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**MATERIAL, MEDICAL AND SOCIAL SECURITY OF INSPECTORATES
OF THE CUSTOMS GUARD OF THE DIRECTORATE OF DUTIES IN LVIV
(the mid-1920s)**

Abstract. *The purpose of the study is to analyse the material, medical and social security of inspectorates of the customs guard of the Directorate of Customs in Lviv in the mid-1920s. The methodology of the research is based on the principles of historicism, objectivity, science and consistency. The methods of generalization, quantitative, historical and comparative, chronological, retrospective have been applied. An important place is given to the method of local history with the identification of the peculiarities of the material, medical and social state of inspectorates of the customs guard of the Directorate of Customs in Lviv during the period of mid-1920s. The scientific novelty consists in the research of the topical scientific issue that covers material, medical and social state of inspectorates of the customs guard of the Customs Directorate in Lviv during the period under analysis.*

The Conclusion. *The material security of customs officers has been analysed. It has been determined that problems with the provision of uniforms arose among lower officials of customs guard inspectorates, due to insufficient funding from the state. The issues of occupational diseases, medical*

and social protection and abuses related to obtaining paid leave on the basis of medical certificates are covered. It has been found out that in addition to temporary suspension from performance of official duties, customs officers were subject to material and disciplinary penalties, punished for offenses committed, such as: non-compliance with the provisions of the charter, violation of safety regulations, unauthorized leaving of the place of service, assistance to smugglers in illegal border crossing and transportation of goods, etc. It has been proved that a low level of material security for functionaries of the customs guard led to the acquisition at their own expense of certain elements of uniforms, the use of personal small arms, ammunition and dogs for official purposes.

Key words: Directorate of Customs in Lviv, inspectorates of customs guards, customs guard, disciplinary action, material incentives.

РЕЧОВЕ, МЕДИЧНЕ ТА СОЦІАЛЬНЕ ЗАБЕЗПЕЧЕННЯ ІНСПЕКТОРАТІВ МИТНОЇ ВАРТИ ДИРЕКЦІЇ МИТ У ЛЬВОВІ (середина 1920-х рр.)

Анотація. *Мета дослідження* полягає в аналізі речового, медичного та соціального забезпечення інспекторатів митної варті Дирекції мит у Львові всередині 1920-х рр. **Методологія** базується на принципах історизму, об'єктивності, науковості та системності. Використано методи узагальнення, кількісний, історико-порівняльний, хронологічний, ретроспективний. Важливе місце відведено методу локальної історії з виявленням особливостей речового, медичного та соціального забезпечення інспекторатів митної варті Дирекції мит у Львові всередині 1920-х рр. **Наукова новизна.** Досліджено актуальну наукову проблему – речове, медичне та соціальне забезпечення інспекторатів митної варті Дирекції мит у Львові окресленого періоду.

Висновки. Проаналізовано речове забезпечення працівників митних органів. Зауважено на тому, що проблеми із забезпеченням обмундируванням виникали в середовищі нижчих посадових осіб інспекторатів митної варті, зважаючи на недостатнє фінансування з боку держави. Висвітлено питання “професійних” захворювань, медичного та соціального захисту і зловживань, пов'язаних з отриманням оплачуваних відпусток на підставі медичних довідок. З'ясовано, що, крім тимчасового відсторонення від виконання службових обов'язків, на працівників митної варті накладали матеріальні та дисциплінарні стягнення, їх карали за вчинені правопорушення, як-от: недотримання положень статуту, порушення техніки безпеки, самовільне залишення місця несення служби, допомогу контрабандистам у нелегальному перетині кордону і перевезенні товарів тощо. Доведено, що низький рівень забезпечення функціонерів митної варті сприяв придбанню ними за власні кошти окремих елементів форменого одягу, використанню у службових цілях особистої стрілецької зброї, набоїв та собак.

Ключові слова: Дирекція мит у Львові, інспекторати митної варті, митна вартя, дисциплінарне стягнення, матеріальне заохочення.

The Problem Statement. Customs control bodies are an important component of the state functioning, which ensure a stable flow of funds to the state treasury, control the legal movement of goods and citizens. The scientific issue under analysis is topical for modern understanding and analysis of complex processes that took place in interwar Poland under the conditions of the growing economic crisis of the “sanitization regime” in the 1920s, which was reflected in the functioning of customs authorities, a low level of material, medical and social support of customs inspectorates of the Directorate of Customs in Lviv.

The Analysis of Recent Research and Publications. Despite its topicality, the issue under analysis has not become the object of a comprehensive study by scholars. The research of N. Sai, who analysed the formation and development of customs control in the western Ukrainian lands from the 9th century, is more relevant to the analysis of the issue under study – until the 90s of the 20th century (on the materials of Lviv customs control office) (Sai, 2011). S. Filyppova, E. Maslennikov and K. Ivanova characterized the development of customs control in Ukraine (Filyppova, Maslennikov & Ivanova, 2012, pp. 98–101). Singling out five

periods of its progress, the third one ends with the beginning of the 20th century, the fourth one – with the Soviet period. That is, the functioning of the customs control bodies in Poland is not even discussed, let alone the fact that researchers do not single out the interwar period – an important component of the functioning of customs control bodies on the Ukrainian territory. T. Tuchak, having described customs control issue in the Russian and Austro-Hungarian empires, presented the Soviet era as the next period (Tuchak, 2018, pp. 134–138). The lack of periodization associated with singling out of the interwar period is characteristic not only of scientific papers, but also of educational literature for students of higher education (Krysovatiy, Herchakivskyi, Demianiuk, etc., 2014). S. Rusenko analysed the state provision of protection of the eastern border of interwar Poland (Rusenka, 2012, pp. 55–56). O. Malozhon – the origin and development of customs control bodies in Ukraine (Malozhon, 2017, pp. 143–147). B. Hud analysed the history, modernity and prospects of the Ukrainian-Polish border (Hud, 2019, pp. 125–136). The researches of S. Humennyi focus on the study of the so-called “the Zbruch border” (Humennyi, 2019, pp. 137–150; Humennyi, 2021). I. Pater and O. Muravskyi did research on the historical survey of the Ukrainian-Polish borders and ethnic boundaries (Pater & Muravskyi, 2019, pp. 151–190). The analysis of historiography makes it possible to draw a reasonable conclusion that there are currently no researches on the study of material, medical and social security of the customs guard inspectorates of the Customs Directorate in Lviv during the period under study. The basis of the source base is the archival files of Fund 162 “Directorate of Customs, Lviv. 1922 – 1939” of the Central State Historical Archive of Ukraine, Lviv (CSHAUL), the periodicals “The Dilo” (Hospodarska ruina Polshchi, 1925, p. 2), “Gazeta Lwowska” (1926, p. 1), “Ilustrowany kuryer godzienny” (1920, p. 10), official gazette of the Ministry of Finance “Monitor Polski” (1924, p. 1).

