

THE CIVILIAN

VOL. I.

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No. 10

The Commissioners and the Re-Organization

**Commentary and Personal Sketches. — Disappointing
Outlook as to Re-Classification. — Section 8 one
of the Vertebrae of the Act; Section 6
a Vermiform Appendix. — Plain
Speech in a Moderate Spirit.**

The all-important fact in the appointment of Professor Adam Shortt and Mr. Michel Larochelle as the commissioners of the civil service, is that they are made, on the plain face of it, in accordance with the spirit of the new Act. Being non-political appointments, it follows as a necessary consequence that they are good ones.

So, likewise, in the future, when we are rid once and for all of this curse of extraneous influence, may we expect to see throughout the body of the service itself the right men succeeding to the places of trust and importance, when these places have been earned by ability and faithful service.

A fortnight since, we set forth in this column what we considered to be the essentials of the ideal commissioners. We mentioned such qualities as organizing ability, courage and unsparing energy. When one is dealing with ideals one can soar high. Yet we have no hesitation in saying that the appointments appeal to us very strongly, fresh though we are from the contemplation of Utopia. We believe the service has obtained, in so far as was possible under the circumstances, the proper men for the work in hand.

Towards the new commissioners, we think we may take it upon ourselves

to say that the service as a whole entertains no other feeling than that of the frankest good-will. In the uncertain future that lies before, everyone will not be pleased; the millenium is not so near as that. We feel, however, that Mr. Shortt and Mr. Larochelle will do all they can to relieve the service of its unnecessary disabilities, and that being men of high character and capacity they will be able to do a great deal. More than this could not be asked for at the present stage.

Professor Shortt.

Professor Shortt is a man of national reputation, and he is as favorably as he is widely known. Of Scottish parentage, though born in Ontario, he is at present in his forty-ninth year. It was as educationalist and journalist that he first won recognition. After a brilliant course at Queen's University, and subsequently at Edinburgh and Glasgow, he received his first appointment as assistant professor of philosophy at Queen's in 1885, a position which developed in 1889 to that of lecturer, and in 1892 to that of professor of political economy, a chair which he was the first to occupy. He has been a well-known writer on social and economic

questions, his broad and thorough-going Canadianism being perhaps his most salient characteristic—an attribute in which he well maintained the tradition founded for his alma mater by the late Principal Grant. His most recent public activity has been in connection with the administration of the Industrial Disputes Investigation Act of 1907, under which he has acted several times as chairman of boards appointed to effect the settlement of labour disputes, and in every instance with complete success. His experience in this very important field, with his wide knowledge of economic and financial problems, makes him an invaluable man from every practical standpoint for the great work to which he is now called.

M. Larochelle.

Quoique le nom de Monsieur Larochelle ne soit pas aussi connu que celui de M. Shortt, il n'en apporte pas moins à la position une popularité personnelle et une réputation de capacité et d'énergie qui le recommandent très favorablement au service civil. Fils de cultivateur, issu d'une ancienne famille canadienne, il naquit à Sorel en 1867. Il reçut sa première éducation au Séminaire de Nicolet où il concourut avec succès pour le prix du Prince de Galles. Il étudia ensuite le droit au bureau de Sir Wilfrid Laurier et de l'hon. juge Lavergne. Puis il devint secrétaire de Sir Wilfrid lorsque celui-ci succéda à l'hon. Edouard Blake comme chef de l'opposition libérale à la Chambre des Communes. En 1890 il fut admis au barreau de Montréal. En 1900, il disputa sans succès le comté de Richelieu pour la législature de Québec, mais en 1907 il refusa la candidature fédérale de ce comté. Il fut créé Conseil du Roi en 1903. Depuis 1895 il est le recorder de St-Henri.

M. Larochelle est un écrivain distingué, un homme épris des fortes études, ainsi que l'avocat éloquent que l'on considère à la tête du jeune barreau de Montréal. Son appointment est surtout un tribut à son mérite.

Progress of the Re-organization.

We had hoped to be able to report in this issue that substantial progress had been made towards a proper reclassification of the work of departments. This hope has been doomed to disappointment. Some departments, it is true, have matured their plans, and probably all have given some thought to the matter, if only in a desultory way. One large department stands out from the rest as having reorganized itself in consonance with the spirit of the Act, and we congratulate its young Deputy on the honourable distinction which he thus gains in an environment where indifference and attorneyism are rampant. Despite this notable exception, it is not too much to say that the progress thus far made has been inconsiderable, and the spirit in which work is being carried on disappointing.

For beyond question this re-organization of departments is one of the props upon which the new edifice of Civil Service Reform must rest. If this foundation work is scamped, the whole structure will be insecure. It is in the interest of all that it should be well done,—in the interest of the public, of the Heads and Deputy Heads of departments, and of civil servants generally. Reduced to plain terms, the essence of the matter is simply this: that for the future each department shall definitely ascertain what work it has to perform, and as definitely assign it to the various branches, with such and such clerkships attached for its due accomplishment. One would think that there could be no two opinions about the need for such a mapping-out of the work. Heretofore, departments have joggled along in a confused uncertain sort of way, amid a perfect welter of details, and, in short, virtually without any organization worthy of the name. Being at long last invited,—nay, commanded,—to substitute for this a rational system, those chiefly responsible for their departments are seen to hang back, to put difficulties in the way, and generally to act as if

they disliked their task exceedingly. Lot's wife cannot take her ravished eyes from the Sodom of the past, though admonished thereto by Heaven and Earth: with unexpected results for the poor lady.

There seems to be a confused notion abroad that classifying the duties of departments, and providing means for the accomplishment of such duties, is bound up with the matter of salary increases. But what connection subsists between the two other than an incidental one? It has been decreed that, for the clearer view and more accurate knowledge that will be gained, and for the better performance of the work, the duties of each department shall be definitely set down in a formal document (an order-in-council) and for the time being established. It is precisely what Permanent Heads ought to have done for their own guidance under the old system; still more what they should do now that they have full authority for it, when it is expected of them, and when not to do it is to continue a system that has suffered an almost complete breakdown.

The Sanhedrim of Deputies.

