN INCREASE IN SALARY TO 70 POUNDS, WAS NOT IN FACT THE PROMOTION HE SOUGHT. THE ATTENDANCE OF EXCISE OFFICERS AT PORTS – AND AT THAT TIME DUMFRIES WAS A PORT - ALBEIT A SMALL ONE - ORIGINATED WITH THE "INLAND" DUTIES AS OPPOSED TO THE "IMPORT" DUTIES WHICH WERE COLLECTED BY THE CUSTOMS. THE MAIN GOODS LIABLE TO EXTRA EXCISE DUTY ON IMPORT WERE SPIRITS, WINE, TEA AND TOBACCO.

THIS WAS THE MOST DIFFICULT AND COMPLEX AREA IN THE DUMFRIES DISTRICT AND

ROBERT BURNS – THE EXCISEMAN

BURNS WAS RESPONSIBLE FOR THE ONLY COMMON BREWERY IN DUMFRIES AS WELL AS 9 VICTUALLERS, 6 TANNERS, 3 TAWERS IN WHITE LEATHER, 2 CHANDLERS, 1 MALTSTER AND OVER 50 DEALERS IN EXCISE GOODS, AND HE FOUND HIMSELF EVEN BUSIER THAN IN HIS PREVIOUS STATIONS. IT WAS HERE THAT HE RECEIVED HIS FIRST OFFICIAL ADMONISHION. HE HAD ISSUED A PERMIT FOR A VICTUALLER TO DELIVER SOME 10 GALLONS OF BRANDY AND HAD NOT RECORDED A CORRESPONDING REDUCTION IN DUTIABLE STOCK IN HAND. HE HAD NOT CORRECTED THIS ERROR DURING HIS SUBSEQUENT VISITS AND FOR THIS HE WAS ADMONISHED. AFTER SPENDING A FULL DAY WITH BURNS, HIS SUPERVISOR, ALEXANDER FINDLATER REPORTED “MR. BURNS HAD BUT LATELY TAKEN CHARGE OF THIS DIVISION AND FROM THAT CAUSE, AND HIS INEXPERIENCE IN THE BREWERY BRANCH OF BUSINESS, HAS FALLEN INTO THESE ERRORS BUT PROMISES, AND I BELIEVE WILL BESTOW, DUE ATTENTION IN FUTURE, WHICH INDEED HE IS RARELY DEFICIENT IN”. THIS LAST COMMENT WAS INDEED A HANDSOME COMPLIMENT IN THE SERVICE! FINDLATER WAS THE CLOSEST AND MOST KNOWLEDGEABLE OFFICIAL TO COMMENT ON BURNS PERFORMANCE, IN THAT AS HIS SUPERVISOR HE CHECKED ON HIS WORK AT LEAST 30 TIMES EACH YEAR. AFTER HIS DEATH THERE WERE SEVERAL ATTACKS ON HIS REPUTATION AND IN 1818 FINDLATER IN DEFENCE OF BURNS WROTE “HE WAS EXEMPLARY IN HIS ATTENTION AS AN EXCISE OFFICER, AND WAS EVEN JEALOUS OF THE LEAST IMPUTATION ON HIS VIGILANCE”. IT SEEMS OUR ROB WAS MUCH MORE THAN A SIMPLE PLOUGHMAN!!

WITH EVERYTHING SEEMINGLY GOING HIS WAY AND WITH PROSPECTS OF FURTHER ADVANCEMENT, ROBBIE SEEMED TO THROW CAUTION TO THE WINDS THROUGH SOME