The purpose of the research is based on the analysis of material, medical and social security of the customs guard inspectorates of the Directorate of Customs in Lviv in the 1920s. To realize the goal, the following main objectives have been outlined: to do elucidate the problems with providing uniforms among lower officials of customs inspectorates, taking into account insufficient funding from the state; to highlight the issues of “professional” diseases, medical and social protection and abuse, related to receiving paid vacations based on medical certificates; to find out the problem of non-compliance with the provisions of the statute, violations of safety equipment, arbitrarily leaving the place of duty, helping smugglers in illegally crossing the border and transporting goods, etc.

The Results of the Research. The main task of the customs guard, as an executive body of tax authorities, and in particular, customs, in accordance with the provisions of the law of Poland dated July 31, 1924 “On the Regulation of Customs Relations”, provided for the establishment of customs control over goods and movement in the border zone, disclosure and fight against criminal acts provided for by normative legal acts on customs affairs and foreign trade in goods, detection of smuggling (CSHAUL, f. 162, d. 1, c. 23, p. 67). It is legally regulated that the customs line is a border line that separated its territory from foreign countries. Customs control – the place of collection of due duties and taxes, customs procedure at border line (CSHAUL, f. 162, d. 1, c. 23, p. 67), which led to oppression of the local population and certain restrictions (CSHAUL, f. 162, d. 1, c. 19, p. 94). The regulation on border protection provided for the determination of state borders and border zones, customs control points (CSHAUL, f. 162, d. 1, c. 20, p. 70).

The material support of the customs guard corps occupied an important place in the system of state authorities functioning in Poland, as it indicated not only their status, but also

level of authority. The Directorate of Customs in Lviv took care of eight inspectorates of the customs guard in Zalizhchyky, Sniatyn, Vorokhta, Dolyna, Sambir, Dukla, Nowy Sącz, Żivets (CSHAUL, f. 162, d. 1, c. 81, p. 3). Problems with the provision of uniforms arose among lower officials of the customs guard, especially when it was necessary to change uniforms. For example, in the majority of inspectorates of the customs guard, the period of wearing uniforms ended in 1925, so the administrative department of the border protection department of the Customs Directorate in Lviv provided uniforms to subordinate structures in Zalizhchyky (dress coats), Sniatyn (15 jackets, 15 pairs of trousers and 15 caps), Dolyna (3 coats, 3 jackets, 3 pairs of pants and 3 hats). The inspectorates of the customs guard were obliged to distribute uniforms to the lower employees of the customs guard (CSHAUL, f. 162, d. 1, c. 81, p. 1). In Sambir, 137 pairs of shoes whose wear life ended in 1926 were removed from the register (CSHAUL, f. 162, d. 1, c. 81, p. 9 v.). On January 30, 1926, in Sniatyn, 369 vests, completely unsuitable for use by employees, were “removed” from the register (CSHAUL, f. 162, d. 1, c. 81, pp. 12–12a). Instead, in Nowy Sącz the inspection deregistered a pair of shoes from the register (CSHAUL, f. 162, d. 1, c. 81, p. 12). In Dolyna – 2 old hats, 2 jackets, 2 pairs of pants were sold to the head of the customs guard Francisk Poliakow (CSHAUL, f. 162, d. 1, c. 81, p. 16a). In Dukla the inspection also removed from the register one woolen coat, one pair of pants, one hat. One short coat was bought by Alois Gerbe, for which the customs inspectorate demanded a refund of 29.33 zł (CSHAUL, f. 162, d. 1, c. 81, p. 16a).

In the report of the inspectorate of the customs guard in Sniatyn for January of 1926, it was reported that unusable clothing was removed from the register. In addition, all structures were allowed to display in the reports both individual elements of uniforms that were stored in warehouses and those that are “... absolutely inconvenient for official use” (CSHAUL, f. 162, d. 1, c. 82, p. 8a).

On February 19, 1926, the Directorate of Customs in Lviv recommended to the inspectorates to hand over for repair short jackets that were stored in warehouses and were not suitable for use. Expenses were covered by advance funds. According to our calculations, eight customs guard inspectorates had 660 such jackets: in Zalizhchyky – 35, in Sniatyn – 377, in Vorokhta – 85, in Dolyna – 19, in Sambir – 28, in Dukla – 18, in Nowy Sącz – 81, in Żivets – 87 (CSHAUL, f. 162, d. 1, c. 81, pp. 8–8a).

Considering the needs, the Ministry of Finance additionally sent 12 jackets, 12 sweaters, 12 pairs of pants, and 12 caps to the inspectorate in Sambir. They were supposed to be allocated to those officials who completed the term of wearing the previously given uniform (CSHAUL, f. 162, d. 1, c. 81, p. 14a). In addition, the Central Intendant of the Customs Guard sent 7 jackets, 7 pairs of pants, and 7 caps to the inspectorate in Dukla. The mechanism of distribution of uniforms was as follows: the senior inspector accounted for them and distributed them among the lower officials of the customs guard, whose term of wearing was coming to an end (CSHAUL, f. 162, d. 1, c. 81, p. 25). As evidenced by the analysis of archival sources, there were serious problems with the systematic provision of uniforms to employees of customs inspectorates. Thus, the inspectorate in Nowy Sącz deregistered a pair of shoes privately paid for by a former customs officer (CSHAUL, f. 162, d. 1, c. 81, p. 1a). In Sniatyn – a woolen jacket purchased with his own funds by a former bodyguard Grzeszyk, one pair of shoes paid for by an employee Stefan Stankiewicz (CSHAUL, f. 162, d. 1, c. 81, pp. 7, 11).

On March 13, 1926, the customs administration in Warsaw authorized the Customs Directorate in Lviv to sell unnecessary uniforms that had been used for two years (jackets, trousers and caps), woolen coats – for four years, as repair material at an approximate price

determined by the commission, which consisted of the head of the commissariat and two employees, not less than 1/24 of the initial cost (jackets, pants and hats) or 1/48 of outer clothing. The initial cost was the price listed in the Ministry of Finance's price list. The funds received from their sale were registered in the official journal in the category "miscellaneous income" (CSHAUL, f. 162, d. 1, c. 83, p. 1).