A meeting of deputy ministers was held last week at which, as we understand from the press, a certain agreement as to mode of procedure was arrived at. If the information that has gone to the public be true, it is clear that this agreement is based upon the narrowest possible interpretation of an Act which is fairly open to more than one construction. Briefly stated, the Sanhedrim decided that while, as to the First Division, transfers might be made at discretion to either Sub-division (see sec. 5, subsec. 2), *there*

only was there any option. All the rest of the service must be transferred automatically under Section 6. It did not occur to these gentlemen apparently that by construing this section thus narrowly and divorced from the context, they were defeating not only the spirit of the whole measure, but definitely violating the spirit and the letter of Section 8. Does Section 8 mean anything, or does it not? Here it is in cold type:

8. As soon as practicable after the coming into force of the Act, the head of each department shall cause the organization of his department to be determined and defined by order in council, due regard being had to the status of each officer or clerk as the case may be.

2. The order in council shall give the names of the several branches of the department, with the number and character of the offices, clerkships and other positions in each, and the duties, titles and salaries thereafter to pertain thereto.

3. After being so determined and defined, the organization of a department shall not be changed except by order in council.

4. Copies of such orders in council shall be sent to the Commission.

There is an almost overpowering irony in the suggestion that the greatest bar to real reform should be pedantically erected by those whose interest in reform should be strongest.

We are not now concerned with the advantage that would result to this man or that man from a proper carrying out of the re-organization clause. That is after all a petty consideration in face of the vital question of whether the service is to be re-organized as the Statute most explicitly calls for, and in accordance with the reasonable expectation of every intelligent man in the Dominion. If it is not to be properly organized, let that fact be known, and let the men who are responsible be known also if only as an example and a warning.

TAXATION OF CIVIL SERVANTS SALARIES.

The work of levying an assessment upon the incomes of civil servants, for the year 1909, has been completed in Ottawa, and reports indicate that steps in this direction either have been, or soon will be, taken in many of the other centres of population throughout the Dominion.

In view of this, THE CIVILIAN embraces the opportunity of placing before its readers a statement dealing with the various attempts which have been made to tax the salaries of government employees up to the present.

The Lephron Case.

For several years prior to 1877, taxes were assessed and collected on the incomes of employees of the federal government. Payment of the assessment of that year was resisted by the civil servants of Ottawa, acting in unison, and a ruling of the courts was invoked in a test case of one Lephron, an official of the House of Commons. An appeal to the county court judge resulted in the setting aside of the assessment. The city then appealed to the Court of Queens Bench, which reversed the decision of the county court judge. A further appeal, on behalf of Lephron, to the Appeal Court of Ontario, was then taken, and in March, 1878, a decision was handed down sustaining the appeal and ruling that the incomes of federal civil servants were exempt from taxation by provincial or municipal authorities. No further appeal was taken and taxes of this nature were no longer levied.

The chief reasons lying at the root of the decision in the Lephron case are:

1. That local or provincial taxation of the salaries of Dominion officials had the effect of impairing the means and instrumentalities necessary for carrying on the functions of federal government.

2. The Dominion government hav-

ing fixed the salary of a certain official at a certain amount, being it is presumed a proper compensation, and no more than a proper compensation, for the duties he is to discharge, no provincial or municipal authority has a right to intervene and reduce the amount below what is fixed as a proper compensation.

3. The officers of the Dominion do not exercise their functions within the bounds of any of the provinces by the permission of the local government. They are there by authority of a higher power, and the province has no sovereignty over them or their salaries.

Members of Parliament Affected.

It is interesting to note, in passing, that in at least two instances attempts were made to assess the sessional indemnities of members of the House of Commons. In the year 1895, the town of Cobourg assessed the indemnity of J. B. McColl, M.P., and the following year the town of Gananoque attempted to impose a tax on the \$2,500 received by Geo. Taylor, M.P., for services rendered during the parliamentary session. An appeal was taken to the judge of the county court, and the assessment was disallowed in both cases upon the same grounds as those which influenced the judgment of the Court of Appeal in the Lephron case.

The Australian Case.

A most important decision was handed down by the Judicial Committee of the Imperial Privy Council, in 1897, in the appeal case of Webb vs. Outrim. That decision was to the effect that an officer of the Commonwealth of Australia, resident in Victoria, and receiving his official salary in that state, was liable to be assessed in respect thereof, for income tax imposed by an Act of the Victoria legislature.

As to how far this decision affects us in Canada is a matter of controversy and will be dealt with at some length further on. It may be well, however, to note here that the contention is made that while the Australian Confederation Act gives the legislatures of the several states power to assess the incomes of officers of the Commonwealth, no such power is conferred upon our provincial legislatures under the terms of the British North America Act. The legal advisors of the cities of St. John, N.B., Ottawa and Toronto and of the Province of British Columbia evidently hold a different view, inasmuch as steps have been taken since the rendering of the decision to compel federal officials resident in the cities and province indicated to pay taxes on their incomes.

Civil Service Employees of St. John, N.B.

The text of the decision of the Privy Council in the Australian case had no sooner reached here than the Board of Assessors of the City of St. John proceeded to levy an assessment on the incomes of civil servants resident in that city. A test was made of the case of Francis C. Abbott, a tide-waiter in the employ of the outside service of the Customs Department.

An appeal to the Supreme Court of New Brunswick resulted in a confirmation of the assessment. The decision of the court was based upon the view that the decision of the Privy Council in the Australian case was contrary to the view hitherto entertained on this question, and that it, in fact, over-ruled a previous decision (favorable to civil servants) of that court and of courts in Ontario and elsewhere. The point to be determined was whether, in imposing the tax, the provincial legislature had exceeded its power, and the court held that there was no real distinction as between the powers conferred, in this respect, upon the legislatures of the Canadian provinces and those of the

several states of the Australian Commonwealth.

It will at once be seen that if the view held by the Supreme Court of New Brunswick is the correct one, the liability of the civil servant, generally, to pay an income tax is beyond question, as the municipalities are proceeding under authority conferred by the provincial legislatures. An appeal was, however, taken to the Supreme Court of Canada, argument being heard in May last and judgment reserved.

The argument of counsel for the appellant, Abbott, for a reversal of the decision of the Supreme Court of New Brunswick was based upon two points:

1st. On the true construction of the British North America Act, the legislature of the province has no power to impose or authorize the imposition of a tax on the salary of any resident of the province of which he is in receipt as an officer of the government of Canada.