ROBERT BURNS – THE EXCISEMAN

UNWISE AND RATHER NAIVE ACTIONS. THERE WAS A LOT OF POLITICAL UNREST AT THIS TIME AS A RESULT OF THE AMERICAN AND FRENCH REVOLUTIONS AND THE GOVERNMENT FELT THAT THE COUNTRY COULD BE ON THE VERGE OF A REVOLT. ANYONE EXPRESSING SYMPATHY WITH THE REVOLUTIONARY ACTIVITIES OR EVEN MILDLY CRITICISING THE GOVERNMENT WAS DEEMED TO BE A JACOBITE. AT A GALA PERFORMANCE AT THE THEATRE ROYAL IN DUMFRIES THERE WAS A CALL TO SING THE FRENCH REVOLUTIONARY SONG WHICH WAS ONLY STOPPED BY THE SINGING OF THE BRITISH NATIONAL ANTHEM DURING WHICH ROBBIE REMAINED SEATED WITH HIS HAT FIRMLY ON HIS HEAD. THEN A MONTH LATER HE WROTE A PAMPHLET CALLED “THE RIGHTS OF WOMEN” WHICH HE SUBSEQUENTLY SENT FOR PUBLICATION IN THE EDINBURGH GAZETTER. IT INCLUDED THE SENTENCE “AND EVEN CHILDREN LISP THE RIGHTS OF MAN”. ALL THROUGH 1792 HE FEARLESSLY CHAMPIONED THE CAUSE OF CIVIL AND RELIGIOUS LIBERTY AND HE HAD AROUND HIM POLITICAL AND ECCLESIASTICAL ENEMIES AND IN DECEMBER OF THAT YEAR SOME “SCOUNDREL” DENOUNCED HIM TO THE BOARD OF EXCISE WHO STARTED AN OFFICIAL ENQUIRY TO EXAMINE THE CHARGE THAT HE WAS “A PERSON DISAFFECTED TO THE GOVERNMENT”. USING HIS SILVER TONGUE AND WRITING TO HIS FRIENDS, BURNS MANAGED TO DEFUSE THE SITUATION WITHOUT ANY OFFICIAL ACTION BEING TAKEN, BUT DID SEEM TO REALISE HE WOULD HAVE TO BEHAVE HIMSELF BETTER IN THE FUTURE.

IN MAY OF 1793, BURNS MOVED HIS FAMILY TO THE LAST HOUSE HE WOULD OCCUPY – IN BANK STREET, NOW KNOWN AS BURNS STREET. THE SERVICE ALLOWED A LARGE AMOUNT OF LATITUDE AS TO HOW THE OFFICERS ORGANIZED THEIR WORKING HOURS WHICH IDEALLY SUITED HIS LITERARY EFFORTS, AND HE ALSO MANAGED TO FIND TIME

ROBERT BURNS – THE EXCISEMAN

FOR TWO SHORT TOURS OF GALLOWAY WITH JOHN SYME IN 1793 AND 1794. 1794 WAS NOT A GOOD YEAR FOR BURNS AS HE SUFFERED SEVERAL LONG BOUTS OF ILL HEALTH WHICH NOW WERE OCCURRING IN THE SUMMER AS WELL AS THE WINTER MONTHS SO COULD NOT BE PUT DOWN TO THE BAD WINTER WEATHER. BURNS COULD NOT AFFORD TO TAKE TIME OFF AS HIS SALARY WAS HALVED WHEN HE DID SO TO PAY FOR HIS STAND IN, SO HE HAD TO STRUGGLE AS BEST HE COULD WITH HIS DUTIES. IT IS WORTH COMMENTING ON THE FACT THAT DURING HIS LAST FATAL ILLNESS, HIS STAND IN – A CERTAIN MR. STOBIE –WHO WAS ENTITLED TO THE REST OF THE SALARY REFUSED TO TAKE ANY AND THUS BURNS REMAINED ON FULL SALARY UNTIL HE DIED. ALL HONOUR TO MR. STOBIE! IT IS NOW ACCEPTED THAT THE RHEUMATISM HE SUFFERED IN HIS EARLY LIFE DAMAGED HIS HEART THUS SHORTENING HIS LIFE AND THAT HE DIED OF ENDOCARDITIS. ONE CAN ONLY ADMIRE HIS WILL AND DETERMINATION DURING THE LAST TWO YEARS OF HIS LIFE.

DESPITE ALL THIS, AT THE END OF 1794 HE GOT HIS CHANCE TO OFFICIATE AS A SUPERVISOR FOR FOUR MONTHS WHEN ALEXANDER FINDLATER WAS ILL. THE EXISTING RECORDS SHOW THAT IN THIS ROLE BURNS PERFORMED IN A MOST ABLE AND CAPABLE MANNER. HE WORKED MOST CONSCIENTIOUSLY AND NOTHING SEEMED TO MISS HIS EAGLE EYE BUT HE WAS REQUIRED TO PUT IN LONG HOURS – AS ALWAYS – AND OF COURSE HIS AREA COVERED BOTH DUMFRIES AND THE SURROUNDING DISTRICTS WHICH ONCE MORE CALLED FOR LONG HOURS IN THE SADDLE. HE FINALLY REALISED AT THE END OF 1794 THAT THE INVESTIGATION INTO HIS CONDUCT HAD NOT RESULTED IN ANY DISCIPLINARY ACTION AND HIS PROSPECTS FOR PROMOTION IN THE SERVICE WERE NOT

ROBERT BURNS – THE EXCISEMAN

DIMINISHED. ON NEW YEAR'S DAY IN 1795 ALMOST IN CELEBRATION IT WOULD SEEM, HE PENNED THE POOR MAN'S PROUD ACLAIM – "A MAN'S A MAN, FOR A' THAT". "THE RANK IS BUT THE GUINEA STAMP – THE MAN'S THE GOWD FOR ALL THAT".