In return, the inspectorates of the customs guard did not receive new uniforms and shoes. There were cases of loss of uniforms. In particular, in the notice of the inspection from Živets there was mentioned the payment of compensation for one unreturned sweater (CSHAUL, f. 162, d. 1, c. 81, p. 25). Technical and support staff had problems with providing uniforms. On February 4, 1926, the inspectorate of the customs guard in Vorokhta allowed to give clothes from its stock to a horse keeper, clothes had to be washed and the buttons replaced with new ones (CSHAUL, f. 162, d. 1, c. 81, p. 13a). On February 23, 1926, in Sniatyn, the inspectorate of the customs guard excluded from register one coat, a jacket, a shirt, a pair of shoes, and a vest, purchased by a former bodyguard Jan Kubiak. In Dukla – a jacket, a pair of trousers, a hat, shoes in which the former bodyguard Josef Michno was buried (CSHAUL, f. 162, d. 1, c. 82, p. 4).

However, there was a problem not only with the provision of uniforms for lower officials of the customs guard, technical and support staff. Taking into account the weather conditions, the Ministry of Finance notified the Directorate of Customs in Lviv about the purchase of waterproof cloaks for customs officers. The cost of one set was 60 zł. (CSHAUL, f. 162, d. 1, c. 82, p. 2a). On February 4, 1926, the administrative department of the border protection department of the Customs Directorate in Lviv emphasized that eight inspectorates had received them. In particular, in Zalishchyky – 75, in Sniatyn – 142, in Vorokhta – 58, in Dolyna – 51, in Sambir – 66, in Dukla – 60, in Nowy Sącz – 109, in Živets – 117. A total of 678 pieces. Despite the sent waterproof cloaks, the inspectors at the posts had the first right to receive them "... with fewer waterproof coats will receive more cloaks" (CSHAUL, f. 162, d. 1, c. 82, p. 3). It is known that 10 additional waterproof raincoats were sent from Warsaw (CSHAUL, f. 162, d. 1, c. 82, p. 37), which did not solve the problem either.

The heads of the customs guard inspectorates were obliged to pay attention to the condition of waterproof clothing and to inform the Directorate of Customs in Lviv "about damage in order to impose appropriate compensation on the guilty parties" (CSHAUL, f. 162, d. 1, c. 82, p. 3). It was recommended that raincoats-capes be allocated exclusively for the cavalry units of the customs guard. "In case any of these officers shall be transferred from the cavalry to permanent service, the cape shall be given to the officer appointed in his place" (CSHAUL, f. 162, d. 1, c. 82, p. 37a).

Instead, high-ranking officials of the customs guard inspectorates were given allowances for uniforms and additional payments for its additions in the amount determined by law, they were paid systematically. It was about completing the uniform and keeping it in a condition that "corresponded to the status of an official". Due to these circumstances, they were not entitled to other benefits, such as: reimbursement of monetary payments (CSHAUL, f. 162, d. 1, c. 82, p. 29). On the basis of the order of the Ministry of Finance dated October 22, 1924, on the uniforms of senior officials of the customs guard, it was planned to allocate 215 zł for each high-ranking official in 1926 (CSHAUL, f. 162, d. 1, c. 82, p. 41a). According to our calculations, 38 employees, mainly inspectors, commissioners and deputy commissioners of eight customs guard inspectorates and the Directorate of Customs in Lviv, received the specified amount. The total amount was 8,170 zł. (CSHAUL, f. 162, d. 1, c. 82, p. 42–42a).

On February 15, 1926, the administrative division of the border protection management of the Directorate of Customs in Lviv informed of subordinate customs control units of the order of the Ministry of Finance No. 36, which referred to the limitation of expenses for the maintenance of customs guard inspectorates, taking into account the current economic situation in the country, which allowed to ensure only the needs, related to ensuring the functioning of state administration, and the Customs Directorate in Lviv had "... better to use the most far-reaching savings when giving open credits at the disposal of the Customs Directorate for some months" (CSHAUL, f. 162, d. 1, c. 82, p. 18). In the newspaper "The Dilo" it was written about the fact that "Poland is a young, undeveloped state, without big cities, without the latest industry and trade, mostly with a farming population that is at a very low level of culture, with territories destroyed by the war, without capital and savings, without overseas trade and colonies, with many unresolved internal issues ..." (Hospodarska ruina Polshchi, 1925, p. 2).

Despite a difficult economic situation, the Polish press and official government sources evaluated it with some optimism. Thus, in "Ilustrowany kuryer godzienny" it was written that back in the summer of 1920 "... industry has moved – unemployment is falling – banks are starting to lend. The authorities will fight to reduce prices and cost of production... Taxes are coming in more abundantly, wholesale prices tend to decrease, the state has started larger investments... The Ministry of Industry and Trade wants to take advantage of this emerging boom, consolidate it, and direct development to public roads" (Położenie gospodarcze Polski, 1920, p. 10). The price of gold stabilized. In particular, the value of 1 g of "pure" gold on August 26, 1924 was 3 zł. 44.11 groszy (Obwieszczenie, 1924, p. 1). "Gazeta Lwowska" reported on "... calmness at the foreign exchange market. Private banks are working. A Polish bank has USD 75,000 in cash ..." (Gazeta Lwowska, 1926, p. 1). There was a certain increase in the zloty exchange rate. In the official exchange, 57.10 guilders can be exchanged for 100 zł. The turnover on August 19, 1926 amounted to 100,000 zł. in cash, 116,000 zł was withdrawn from accounts (Gazeta Lwowska, 1926, p. 1).

Instructions were added to Order No. 36 regarding compliance with its main provisions, submission of requests for coverage of expenses not related to the functioning of customs structures. In particular, one-time sums transferred to inspections and commissions were to be used as economically as possible. Thus, all advances, "... whether for the cost of rope or other pallet expenses, must be used without exceeding anything else, so long as no applications are made" (CSHAUL, f. 162, d. 1, c. 81, p. 18). The Customs Directorate in Lviv expected significant cost savings from this order. For example, for shipments that contained registration cards, it is recommended to use exclusively all accounts of expenses for the travel and movement of customs officials. "If one sheet of printing is not enough to present all the information, you should not use the next sheet, but plain white paper" (CSHAUL, f. 162, d. 1, c. 81, p. 18a).