2nd. The St. John City Assessment Act does not authorize the imposition of a tax on the salary of any resident of the province of which he is in receipt as an officer of the government of Canada.

In the elaboration of the argument on the first of these contentions it is pointed out that the Victoria legislature possessed the power to tax government officials prior to the passing of the Australian Constitution Act, and that this power was continued inasmuch as the Act did not exclusively confer the right upon the parliament of the Commonwealth or withdraw it from the legislature of the state. On the other hand, it is contended that while our provincial legislatures had the power to tax the salaries of government officials prior to confederation, this power was not continued under the terms of the British North America Act, and is vested solely in the Parliament of Canada. It is therefore urged that conditions in Canada and Australia are not ana-

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Communications on any subject of interest to the Civil Service are invited and will receive careful consideration.

Ottawa, Sept. 11th, 1908

“TWO BLADES OF GRASS
WHERE ONE GREW
BEFORE.”

THE CIVILIAN has endeavoured in this issue to give a complete account of the new Savings and Loan Society, not only by publishing the constitution in full, but by reporting the results of the organization meeting, and making such general comment as space would permit.

We confess to feeling on this occasion no little pride and gratification that a movement which THE CIVILIAN first inaugurated, and for which it has stood sponsor, should have become an accomplished fact. The idea was first proposed in THE CIVILIAN of May 22nd, and we have steadily advocated it ever since, incidentally furthering it in every way possible, as by calling the meeting of June 12th at which the committee was appointed, and by

affording facilities in the printing and other lines. Readers will acquit us, we think, of any charge of meanness in thus claiming our due. The great majority of the service have frankly recognized the spirit in which our work is carried on, and even the censorious will only say that we are seeking to show how much good may be accomplished by a civil service paper. That is a thing that we hope to demonstrate more and more fully in the time to come.

The new society is to be congratulated upon having secured the services of Mr. F. A. Acland, Secretary of the Department of Labour, as President. No better man could be chosen from the service for this office. His knowledge of economic and social subjects and his wide experience of men and affairs specially fit him for the responsible post. In Mr. Campeau, the Vice-President, the society gains the services of a man of integrity and ability, who knows the field of work thoroughly well. Mr. H. LeB. Ross, the Secretary, will approve himself a most efficient officer. He has been long identified with important movements in the service, and may be relied upon to bring to bear upon his work an excellent judgment and a desire for despatch of business needful in his important office.

Taking the Officers and Boards as a whole, it would be difficult to fill them to better advantage than they are now filled. Thus the society commences existence under the most favorable circumstances. Patronizing as some of us are, no one will think it needful to inform such executive bodies that they ought not to invest their funds in mining stock, or lend money to a broken-down spendthrift for a like purpose. The service knows that they know their business well enough to be spared the usual platitudes upon this subject. Problems they will have from time to time, but THE CIVILIAN believes in the men and in their fitness and sincerity.

If any considerable number of persons can be induced by means of this

society to improve their economic condition, to become more thrifty, more able of themselves to front the world and its exigencies, a constructive good will have been accomplished that will have far-reaching results. The society will have placed itself in the line of benefactors who, in Dean Swift's famous phrase, "make two blades of grass grow where one grew before."

We bespeak for the society a hearty support, from men and women alike,—for both are eligible on the same footing,—and, what is more, we believe it will receive support in generous measure. For this once our gift of prophecy shall be indulged: we go on record as predicting the success of the Civil Service Savings and Loan Society.

GLAD TIDINGS OF GREAT JOY FROM THE FREE PRESS.

The Ottawa Free Press of September 3 devoted a leading article to the civil service in which after referring to the appointment of the commis-

sioners, it passed on to comment on some features at large of the situation created by the new Act.

Among these comments there were probably none which caused the average three-meals-a-day civil servant more to prick his ears than those which referred, in manner quite open and unabashed, to the "financial betterment of the service which is to be a sequel to the enforcement of the new bill." Here is the nugget of the collection in cold print:

"The MAJORITY of them (i.e., civil servants) will benefit immediately from a pecuniary point of view by means of the re-classification which the new Act calls for."

It was probably the loud and prolonged cheers greeting this announcement which broke in upon our reverie on that fateful afternoon of September 3, and which, at the time, we thought was the noise of the deputy ministers congratulating themselves in conclave that they alone in the service had bagged something without let or parley.

But, seriously, do the ears of civil servants look so long and hairy as all that?

THE CIVIL SERVICE SAVINGS AND LOAN SOCIETY.

After almost three months of patient labour, the "Savings and Loan" committee, appointed by the civil service, has at length succeeded in discharging the duty for which it was brought into existence. The committee had two difficult problems to meet: to frame a constitution, and after that to provide for launching the new society under the best possible auspices. Both of these it has successfully solved. The culmination of its efforts came about on the 3rd instant, when the constitution was adopted and a government installed. The full text of the constitution appears elsewhere in this issue, and deserves the careful perusal of all who are interested in this undertaking.

The committee had imposed upon it

a very serious responsibility in endeavoring to launch the new society. To have referred back the constitution to the service with a recommendation for its adoption might have placed the whole scheme in jeopardy, and further organization would have been necessary on the part of the service, with all the attendant dangers and delays incidental to such a course. The spirit of the adopted constitution is that no one may become a member of the society (alias, shareholder), unless he measures up to a certain standard. To throw the right of membership wide open to everyone would be to defeat this essential provision, and, possibly, to throw the administration into uncertain hands. It was decided therefore to secure a few

of the many members of the service who bear unblemished reputations to act as organizing shareholders; such persons, by virtue of Article 2 of the constitution, to take the remaining steps necessary for getting under way. This course was followed accordingly, and about 65 shareholders were secured without effort from among disinterested persons who were well-affected towards the movement. They, as was previously stated, held a meeting on the 3rd instant, adopted the constitution, and elected the officers and members of boards, as follows:—

Officers:

President—F. A. Acland (Labour).
 Vice-President—F. R. S. Campeau (Inland Revenue).
 Secretary—H. LeB. Ross (Railways and Canals).