HE APPEARED NOT TO LIKE THE NATURE OF THE SUPERVISOR'S JOB AS WELL AS THE LIMITATIONS A PERMANENT APPOINTMENT WOULD IMPOSE ON HIS OTHER ACTIVITIES - HE DESCRIBES IT THUS IN A LETTER "THE BUSINESS IS INCESSANT DRUDGERY, AND WOULD BE NEAR A COMPLETE BAR TO EVERY SPECIES OF LITERARY PURSUIT". BUT HE WAS LOOKING BEYOND THAT - IN MARCH OF 1795 HE WROTE "THE MOMENT I AM APPOINTED SUPERVISOR, IN THE COMMON ROUTINE I MAY BE APPOINTED ON THE COLLECTOR'S LIST; AND THIS IS PURELY ALWAYS A BUSINESS OF POLITICAL PATRONAGE. A COLLECTOR'S SALARY VARIES FROM 300 POUNDS TO 800 POUNDS A YEAR. THEY ALSO COME FORWARD BY PRECEDENCY ON THE LIST, AND HAVE, BESIDES A HANDSOME INCOME, A LIFE OF COMPLETE LEISURE. A LIFE OF LITERARY LEISURE, WITH A DECENT COMPETENCY, IS THE SUMMIT OF MY WISHES."

THIS WAS THE HIGHPOINT OF HIS EXCISE CAREER AND THE REST OF 1794 BROUGHT LITTLE JOY, ONLY PAIN AND UNHAPPINESS. IN ADDITION TO HIS POOR HEALTH, HIS ONLY LEGITIMATE DAUGHTER ELIZABETH RIDDELL DIED AND HE WAS TOO ILL TO ATTEND HER FUNERAL IN MAUCHLINE. "I HAVE LATELY DRANK DEEP OF THE CUP OF AFFLICTION..." HIS HEALTH CONTINUED TO DETERIORATE INTO 1795 ALTHOUGH IT APPEARS HE WAS STILL PERFORMING HIS EXCISE DUTIES - AS WELL AS CONTINUING WITH HIS LITERARY OUTPUT - INTO MARCH WHEN THE RECORDS SHOW HIS SALARY WAS REDUCED, AND FROM THERE IT WAS STEADILY DOWN HILL UNTIL HIS DEATH ON JULY 21ST.

ROBERT BURNS – THE EXCISEMAN

DURING HIS SHORT EXCISE CAREER, BURNS MANAGED TO TRANSCEND THE LABORIOUS AND MONOTONOUS NATURE OF THE WORK; HE PATIENTLY SUFFERED THE PETTIFOGGING AND ANNOYING ASPECTS OF EXCISE MINUTIAE; HE SURVIVED THE RIGOURS OF EXCISE LIFE AND WITHSTOOD THE UNPOPULARITY OF HIS CHOSEN PROFESSION – ALL NO MEAN ACHIEVEMENTS FOR A MAN OF HIS CONSTITUTION, CHARACTER, PASSION AND PRIDE. FROM BEING A MOST UNLIKELY CANDIDATE FOR SERVICE IN THE REVENUE, BURNS BECAME A DEDICATED, CONSCIENTIOUS AND ADMIRABLE EXCISE OFFICER – A POSITIVE CREDIT TO THE SCOTTISH EXCISE SERVICE. IN RETURN, HER MAJESTY’S CUSTOMS AND EXCISE HAVE ALWAYS TAKEN AN IMMENSE PRIDE IN ITS MOST ILLUSTRIOUS OFFICER AND HAS BEEN MOST LOYAL TO HIS IMMORTAL MEMORY. BURNS MERELY HOPED THAT HIS PROFESSION WOULD TAKE CREDIT FROM HIM AND THIS IT HAS DONE FOR OVER TWO HUNDRED YEARS. THE “POOR, DAMN’D, RASCALLY GAUGER” HAS PASSED INTO THE FOLKLORE OF THE DEPARTMENT. AS WILLIAM GLADSTONE WROTE IN 1895 “THE LOYALTY OF THE EXCISE FORCE TO THE POET IS VERY REMARKABLE AND DOES HONOUR TO BOTH”.