The Directorate of Customs in Lviv obliged the inspectorates of customs protection to submit reports on the condition of means of transportation – bicycles (CSHAUL, f. 162, d. 1, c. 82, p. 1a). An inspection of official bicycles – means of transportation of customs guards in Živets and Czyznie inspectorates confirmed the unsatisfactory condition of the tires, determining the need to purchase new ones. However, the Directorate of Customs in Lviv, taking into account Order No. 36 and a difficult economic situation and budget restrictions, emphasized the coverage of the most necessary expenses (CSHAUL, f. 162, d. 1, c. 82, p. 20a). Despite the cost savings, on February 12, 1926, the Customs Directorate in Lviv

compensated the travel expenses to the customs guard inspectorates in Zalishchyky, Sniatyn, Dukla, Nowy Sącz, and Živets for 130 zł each. 150 zł each – in Vorokhta, Dolyna and Sambir (CSHAUL, f. 162, d. 1, c. 82, pp. 14–14a). It was planned to increase the salary of a horse keeper of the customs guard of the inspectorate in Dukla, Jozef Kurowijski, by 15 points per month (approximately 6.45 zł – the authors' note) (CSHAUL, f. 162, d. 1, c. 82, pp. 14–14a). The caretaker of the so-called “watch horses” of the same inspectorate, Josef Gurowski, received an additional payment in the amount of 44 points (approximately 42 zł – the authors' note) (CSHAUL, f. 162, d. 1, c. 82, p. 3a). On February 8, 1926, the Customs Directorate in Lviv reported on 64 official positions, including 1 security guard-inspector, 4 inspectors, 5 security commissioners, 37 commissioners, 17 deputy commissioners, other functionaries – 1,627 (CSHAUL, f. 162, d. 1, c. 82, p. 8). In particular, the following officials worked in the customs guard inspectorate in Sniatyn: 1 (rank VII), 5 (rank VIII), 5 (rank IX), 31 (rank XI), 284 (rank XIII). The office of the inspectorate included one official of VII and IX ranks, Kuty commissariat – one of VIII and IX ranks, the department in Fereskul – of XII and four of XIII ranks (CSHAUL, f. 162, d. 1, c. 82, p. 8). In Sambir: in the chancellery one each of VII and IX ranks. In Dukla – 1 (rank VII), 4 (rank VIII), 2 (rank IX), 21 (rank XI), 36 (rank XIII); the office of the inspectorate – one each of VII and VIII ranks, Kremna commissariat – 2 (rank XI), the department in Oslawiec – 1 (rank XII) and 4 (rank XIII) (CSHAUL, f. 162, d. 1, c. 82, p. 8a). In Nowy Sącz – 1 (rank VII), 7 (rank VIII), 2 (rank IX), 37 (rank XI), 162 (rank XIII), offices – one each of VII and VIII ranks, Miszun commissariat – 2 (rank VIII), department in Magor – 1 (rank XII) and 4 (rank XIII) (CSHAUL, f. 162, d. 1, c. 82, p. 8a). In Živets – 1 (rank VII), 5 (rank VIII), 3 (rank IX), 32 (rank XI), 197 (rank XIII), the chancellery – one each of VII and VIII ranks, Czyzne commissariats – 1 (rank IX), Lipnice – one each of VIII and IX ranks, Korbelow – 1 (rank IX), Usoly – 1 (rank VIII) (CSHAUL, f. 162, d. 1, c. 82, p. 8a). Despite the need to replenish the staff of the Customs Guard, the circulars of the Ministry of Finance recommended that all promotions to higher ranks and recruitment of new officials be suspended until further notice, which remained in force (CSHAUL, f. 162, d. 1, c. 82, p. 9). It is likely that it was about saving money in connection with a difficult economic situation, therefore it was practically impossible to provide such a number of customs officers with high-quality uniforms.

No less difficult was the problem of granting vacations on the basis of presented medical certificates. On January 3, 1926, the customs inspectorate in Dolyna reported to the Customs Directorate in Lviv that the security guard Franzyszek Borowski, on the basis of a medical certificate, was granted a two-week leave due to illness, the beginning and end date of which was determined by the inspectorate. The dates of the beginning and return from leave were submitted in one report. The customs guard inspectorate in Sambir also, based on a medical certificate, granted a six-week leave to Jozef Novak. The Customs Directorate in Lviv recommended sending a letter with a doctor's decision regarding his health, and “... but not a card with a prescription for treatment” (CSHAUL, f. 162, d. 1, c. 82, p. 2). Of course, there were certain abuses in the matter of receiving two weeks, three weeks, or five weeks, or even six weeks of a paid medical leave. Such people were re-directed by the inspectorates of the customs guard to the state clinics doctors to confirm the diagnosis of the disease with the corresponding conclusion (CSHAUL, f. 162, d. 1, c. 82, p. 34a). Provision of a three-week sick leave based on a medical certificate was determined by a structural unit (CSHAUL, f. 162, d. 1, c. 82, p. 36). On February 17, 1926, the customs guard inspectorate in Sambir granted a guard Oleksandr Shepanov a five-week leave based on a medical certificate. After

returning to duty from the leave, "... he will send a separate letter, not an advisory card, to the government doctor with a request to decide whether he is fit for further service in the customs guard" (CSHAUL, f. 162, d. 1, c. 82, p. 43). First of all, this is related to the replacement of duties by other employees. For example, the customs guard inspectorate in Dolyna was obliged to send one guard temporarily (CSHAUL, f. 162, d. 1, c. 82, p. 39). On January 12, 1925, the inspectorate of the customs guard in Dolyna seconded a senior official, Francisk Domowych, while Stanislaw Taczala was on vacation (CSHAUL, f. 162, d. 1, c. 82, p. 39).

In Vorokhta the inspectorate noticed that some employees demanded from subordinates to add to the certificate the compensation of the treatment cost at a private doctor. However, the inspectorate reported that such a certificate was submitted only to the application for reimbursement of childbirth expenses. Instead, the applicant submitted information about his tenure and rank to the certificate of compensation (CSHAUL, f. 162, d. 1, c. 82, p. 27). Thus, after returning from leave, a guard Józef Hus was sent to the state doctor for recognition of a professional suitability for a further service in the customs guard (CSHAUL, f. 162, d. 1, c. 82, p. 3a). The inspectorate in Sambir refused to let Jan Filipovych go on vacation, considering that he is "lazy at work", he was dismissed at his own will. The inspectorate in Sambir was entrusted with the fulfillment of all formalities related to his being fired (CSHAUL, f. 162, d. 1, c. 82, p. 2). On February 28, 1926, Andrzej Lukarsz and Stanislaw Diliaga were dismissed from service in the customs guard corps at their own request (CSHAUL, f. 162, d. 1, c. 82, p. 30).