Board of Administration (7 members):

The President	} <i>ex-officio</i> .
The Vice-President	
The Secretary	

J. A. Doyon (Inland Revenue).
 M. D. Grant (Finance).
 E. Bouchette (Lib. of Parliament).
 A. McNeill (Agriculture).

Board of Credit (7 members):

The President—*ex-officio*.
 Wm. McKenzie (Privy Council).
 R. H. Coats (Labour).
 John Smith (Lib. of Parliament).
 J. L. Payne (Railways and Canals).
 W. A. Code (Post Office).
 E. A. Miles (Customs).

Board of Supervision (3 members):

G. S. Hutchinson (Public Printing and Stationery).
 A. H. Brown (Audit Office).
 R. L. Fuller (Militia and Defence).

The appointments thus made are in strict accordance with the constitution, but may be said to be, in a sense, of provisional character, seeing that the annual general meeting will occur within two months from the present time, the date this year being November 10th.

The selection of a manager is a matter for the Board of Administra-

tion, and was not considered by the general meeting.

For the convenience of those who have not had an opportunity of studying the constitution, we may briefly refer to the chief functions of the respective Boards:

It is the duty of the Board of Administration to determine who shall be admitted to membership, to settle questions of policy, be responsible to shareholders for the management and generally to control the operations of the society.

In this they will be assisted by the Board of Credit, which has jurisdiction with respect to loans, and important advisory functions in regard to investments and the state of the funds. It is a wise provision thus to place the loan branch under a separate board, with the implied responsibility resting on it of maintaining an efficient organization for the purpose.

Over all is the Board of Supervision, with dictatorial powers. It may suspend the officers and the Board of Credit, interdict the carrying out of any step proposed by the executive bodies, and, in a word, bring the operations of the society to a complete stand-still, if it deem it advisable. The members of this board are Tribunes of the Shareholders; they are there for the public safety, with auditorial, advisory and regulative functions for ordinary occasions,—with inhibitory powers for grave emergencies.

The activities of the new society will naturally revolve around the twin suns of its system,—to wit, Savings and Loans. A word upon each of these.

To encourage habits of thrift is a worthy object, and the field is wide. Expenditure should not exceed income: there is the fixed line that marks social well-being from wretchedness. But below and above that line are numberless degrees that give the measure of the individual's economic efficiency. There is work for the world for many a long year in raising the average to a higher level,

—a level that may perhaps be fixed roughly for a community, but not for any single unit, since it must often be affected by considerations beside which those of mere money become contemptible. Our governmental and corporate savings banks, effective agencies as they are, fail to stimulate men beyond a certain point. A depositor with them is one of a crowd; they regard him as having been created almost for the sole purpose of depositing money with them. But to himself, strange to say, he has other uses. As a philosopher once said, the cash *nexus* is not the only bond between man and man. Those who know all about banking as the chartered banks conduct it are rather horrified at the thought that anyone else should receive cash deposits. But there is another side to banking as it has been developed in European countries, and it has been demonstrated that there are no more stable institutions in the world than the co-operate savings societies, of which almost every European country affords numerous examples. "Runs" upon such institutions are practically unknown even in times of panic. The explanation mainly consists in this, that a society can't "run" upon itself. The relationship of a member to the society is entirely different from that of the public towards a profit-making institution such as a bank.

As to the making of loans, let it be said, once and for all, that nothing can be done for the person of bad financial record. He must save himself, if he can. Predictions are rife about the society going to pieces by lending to a swarm of undesirables, who, it is urged, are sure to apply forthwith. It is nothing that men of sense, judgment and experience have been selected for the management; they are, it appears, doomed to failure from a cause that office boys would be ashamed to confess to. Let the society be informed of the real dangers to which it is exposed, by all means; but of the variety which predicts that the man who stays out in

the rain will get wet, enough! It may confidently be expected that not one in the hundred of such undesirables will ever be admitted to membership in the society, and consequently can never borrow from it.

The service is under an obligation to Mr. Desjardins, President of *La Caisse Populaire* of Levis, for the valuable advice which he so courteously gave to the committee. It is to be regretted that Mr. Desjardins' absence from Ottawa during a considerable portion of the year makes it impossible for him to act upon one or other of the Boards. It is sincerely to be hoped, however, that his invaluable counsel will always be at the society's disposal, and, indeed, his enthusiasm is so deep-seated that we have no doubt of his readiness to assist to the uttermost.

OUR NEIGHBOUR'S EYES.

Press Comments on The Civilian Col- lated by Mercurio.

"I have misused the King's Press damnably."—*Falstaff*.

To the Editors: The indifference shown by the newspapers of Ottawa to THE CIVILIAN has led me to seek for opinions from the outside world. After much labour and at some expense (*vide* bill enclosed) I have secured the following notices from leading journals. While hoping that you may find space for their insertion, I do not wish to be held as endorsing all or any of the sentiments therein expressed.—*Mercurio*.

RAT CREEK TRAPPER: Certain Ottawa civil servants are taking time off from mailing campaign leaflets to edit a paper. . . . Articles dealing with Superannuation and Reorganization are all right in their way, but we should expect from such a publication some pronouncement on the question as to whether great centres of population are to continue with but

two mails a week. A daily meal for overpaid clerks is of much less concern in the government of Canada than a daily mail for Rat Creek.

WHITE HORSE NOSEBAG: THE CIVILIAN is a civil service paper with the accent neither on the Civil or the Service.

CROSS ROADS CRESCENT: We learn from that bright and breezy sheet, THE CIVILIAN, that the civil servants are buying their coal direct from the mines, and are saving upwards of a dollar a ton thereby. We had an opportunity to visit Ottawa during the Exhibition of 1899, and on the strength of our experience, we counsel the service to go slow, as the coal dealers of their city will never rest until they have a monopoly of every possible means of delivery from automobiles to hearses.

HOGTOWN HARD-HITTER: The general inanity of the editorials are without doubt traceable not so much to the brainlessness of the staff as to the proverbially poor penmanship of civil servants, which is enough to bother the most acute compositor.

LESSER MINNOW LAKE TRIBUNE: The need of increased pay for men now drawing more than ten dollars a week, and doing little enough for it, cannot be evident to the sweat-stained residents of Lesser Minnow Lake.

KARAMAC KICKER: A poem by Mercutio and the advertisements constitute the serious part of the issue before us. The rest can be summed up in the one and expressive word Fudge.

MOSSBURG MEDALLION: The many friends of Theophilus McPheelin, who holds a responsible position under the government at Ottawa, will be pleased to learn that the civil servants are hoping for an increase of pay. This is a recognition of Mr. McPheelin's work that cannot but be gratifying to the people of the place that gave him birth. We think that we can trace Theoph's hand in the new publication called THE CIVILIAN, which

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Taken as a whole the consignments indicate clearly the perfection attained by both English and Scotch manufacturers.

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comes as a welcome addition to our list of exchanges.

JOLLIER'S RAPID FIRE REVIEW (CANADIAN EDITION): The civil servants have a paper; they need a press of duties. . . . Their leading articles should be of works, not of faith. . . . Their's is a human, not a divine service. . . . A column of figures of account from them is worth two columns of figures of speech. . . . Their only mission is submission. . . . Let them be content to be Men of Fisher's, not strive to be Fishers of Men.

SUNSET CITY SOCIALIST: We cannot advise any of our patrons to buy this paper. It would only be another case of enriching the rich.

ENGLEWOOD ECLAT (pronounced A-claw): When the yearnings of men, however humble, become articulate, it is well for us to pause amid the contemplation of higher things and take some heed of them. This is our apology for appropriating two-thirds of a column of our weekly educator, which has the largest circulation in this township, to a review of the new bi-hebdomadal publication devoted to the needs and aspirations of the civil service. . . . It will be a pleasant surprise to the taxpayers of this great and growing Dominion of ours to note how few are the lapses in orthography to be discovered in **THE CIVILIAN**, a bright augury of the New Era that we believe is at hand for the governmental employees at Ottawa. . . . For the information of our readers we shall publish next week an article, with maps, showing the topographical incidence, commercial importance and problematical anticipations of our Capital.

HELMET AND HOD, OFFICIAL ORGAN OF THE COAL BARONS: **THE CIVILIAN**, a petty adventurer in the semi-literary, semi-trade line of journalism, endorses the action of the civil servants in overlooking the just demands of the local coal merchants by purchasing their coal without the intervention of the altruistic middlemen. . . . The trade should take a firm stand. Let

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MANAGER.

plain-clothes men be appointed to watch all avenues between the government offices and the coal-sheds, with instructions to arrest any person with a pen behind his ear and a smutch of coal dust on his nose, on a charge of desertion of public duty, or, failing that, of conspiracy in restraint of trade. A few salutary lessons of this kind will bring these anarchists to realize how perilous it is to seek to subvert the benevolent designs of the great captains of industry.

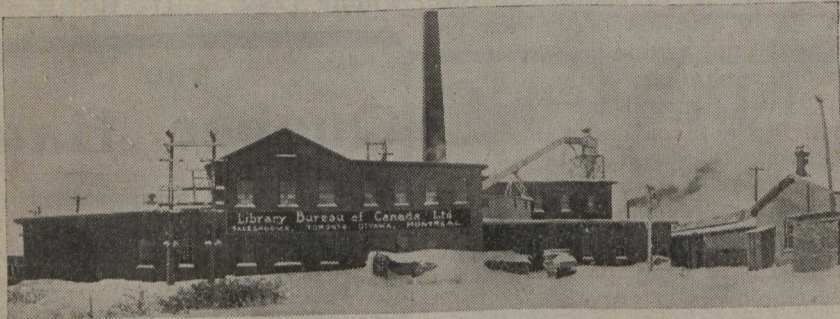
WAYBACK WEEKLY: The Government should make statutory (sic) provision for a monument to the memory of those departed civil servants who never let the public know how they could write. A cairn built of Blue Books carelessly heaped up might

bear as an inscription the well known words in Paradise Lost: "And he that wrote on phosphates for the crops is subject matter for his own report."

HOUNSDITCH (ENG.) HERALD: Ottawa, so long known to us as the residence of the Governor General of the Canadian Colony, has a new periodical called THE CIVILIAN. At two-pence halfpenny a copy it has succeeded in under-selling The Times. This, coupled with the lesser frequency of its publication, should insure its favor among the country gentry. The editors, no doubt realizing the need of an imperial circulation, are printing the paper in English.

BYTOWN BUNGLER: The first duties of the Civil Service Commission should be to excise this vermiform appendix known as THE CIVILIAN.

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CONFEDERATION.

The committee having in charge the submission of a plan for confederating the civil service along the lines described in the special article and constitution published in the last issue of THE CIVILIAN, have drafted a circular communication which has been addressed to the various officers of the outside associations. The circular recites the action of the Ottawa Association in the matter, pointing out incidentally some of the objects which a union of the kind proposed would serve especially at the present time. A copy of the proposed interim constitution was also forwarded. Immediate action is urged in this connection in order that the federation may be made an effective working body during the next session of Parliament. Up to the time of going to press, no further interchange of views had occurred, though the feeling on all sides was favorable to a early understanding being arrived at.

PROMOTIONS.

Post Office—Miss M. M. Drummond to be junior second class clerk.

Interior—M. Brady to the rank of chief clerk; H. H. Turner to the rank of first class clerk; J. A. H. Beauschene to the rank of senior 2nd class clerk; J. G. Mitts to the rank of junior 2nd class clerk; Miss B. McCullough to the rank of junior 2nd class clerk.

Public Works—E. J. Smith to the rank of first class clerk; Geo. Hennessey to the rank of first class clerk.

Finance—V. Woodland to the rank of senior 2nd class clerk; G. F. Finlayson to the rank of senior 2nd class clerk; M. E. Dexter to the rank of senior 2nd class clerk; J. G. Macfarlane to the rank of senior 2nd class clerk; J. H. Wright to the rank of senior 2nd class clerk.

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THE CO-OPERATIVE COAL PURCHASE.

No new developments have occurred during the past fortnight in connection with the co-operative coal purchase by civil servants. Four additional carloads have been received and distributed during the period, chiefly to purchasers in Centre Town and Sandy Hill. Some inconvenience has been caused in a few instances by contributors neglecting to notify the committee of their absence on holidays or from other causes. It should be understood that any loss caused by failure to accept deliveries unless the committee has been previously notified, must be borne by the purchaser through whose inadvertence it has been incurred. A card to any member of the committee will secure against it. Meanwhile, additional orders for early October delivery have been placed during the present week, and every effort will be made to expedite the business generally. Purchasers who have not already indicated their full wishes in any particular as to time or method of delivery should do so at the earliest moment. The total amount already deposited exceeds \$5,000.