On February 23, 1925, the administrative department of the border protection department of the Directorate of Customs in Lviv reported on the analysis of information from the inspectorates regarding employee illnesses. The main ones were respiratory and rheumatic diseases associated with service in mountainous areas, sudden changes in temperature, cold, etc. (CSHAUL, f. 162, d. 1, c. 82, p. 33). On the other hand, it is worth noting a low quality of uniforms and food, compliance with the simplest hygiene recommendations. "The clothes are sometimes worn out a lot, you can't buy a vest with sheepskin sleeves ..." (CSHAUL, f. 162, d. 1, c. 82, p. 33a). The majority of the guards of the customs guard were fed "... very poorly and unwisely not because they cannot get food; chicken, dairy products and even meat can be got in every town ..." (CSHAUL, f. 162, d. 1, c. 82, p. 33a). According to the Directorate of Customs in Lviv, nevertheless, the main reason for the illnesses of customs guards was that they "... save their health expenses for other, perhaps fair, but necessary expenses, for example, uniforms, fashionable, elegant shoes, perfumes, illegal drinking, playing cards ..." (CSHAUL, f. 162, d. 1, c. 82, p. 33a). Nevertheless, the Directorate of Customs in Lviv did not recommend that the guards of the customs guard should start their service without a full meal and good clothes, if necessary, seek for a medical help (CSHAUL, f. 162, d. 1, c. 82, p. 33a). Summarizing, it was noted that, upon entering the service of the customs structures, the future employee undertook to "honestly and zealously perform it", to have a high level of a physical development, sufficient qualifications. Instead, a guard received a reward from the state for years of service upon retirement. If he could not perform his official duties, he was subject to dismissal from the customs authorities (CSHAUL, f. 162, d. 1, c. 82, p. 33a). Usually, employees who violated the regulations of the statute, their official position, were subject to dismissal. Thus, in February of 1926, Stanislaw Mamut, the senior inspector of the train inspectorate in Sniatyn, and a guard Teofil Merzhii, who voluntarily left the place of duty, helped smugglers illegally cross the Romanian border and transport alcohol, were dismissed (CSHAUL, f. 162, d. 1, c. 82, pp. 45–45a). In Sambir the inspectorate reported that Stanislaw Kolodziejski voluntarily left the place of duty for two days, violated the disciplinary

measures of the customs guard by his actions and received a reprimand (CSHAUL, f. 162, d. 1, c. 82, p. 29a). During the service, a guard Karol Romik from Nowy Sącz inspectorate, Niedzik police station, voluntarily left the place of service, during that period he was beaten by unknown people. The specified inspectorate made a decision to prohibit the payment of salary in the amount of 63.96 zł. during absence at the place of service. (CSHAUL, f. 162, d. 1, c. 82, p. 39a). The analysis of border inspection reports shows that some heads of customs inspectorates and judicial panels did not observe the time allotted for customs inspection, set out in the circular dated June 25, 1925. The inspector's work included time on duty, such as: visits to the inspectorate, district office, purchase of fodder for horses, etc. (CSHAUL, f. 162, d. 1, c. 82, p. 1). In order to avoid misunderstandings regarding the rules for calculating time for inspectors, it is ordered: if the absence of the head of the inspection is connected with the control of the border outfit and lasted 24 hours and more, each day spent outside the duty station is counted as one day of inspection service. Being off duty for less than 24 hours can be counted as one inspection day in cases when the business trip lasted 8 hours including travel (CSHAUL, f. 162, d. 1, c. 82, p. 1).

In the service register the head of the customs inspectorate recorded the time of the inspector's arrival at the facility and the performance of duty. Instead, the admission to the inspection service of time spent on other matters not related to those mentioned were the basis for disciplinary investigations. The head of the commissariat was also obliged to record the time of the employee's stay with and outside the inspection in the service register (CSHAUL, f. 162, d. 1, c. 82, p. 1a). In addition to temporary suspension from the performance of official duties by means of disciplinary sanctions, material sanctions were imposed on customs service employees. For example, they did not receive an increase in financial support by 44 points of paid sick leave, a bonus in the amount of three months' salary, etc. "Therefore, they will do the most prudent thing when they leave the service, before putting their health and even their lives at risk" (CSHAUL, f. 162, d. 1, c. 81, pp. 34–34a).

Cases of violation of instructions by higher officials were not rare. In particular, the customs guard inspectorate in Vorokhta, Yablunytsia commissariat, informed the Customs Directorate in Lviv about the deregistration of service horses (CSHAUL, f. 162, d. 1, c. 81, p. 28a). On February 25, 1926, the administrative department of the border protection management of the Customs Directorate in Lviv, in Order No. 45, imposed a monetary fine on the inspector and manager in Nowy Sącz, Gustaw Marszałek, and the commissioner of Zakopane, Markiyan Jurkowski, in the amount of half the amount of 292.95 zł. as compensation for the value of a service horse that should have been sold due to negligence in the performance of duties. In particular, the mentioned above officials, while on duty, on November 3, 1925, allowed the service horses to be harnessed without brakes, which caused them physical injuries during the descent from the hill. After that, one of the service horses was sold due to unfitness for service for 191.55 zł., while the purchase price of a horse was 550 zł. in August of 1924 (CSHAUL, f. 162, d. 1, c. 81, p. 39a).

The amount of compensation is determined by the value of a horse at the time of the accident at the level of 550 zł, it is reduced to 15% of the total value, i.e. 82.50 zł. from the time of purchase and operation of a horse, for another 174.55 zł., actually received from the auction sale of a horse, after covering the expenses at the auction. The Directorate of Customs in Lviv recommended that all employees of customs inspectorates be familiarized with the content of the order and warned against the consequences of mishandling service horses (CSHAUL, f. 162, d. 1, c. 81, p. 39). In accordance with the order of the Ministry of