A. E. CARON,
R. H. COATS,
H. LeB. ROSS.

CIVIL SERVICE ASSOCIATION.

Meetings of the Executive have, for several months past, been held, by courtesy, in the rooms of the Department of Labour. An effort is now being made to secure a suitable room to be used exclusively by the Civil Service Association, the Athletic Association, and the Civil Service Savings and Loan Society as a meeting-place for the various executives and sub-committees. The matter was placed in the hands of a special committee at the monthly meeting of the Executive, held on the 29th August.

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LET US LIVE.

Dum vivimus, vivamus. "while we live, let us live" said the philosophers of old. To some the delights of living consist in merest sensual pleasures, the pursuit of gain, etc. Such persons never really live, for life to them is little more than it is to the beasts of the field. The real pleasures of life are intellectual and what greater pleasure can one have than that which comes from the study of languages. The man who knows but one language is like a person with only one suit of clothes. He can never experience that delightful freshening feeling which comes to him who has thrown off one intellectual suit and donned another, who thinks in English to-day and in French to-morrow. It is well to be proud of your language, but if you are a slave to that language, so that you can never have a change of intellectual habits, you are truly to be pitied, for you have not lived. Learn another language, broaden your horizon—and live.

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OTTAWA

Mr. R. H. Coats resigned from the committee on the Taxation of Civil Servants' Incomes, and has been succeeded as chairman by Mr. G. S. Hutchinson. Mr. W. A. Halliday was added to the committee.

Messrs. J. A. Doyon, W. A. Code, and S. J. Willoughby were appointed a standing committee on Organization, Representation and Membership.

CORRESPONDENCE.

We do not hold ourselves responsible for opinions expressed under this heading.

Chess.

To the Editors The CIVILIAN:

During the past few weeks it has come to my knowledge that there are in the service several devotees of the above game—but owing to the inability generally experienced in discovering an opponent, the game is comparatively little played. I beg to suggest through the medium of your valuable magazine, that those who are interested in the game, be invited to forward their names to you and if it is found there are a sufficient number that would warrant a club being formed—provided, of course, that some suitable rendezvous can be obtained in which to play—as is well known the game is eminently suitable for long winter evenings, and is well worthy of consideration—calling, as it does, for a clear brain, quick conception, and a power of initiative.

Trusting that facilities may be obtained for the encouragement of the game, and that the formation of a club may be possible.

“A. PAWN.”

(The CIVILIAN will be pleased to act as a medium of communication as suggested by our correspondent, and to render any assistance in its power in effecting the desired object. In this

connection it may be pointed out that Mr. E. J. Narraway, Accountant of the Justice Department, was a former champion of Canada, and is still recognized as the foremost chess player of the Dominion.—EDS. CIVILIAN.)

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ATHLETICS.

Last Saturday was a good day for amateur sport, and both the Ottawa Rowing Club and Allied Trades and Labor Union are to be congratulated on their successful meetings.

On Sept. 26th, the C.S.A.A. propose to inaugurate their first field and track athletic meet. The events will be confined to civil servants who are members of the association, and the affair will be pulled off on the grounds of the Ottawa Cricket Club, kindly loaned for the purpose. The programme is as follows:—

- 100 yards.
- 440 yards.
- 880 yards.
- One mile.
- 120 yards hurdle.
- Running high jump.
- Running broad jump.
- Putting the shot (16-lb).
- Ladies' race, 50 yards.

Relay race, four runners in each team, and each to run a quarter mile.

Tug-of-war, for teams of seven men.

Veterans' race, 100 yards handicap, open to men 40 years of age or over. Competitors will receive five yards handicap for each five years they are over 40 years.

Both the relay race and the tug-of-war will be inter-departmental. A department may enter one or more teams in each of these events.

The Guards' band will probably be in attendance, and a tent will be erected for refreshments. The entrance fee will be only 10c, and the success or non-success of the new departure will demonstrate the fitness of civil servants to run an athletic club.

The Sports committee decided to limit the value of prizes to \$5.00. The request of Mr. Williamson, addressed to the Ministers and Deputies of the service, for a cup based on this value, has met with responses both sympathetic and practical. The following are a few of the replies:

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Ottawa, Sept. 2nd, 1908.

Frank H. H. Williamson,
Chairman Sports Committee:

Dear Sir,—

Will donate cup with pleasure for civil service sports. Get cup and have bill sent to me. Do not be aggrieved, however, if I arrive on the scene and win a cup or two myself.

Wishing you a very successful day.

Yours truly,

GEO. P. GRAHAM.

Ottawa, Sept. 3rd, 1908.

Dear Sir,—

I have your letter dated Sept. 1st, and have pleasure in enclosing herewith my cheque for \$5.00.

With best wishes for the success of the C.S.A.A.A., I remain, dear Sir,

Yours truly,

RODOLPHE LEMIEUX.

Ottawa, Sept. 4th, 1908.

Dear Sir,—

I duly received your letter of Sept. 1st, and note with much interest what

you state in regard to the field and track events which are to be held under the auspices of the C.S.A.A.A. I am in hearty sympathy with work of this kind, and consider it a pleasure to send you herewith \$5.00 for the purpose indicated in your letter.

Wishing you all success,

Yours truly,

SYDNEY FISHER.

With such an effusion of sympathy for the athletic association from the heads of departments, it will indeed be disappointing if the service does not manfully respond to the call for entries for the various events.

The Sports committee is as follows:

Chairman—Frank H. H. Williamson, Surveyor General's Office.

Executive Committee—W. W. Moore, R. S. Stronach, G. H. Wattsford and F. Grierson.

General Committee—H. W. May, Privy Council; G. S. Hutchinson, State and P. P. and S.; J. E. Rourke, Finance; A. J. Cawdron, Justice; C. S. Birtch, Trade and Commerce; W. T. Urquhart, Customs; P. White,

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Marine and Fisheries; R. S. Raby, Railways and Canals; A. T. Allen, Inland Revenue; L. Fleming, Militia; W. J. L. McCarthy, Post Office; F. Nelson, Interior; T. P. Neville, Agriculture; J. Foulis, Public Works.

Lawn Bowling.

The inter-departmental contests for the bowling championship have closed, the Customs Statistics rink proving the winners. The rink consisted of F. Campbell, P. A. Errett, F. Shannon and J. Hoey skip. The group competition is going on, but it is too early to give the standing of the teams. Full reports of the city tournament have appeared in city newspapers. Civil service bowlers are more than holding their own.

A tournament for lady bowlers began on Sept. 7th, eight rinks entering as follows:—

Agriculture, two rinks; Customs, two rinks; Interior, two rinks; Public Works and Railways, one each.

Quoits.

Interest in quoits is reviving. All interested in this game who desire information, etc., should apply to G. G. Kezar, of the Privy Council, who is chairman of this sub-committee.

Cricket.

Since the last number of THE CIVILIAN, Outside Blocks defeated West and played a drawn game with Militia. One game only remains to be played in the series, viz.: Outside and Langevin. Outside Blocks must win this game to win the championship. A defeat would give the championship to East Block, and a draw would make them tie with that team.

On Saturday, Aug. 29th, a civil service team played the second eleven of the Ottawa Cricket Club, and the former won by a score of 89 to 15. Williamson making top score, and he and Clarke trundled the ball with disastrous effect. On Saturday, Sept. 5th, a civil service team played an Ottawa

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Cricket Club team on the Rideau Hall grounds, and won by the small margin of four runs, 94 to 90. Fred Pereira batted in great form for the civil service. It was intended to play a return game with Almonte in Ottawa on Labor Day, but unfortunately the game had to be abandoned at the last moment on account of the difficulty in getting a team on the holiday.

Tennis.

In the absence of Mr. McIsaac, the chairman of the tennis committee, it cannot be learned when it is proposed to pull off the annual club tournament. It would be a pity to allow the season to close without these competitions, and it is to be hoped the committee will begin making arrangements at once.

On Friday last, the C. S., represented by V. Woodland, H. W. Brown, R. P. Brown, and R. J. McIsaac, went up against the Cricket Club, which had on the strongest team they have had this year, viz.: M. Bristow, F. Campbell, H. Heygate, and Dr. King. Only the singles were

played and C. S. won three of the four, so that C.S. is sure of at least one point on the match, as the best the Cricket Club can do now is a draw, by winning both doubles which are to be played this week. Even if C.S. lose their final match, which is against Ottawas, they are now sure of at least 19 points, which gives them the championship, as Ottawas, even if they win all their remaining matches, can make only 18 points.

Angling Club.

An enthusiastic angler asks why the C. S. A. Association does not establish an anglers' club, in addition to tennis, cricket, bowling, and other outdoor sports. He says that he is sure there are sufficient anglers in the service to make such a club a success.

It should not be a difficult matter to secure two lakes within easy access of Ottawa, that would in a few years, if properly stocked and protected, afford excellent fishing for both speckled trout and black bass.

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TAXATION OF CIVIL SERVANTS' SALARIES.

Continued from page 233.

logous, and that the decision of the Privy Council does not over-rule previous decisions of Canadian courts setting aside assessments of this nature.

As to the second point, it is contended that the appellant comes within the principle that the Crown is not bound by a statute unless expressly mentioned, and that the St. John City Assessment Act nowhere expressly states that officers of the Dominion Government shall be subject to taxation on income.

An Agreement Between the Government and the City of Ottawa.

While the decision of the Supreme Court will determine the status of civil servants, generally, in this connection, the Ottawa position rests upon a basis entirely different from that of the rest of the Dominion by reason of an agreement between the government and the city council. This agreement, which has been confirmed by a by-law, is as follows:

By-Law No. 607.

Being a by-law to ratify and confirm an agreement entered into between the government of Canada and the Corporation of the City of Ottawa.

Whereas there have been differences between the Government of Dominion of Canada and the Corporation of the City of Ottawa in regard to the several matters hereinafter mentioned. And whereas an agreement has been arrived at for the settlement of such differences upon the following terms that is to say:—

(1) That the Park known as Major's Hill Park shall hereafter be under the control of the said Government of Canada, and that the

said Government of Canada will resume possession of the same.

(2) That the Government of Canada shall and will maintain, repair and keep in repair three bridges over the Rideau Canal, namely:—Dufferin, Sappers and Maria Street bridges, and also the bridges over the Chaudiere Slides in the City of Ottawa.

(3) That the Government shall and will put in good state of repair and maintain and keep in repair that portion of Wellington Street between Dufferin Bridge and Bank Street, and shall and will repair and maintain good and sufficient sidewalks on both sides of the said portion of Wellington Street.

(4) That the Government of Canada shall and will at the earliest opportunity seek from Parliament authority to abolish and shall and will so soon as such authority is obtained abolish all tolls on the Union Suspension Bridge over the Ottawa River connecting the Cities of Ottawa and Hull.

(5) That the Government of Canada shall and will, whenever in the opinion of the Council of the City of Ottawa, it may be necessary or desirable to have sidewalks erected on the portion of Elgin and Maria Streets in the front of and along the near side of Carier Square erect such sidewalks and thereafter maintain and repair the same.

(6) That the said Government of Canada shall and will indemnify and keep indemnified the said Corporation of the City of Ottawa from all manner of loss, damage or injury suits, claims and demands on account of the said works hereinafter mentioned or incurred by reason or in consequence of the execution thereof or the supply of materials therefor, and that the said Government of Canada shall and will pay to the said Corporation on demand any expense sustained by them in consequence of such suits or claims or any money reasonable and properly paid by the said Corporation in settlement thereof.

(7) That if the said Government of Canada perform and do all the works hereinbefore mentioned and indemnify and keep indemnified the said Corporation as herein stipulated the said Corporation will accept the same in full satisfaction and discharge of all claims for compensation heretofore existing against the said Government of Canada.

(8) That the said Corporation further undertakes and agrees to make no claims for taxes on the income of officers and servants of the Government of Canada derived from

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the said Government for services rendered to the said Government that may have accrued to the said Corporation or that may hereafter accrue to the said Corporation so long as the previous conditions and obligations of the said agreement are kept observed and performed by the said Government of Canada.

And whereas it is expedient and desirable to ratify and confirm the said agreement.

Therefore the Council of the Corporation of the City of Ottawa enacts and ordains as follows:—

The terms and conditions of the said agreement are hereby ratified and confirmed.

Given under the Corporate Seal of the City of Ottawa this tenth day of August A.D. 1885.