Finance dated February 24, 1926, inspectors submitted reports on the sale of service horses at auction, attaching their account card (CSHAUL, f. 162, d. 1, c. 82, p. 1a). There are examples of the desire to serve in the customs guard corps, renewal of the position held, etc. There were even “black lists” of people who were prohibited from being recruited into the border guard. Officers and ordinary ranks underwent an annual retraining (Sai, 2011, p. 66). Thus, on November 27, 1925, Michal Malec tried to join the customs guard corps. The Directorate of Customs in Lviv demanded an opinion from the state police in Rava-Ruska regarding “the behaviour of the plaintiff in political and moral terms”. The administration of the customs department recommended the qualification commission to summon him to submit the necessary documents (CSHAUL, f. 162, d. 1, c. 70, p. 107). On February 15, 1926, the Lviv Court of Appeal did not satisfy the request of the former security guard of the Customs Guard Inspectorate in Sniatyn, Bronislaw Voityna, to be reinstated in his post (CSHAUL, f. 162, d. 1, c. 81, p. 14a). On February 28, 1926, Franzisk Poprawa was dismissed from service at the customs guard inspectorate at his request in Živets (CSHAUL, f. 162, d. 1, c. 81, p. 17). In February of 1926, on the basis of Article 116 of the statute of February 17, 1922, regulations on the state civil service and Order No. 38 of the administrative department of the border protection management of the Customs Directorate in Lviv, Stanislaw Styła was dismissed with severance pay in the amount of three months’ salary. The inspectorate in Živets, the Usola commissariat, had to prepare the relevant order no later than February 28 of the current year. The Usola commissariat had to return the salary assigned to Stanislaw Styła to the Customs Directorate in Lviv, with a subsequent termination of salary calculation (CSHAUL, f. 162, d. 1, c. 81, p. 22).

The Directorate of Customs in Lviv submitted a request to the Ministry of Finance regarding the assignment of financial assistance to relatives and employees of the customs guard in connection with child birth, death of relatives, compensation for travel expenses. In particular, on February 5, 1926, the Ministry of Finance notified the administrative department of the border protection department of the Directorate of Customs in Lviv regarding the appointment of a two-year severance pay to the widow of a former customs guard, taking into account the provisions of Article 74 of the law on providing for pensioners who are entitled to additional economic payments (CSHAUL, f. 162, d. 1, c. 81, p. 4). Thus, a bodyguard Franciszek Wasylewski had a third child, a daughter Sofia-Teresa, so he was given a financial assistance with an increase in his monthly salary by 44 points per month. Vincent Petrowski was also provided with financial assistance in connection with the birth of his first child, the son of Meczyslaw-Konrad (CSHAUL, f. 162, d. 1, c. 81, p. 6). On February 1, 1926, Wojciech Borowiecki, a guard of the customs guard of the Krempna commissariat, was given financial assistance in the amount of 44 points per month to his salary in connection with the birth of his first child, a son Frederik. Boleslaw Sukhorski, a guard of the customs guard in Novy Sącz, in connection with the birth of his son Kazimir-Boleslaw, was also provided with a financial assistance (CSHAUL, f. 162, d. 1, c. 81, pp. 10–10a).

The inspectorate in Zalizhchyky, Melnytsia commissariat provided material assistance to Wladyslaw Nallysnykow in connection with the death of his daughter Albina on February 7, 1926. Since March 1 of the current year, he had been assigned assistance in the amount of 44 points per month (CSHAUL, f. 162, d. 1, c. 81, p. 44a). In January of 1926, in connection with marriage, the inspectorate in Sniatyn, Kuta commissariat, provided material assistance to guard Francisk Gostomorzekow, and to Vavryn Dziabkow, a guard of the customs guard inspectorate in Živets, also on the marriage occasion, an increase in the monthly payment

by 44 points per month (CSHAUL, f. 162, d. 1, c. 81, p. 16a). It is appropriate to note that without the authorities permission, the personnel were prohibited from making acquaintances, being in the company of civilians, as well as marrying without first submitting a report to the superior indicating the biographical data of the future wife (Sai, 2011, p. 66). Such examples were numerous. In particular, on January 27, 1926, a customs guard in Sniatyn, Albin Shudem, received permission to marry Sofia Dobras, a daughter of Jan and Maria Kajeczak (CSHAUL, f. 162, d. 1, c. 72, p. 12). On February 27 of this year, Mykola Shedem, a security guard at the inspectorate in Sniatyn, was granted permission by the administrative department of the border protection department of the Customs Directorate in Lviv to marry Maria Grzesetcka, the daughter of Ignatius and Anna Polokh (CSHAUL, f. 162, d. 1, c. 70, p. 6). On the other hand, Julian Bernacki, a security guard of the inspectorate in Sambir, was not allowed to marry Anna Lisowska, a daughter of Jan and Maria Rogowski (CSHAUL, f. 162, d. 1, c. 81, p. 3 v.). Wladyslaw Kaminski, a customs guard in Sambir, was not allowed to marry either (CSHAUL, f. 162, d. 1, c. 82, p. 10). Anthony Novak, the guard of the customs guard of the commissariat in Dukla, did not receive a marriage permit either (CSHAUL, f. 162, d. 1, c. 82, p. 2). Instead, Jan Lukaszewski, a customs guard in Nowy Sącz, was allowed to marry Maria Ferenc. The following documents were submitted: a birth certificate, a social class “belonging” certificate, a court document on a marriage permit a birth certificate of a child out of wedlock (CSHAUL, f. 162, d. 1, c. 82, pp. 8a, 9).

In 1926, the construction of new premises remained a serious problem for the full functioning of the customs guard. However, the Ministry of Finance, given the insufficient amount of funds, could not decide on this issue at the time. It was decided to complete the renovation of the premises built in 1925, to refrain from negotiations regarding the acquisition of land plots necessary for construction until further orders. Nevertheless, the resolution of the Ministry of Finance dated January 9, 1926 provided for the acquisition of state-owned plots for the future construction of customs guard premises (CSHAUL, f. 162, d. 1, c. 82, p. 9). On January 29, 1926, the office of the Ministry of Finance informed the Directorate of Customs in Lviv that, taking into account a difficult general financial situation in Poland, the state limited spending on clerical needs to the most necessary requests, “... without the satisfaction of which the effectiveness of state power would be impaired” (CSHAUL, f. 162, d. 1, c. 82, p. 10a). Replenishment of the official inventory of the customs guard should take place only under exceptional conditions and with the permission of the Directorate of Customs in Lviv for the purchase of office furniture, upon carefully substantiated requests of the relevant inspection (CSHAUL, f. 162, d. 1, c. 82, p. 10a).

Transfers of customs officials were quite frequent. On January 29, 1926, the Ministry of Finance informed the Directorate of Customs in Lviv about the transfer of Deputy Commissioners of the Customs Guard from Myslowice, Bernhard Wywiol and Karol Oszukhowski. In particular, B. Wywiol was appointed to serve at the inspectorate in Dolyna, K. Oszukhowski – in Sniatyn – to the positions of assistant heads of commissars (CSHAUL, f. 162, d. 1, c. 82, p. 20a). On February 26, 1926, the administrative department of the border guard management of the Customs Directorate in Lviv, in accordance with the order of the customs guard inspectorate in Sambir, sent such guards – Stanislaw Labendzitski, Karol Tomys, to another place of service with reimbursement of expenses. There was no reimbursement of expenses in case of a bodyguard Wawzhyn Korts (CSHAUL, f. 162, d. 1, c. 82, p. 6). On the basis of the report of the guard of the customs guard in Živets, Jan Wtsisla, who served at the customs in Chorny Dunayets, by March of 1926 he was to be transferred to the specified inspection to the border

service in the area of the railway station due to family circumstances with reimbursement of the transfer costs (CSHAUL, f. 162, d. 1, c. 82, p. 9). The inspectorate provided assistance to Felix Maletcki, the customs guard in Sambir, for the improvement of living conditions in Roztoki (CSHAUL, f. 162, d. 1, c. 82, p. 13). The Directorate of Customs in Lviv notified the inspectorate in Dukla, the commissariat in Komancha about the allocation of assistance to the security guard Stanislaw Rakhwal for renting housing after moving out of the apartment in Bilkut (CSHAUL, f. 162, d. 1, c. 82, p. 15).

On February 26, 1926, the administrative division of the border protection department of the Directorate of Customs in Lviv stated in Order No. 46 that a customs employee who rented an apartment in the premises of the Ministry of Public Works had the right to receive a subsidy with subsequent transfer of it as income to the state treasury. On the other hand, if a customs official used an official residence, financial assistance for communal services was given from the budget of the Ministry of Finance. "Due to the delay in the bills, notices of changes should be submitted as soon as possible when paying housing benefit or transfer, so that unwanted complications do not arise" (CSHAUL, f. 162, d. 1, c. 82, p. 41). On the basis of the order of the border protection administrative department of the Directorate of Customs in Lviv dated February 27, 1926 No. 47, eight employees of the customs guard were compensated for the cost of reimbursing the cost of housing rent (CSHAUL, f. 162, d. 1, c. 82, p. 44).

In some cases, transfer to another place of service was a punishment for committed offenses, non-compliance by customs guards with the provisions of the statute, violations of safety equipment, etc. Thus, on October 27, 1925, the inspectorate of the customs guard in Živets held a meeting of the guard reserve, to which an employee from Nowy Sącz arrived in a drunken state. He was detained, in accordance with the order of the presiding officer at the meeting, there was notified the commission of an offense incompatible with the "dignity of an officer in uniform" (CSHAUL, f. 162, d. 1, c. 82, p. 39). The offender was punished "in the manner of penitence without providing expenses for transfer to service" under the supervision of the customs guard inspectorate in Sambir, "where he must be transferred immediately after receiving the official salary for March of 1926, after determining the place of service" (CSHAUL, f. 162, d. 1, c. 82, p. 39v.). In the report of one of the inspectorates of the customs guard, it was said that the guards salute with weapons in their hands, do not remove them from their shoulders during the report, violating Articles 107, 342, 343, 353 of the statute (CSHAUL, f. 162, d. 1, c. 82, p. 4). On January 1, 1926, the customs guard had 2,900 carbines, of which inspectors had 250 in Zalizhchyky, 500 – in Sniatyn, 275 – in Vorokhta, 250 – in Dolyna, 300 – in Sambir, 275 – in Dukla, 500 – in Nowy Sącz, and 500 – in Živets. 500, in Krakow – 25, in Lviv – 25 (CSHAUL, f. 162, d. 1, c. 82, p. 4a). It was from this time that the Customs Directorate in Lviv introduced special registration cards for the purpose of identifying weapons and ammunition for them, which were owned by customs officers. The record required its careful filling with a mandatory signature of the person receiving the service weapon, its serviceability, etc. In the event of the weapon being returned to storage, as a result of the dismissal of an official from the service or its transfer to another customs office, the fact of the weapon being returned to storage was recorded in the record card. A similar situation is related to obtaining ammunition for weapons (CSHAUL, f. 162, d. 1, c. 82, p. 4a.).

The account card remained in storage at the customs office of a certain inspectorate. If the customs officer was transferred to the service territory of another inspection, it was necessary to send it to a relevant inspection. The new inspection, noting the dates in its own records, handed

them over to an authorized person for safekeeping. In case of dismissal from service, the card remained where the weapon was kept. Regular changes to the registration cards indicated both the transfer of customs officers to other inspectors and a proper state of service of weapons (CSHAUL, f. 162, d. 1, c. 82, p. 5). Any weapon damage detected by the inspector was recorded in the registration log every time, a corresponding protocol was drawn up with a mandatory indication of the main cause, as well as the involvement of the materially responsible person to cover the damage caused. If the weapon was damaged and there was no fault of a customs officer, then its repair was carried out at the expense of the Ministry of Finance (CSHAUL, f. 162, d. 1, c. 82, p. 5). Unsatisfactory maintenance of the customs guard corps affected the unsuitability of weapons maintenance facilities. Thus, on January 21, 1926, the inspectorate of the customs guard in Živets removed 322 tools for cleaning weapons from the register (CSHAUL, f. 162, d. 1, c. 82, p. 1). Other units also refused to use 246 weapons cleaning tools products (CSHAUL, f. 162, d. 1, c. 82, p. 1a). The inspectorate in Sambir “de-registered” 162 tools for cleaning weapons (CSHAUL, f. 162, d. 1, c. 82, p. 13a). In Dolyna – 126 tools for cleaning standard weapons, in Dukla – 98 (CSHAUL, f. 162, d. 1, c. 82, p. 23a). On January 28, 1926, the customs guard inspectorate in Sambir informed the administrative department of the border protection department of the Customs Directorate in Lviv about the use of 11 Mexican-made cartridges during the attack on customs officers by smugglers (CSHAUL, f. 162, d. 1, c. 82, p. 6a). The inspectorate in Nowy Sącz submitted a report on the removal from the register of eight bullets during the shooting at the shooting range in Guri Kalvariya. From the inspectorate in Zalishchyky, it was reported that four bullets were used in the shooting range (CSHAUL, f. 162, d. 1, c. 82, pp. 6a, 10a). On February 6, 1926, the inspectorate in Živets was authorized to remove from the records 9 pistol bullets used by assistant commissioner Karol Doczkal in the shooting range of the Central Customs School in Gura Kalvariya. It turned out that the mentioned above official still fired 12 bullets, “... for 3 pistol bullets used by the above-mentioned person for purposes other than intended, he is demanded to cover their cost” (CSHAUL, f. 162, d. 1, c. 82, p. 13). On February 8, 1926, the inspector of the customs guard in Živets reported on the removal from the register of one Mexican bullets set “... to kill a rabid dog” (CSHAUL, f. 162, d. 1, c. 82, p. 20a). In Sambir, he “deregistered” 10 Japanese bullets and 5 Mexican bullets, paid for by senior guards Prevozny and Butch (CSHAUL, f. 162, d. 1, c. 82, p. 20a). On February 28, 1926, the inspection of the customs guard in Živets reported the removal from the register of eight Italian bullets used during shooting training at the shooting range in Gura Kalvariya. In Zalishchyky – about the “deregistration” of three Japanese-made bullets used by an officer Lipitscki in shooting range (CSHAUL, f. 162, d. 1, c. 82, p. 10a). In Sambir – 5 bullets, 2 of Mexican and 3 of Japanese production, were deregistered (CSHAUL, f. 162, d. 1, c. 82, p. 13a). In Vorokhta – 3 bullets of Japanese production, used on duty by a security guard Pavlik and handed over to the court the materials of the criminal case against Dmytro Cherleniuk, who shot the mentioned above security guard twice (CSHAUL, f. 162, d. 1, c. 82, p. 13a).

In addition to the regular weapon prescribed by the instructions, customs officers were allowed to use personal weapon. Thus, on January 20, 1926, the Sniatyn elders granted permission to Mechyslaw Barow, an employee of the customs guard inspectorate, to possess own weapon of the “Steyer” system, caliber 8 mm while on duty and to use in exceptional cases, such as when searching homes. On February 22, 1926, the administrative department of the border protection department of the Customs Directorate in Lviv reported on the weapon and bullets allowed for official use, it was about the personal firearms of

the customs officers, which received the status of regular. In particular, the guards of the customs guard of the inspectorate in Auschwitz were allowed to use such personal weapon for official purposes. Stanislaw Bojak owned weapon of the "Parabelun" system (number 3512, caliber 8.65 mm), Marcyn Mroz – "Brewete" (number 13416, caliber 7.35 mm), Józef Gabryszczak – "Schmeiser" (number 777709, caliber 6.35 mm), Franciszek Turaszczyk – "Bulldog" (number 11138, caliber 7.35 mm) (CSHAUL, f. 162, d. 1, c. 82, p. 31). The inspectorate of the customs guard in Sniatyn allowed Roman Duzhakow to use a personal short-barreled firearm of the Browning Belgian "Browning belgijski" system (number 11297, caliber 6.75 mm) (CSHAUL, f. 162, d. 1, c. 82, p. 34a).

Based on the reports of the customs inspectorates, it is known that some customs officers used their own dogs for official purposes. The Directorate of Customs in Lviv recommended that customs officers learn the rules of training and use of dogs in the service. It was recommended to purchase the brochure "How to Use Police Dogs" by K. Grimm, the Commissioner of the State Police, Chief of the Department of Breeding and Training of Police Dogs of the Main Police Command at the price of 1.80 zł. without the cost of delivery. The mentioned brochure could be purchased at the House of Polish Books in Warsaw or in Lviv ("Book of Gubrinovycz"). In addition, the training of dogs is presented in the brochure "Training of Police Dogs" by Ja. Gajewski in more detail (2.50 zł.) (CSHAUL, f. 162, d. 1, c. 82, p. 22a). It is known that on February 12, 1926, in accordance with the order of the Ministry of Finance, the one-day amount for the maintenance of a service dog was 0.50 zł. – for food, fuel for its preparation and litter. Treatment costs were paid separately, the invoices sent were taken into account (CSHAUL, f. 162, d. 1, c. 82, p. 27a).

The Conclusion. The peculiarities of a material security of the employees of the customs authorities have been analysed. It was noted that uniforms were primarily allocated to lower-ranking customs officers. They had the opportunity to additionally purchase individual components of the uniform with their own funds or buy them back after deregistration. Problems with the provision of uniforms arose among the lower officials of the customs guard inspectorates, due to insufficient funding from the Ministry of Finance, which limited the costs of their maintenance by means of instructions. The authorities tried to overcome it, however, it was not possible to solve it completely during the period under analysis. Instead, in Lviv senior officials of the customs guard inspectorates of the Directorate of Customs received allowances for uniforms and additional payments for its additions in the amount established by legislation systematically. Savings of money related not only to clerical needs, but also to the use of the ban on purchase of new tires for official bicycles of the customs guard.

The issue of "occupational" diseases, medical and social security, and abuses related to obtaining paid vacations based on medical certificates have been covered. There was some abuse in the case of receiving two, three, or five weeks or six weeks of a paid medical leave. The inspectors of the customs guard sent such people to the doctors of state clinics to confirm the diagnosis of the disease with the corresponding conclusion. On this basis, the issuance of a certificate of incapacity for work was determined by a separate inspectorate of the customs guard. First of all, this is related to the replacement of duties by other employees. In addition to temporary suspension from official duties through disciplinary sanctions, customs officers were subject to financial sanctions, such as: refusal to increase the financial support by 44 points, paid leave due to health conditions, bonus in the amount of three months' salary, transfer to another place of service at the expense of own funds, etc. Often, transfer to another place of service was a punishment for committed offenses, non-compliance by customs guards with

the provisions of the statute, violations of safety equipment, etc. Despite the need to replenish the staff list of customs guards, the circulars of the Ministry of Finance recommended that all promotions to higher ranks and acceptance of new officials be suspended.

The development of the system of customs authorities required the construction of a certain infrastructure for the needs of the customs inspectorates, but the Ministry of Finance, considering the insufficient amount of funds, recommended to complete the repair of the premises built in 1925, to refrain from negotiations regarding the acquisition of land plots necessary for construction.

The issues of non-compliance by the customs guards with the provisions of the statute, quality maintenance of standard weapons, control over the use of ammunition, arbitrary abandonment of the place of duty, assistance to smugglers to cross the border illegally and transport alcohol have been highlighted. The Directorate of Customs in Lviv introduced special registration cards for the purpose of identifying weapons and ammunition for them, which were owned by customs officers. The account required its careful filling with the obligatory signature of a person who received a serviceable official weapon for use. In case of the carbines being returned to storage, as a result of the dismissal of an official from the service or his transfer to another customs office, the fact of the weapons being returned to storage was noted in the registration card. In some cases, customs guards were allowed to use personal firearms and their own dogs for official purposes.

Prospects for further research of the issue under analysis are determined by its analysis to identify the main trends related to the functioning of the Directorate of Customs in Lviv during the first half of the 1920s.

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