Certified

(Sgd) Wm. P. Lett, (Sgd) F. McDougal, L.S.
City Clerk. Mayor.

Certified a true copy of By-law No. 607 of the Corporation of the City of Ottawa passed at a meeting of the Council of said Corporation held on Monday, the tenth day of August, 1885.

(Sgd) Wm. P. Lett,
City Clerk.

The attitude assumed by the civic officials with respect to the agreement confirmed by the foregoing by-law is somewhat wavering. When the matter was brought to the attention of the city solicitor, on the occasion of his advising the assessment commissioner to levy the tax for next year, his reply was to the effect that the section of the by-law dealing with the income assessment was void and non-effective for the reason that the council did not possess the power of granting immunity from taxation to any person or class of individuals. Later it was sought to convey the impression that the Act creating the Ottawa Improvement Commission superseded the old agreement, and that inasmuch as no specific reference was made in that Act to the question of income assessment, the city was released from any obligation in this respect. In order that there may be no

misapprehension upon this point, attention is directed to section 16 of the Act creating the Ottawa Improvement Commission, which is as follows:—

“Nothing herein shall in any way alter or change the agreement now existing between the Government and the Corporation with regard to the control and possession by the Government of the said Major’s Hill Park, the abolition of tolls on and the free use by the public of the Union Bridge over the Ottawa River connecting the cities of Ottawa and Hull, and the maintenance and repair and keeping in repair by the Government of the following bridges and sidewalks in the said city of Ottawa, namely: the bridges over the Rideau Canal, known as the Dufferin, Sappers’, and Maria street bridges, the bridges over the Chaudiere slides and the sidewalks on the east side of Elgin street and on the south side of Maria street in front of and along the side of Cartier Square; *or shall in any way alter or change any of the provisions of such agreement except as in this Act provided.*”

The fact that no provision is made in the Act for altering or changing the taxation clause of the agreement may be taken as fairly conclusive evidence that that feature of the confirming by-law continues in full force and effect.

That this is the view of the government is shown by the letter addressed to the city council by the Hon. Wm. Pugsley, Minister of Public Works, in June last. In his letter, the Minister pointed out that the levying of this assessment would be a violation of the agreement and objected to further steps being taken in this direction by the city.

The fact that the Minister’s letter

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was treated with more or less indifference did not create any very great degree of surprise, for the reason that it was quite in keeping with the usual procedure of the city fathers in dealing with many important public questions. Inasmuch, however, as any attempt to collect taxes on the incomes of its employees will evidently be considered by the government a breach of its agreement with the city,

the outcome will be interesting from more than one view-point.

In the meantime, it is quite improbable that any very drastic measures will be resorted to by any of the municipal authorities until such time as the decision of the Supreme Court is announced with reference to the St. John appeal. When that is received the entire question may assume a decidedly different aspect.

THE CIVILIAN is published exclusively in the interests of the Civil Service of Canada, based upon a broad interpretation of all important questions affecting that body. It is designed to be thoroughly democratic in spirit and the views of high and low alike, presented with discretion and moderation, will receive ample attention.

It is under the management of a Board of Editors, composed of four Civil Servants, who are in touch with the various Departments of the Service, and will endeavour to exercise the utmost possible care in their management.

It has as a prominent feature a strong Editorial page, dealing with important questions and matters of policy in a comprehensive manner.

It will make a feature of dealing in a special way with all interesting questions of the moment. At the present time, as always, there are very many such.

It will make a specialty of reporting the doings (and commenting thereon) of important Service organizations, such as the Civil Service Association and the Athletic Association. One or more of the Board of Editors will be members of the Executive Committees of both these Associations, which will ensure special facilities for obtaining full and correct information.

It will publish a Personal column chronicling well-selected personal incidents of general interest to all Civil Servants, their families and friends.

It will conduct a Correspondence column,—always a feature of great interest and value.

It will also endeavour to serve the interests of Civil Servants elsewhere than in Ottawa, keeping in touch with organizations in the Outside Service.

In short, **THE CIVILIAN** will appeal to an exclusive constituency of Government employees, their friends and families. With an efficient Board of Editors, and its connection with the leading men of the Service, it will be able in process of time not only to deal with matters pertaining chiefly to the Service, but also to furnish articles of general interest from the pen of some of the ablest writers in Canada.

Constitution of the Civil Service Savings and Loan Society

(As ratified and adopted by the organizing shareholders at a meeting held on Sept. 3rd, 1908.)

GENERAL.

Art. 1. — The name of the Society shall be “**The Civil Service Savings and Loan Society.**”

Art. 2. — Any number of persons, not less than twenty-five, capable of contracting, may associate themselves together for the purpose of forming the said Society, and such persons may adopt by-laws and choose from among themselves the Officers and Boards herein provided for, who shall be held to be validly appointed until replaced at the annual general meeting.

Art. 3. — The objects of the society are—

(a) to promote a spirit of unity and brotherhood among its members by undertaking meritorious aims in common;

(b) to receive as members honest and industrious persons who desire by the practice of economy to better their own condition, and to assist others in the attainment of the same end;

(c) to encourage habits of thrift and self-help, and with that object to grant facilities to honest and industrious persons of becoming shareholders upon convenient terms;

(d) to receive savings or other deposits from its members and pay interest upon the same;

(e) to assist its members in obtaining loans or advances for undertakings that are alike beneficial to the individual and to the community.

Art. 4. — The Head Office of the Society is established at the City of Ottawa, in the Province of Ontario.

Art. 5. — The operations of the Society are limited to the district comprised in the federal electoral division of Ottawa.

CAPITAL SHARES AND DIVIDENDS.

Art. 6. — The capital shall consist of shares of the value of \$5 each, and the number of shares shall be subject to increase or diminution according as new shareholders are admitted or old shareholders withdraw.

Art. 7. — Until otherwise determined by the Board of Administration, a fee of ten cents per share shall be payable at the time when shares are subscribed for.

Art. 8. — Persons desiring to become shareholders shall sign a declaration to that effect, and shall subscribe for at least one share; but no one shall be permitted to hold a greater number of shares than the maximum fixed from time to time by the general meeting.

Art. 9. — The amount of any shares subscribed for shall be payable, at the subscriber's option, either in one sum, or in monthly instalments of not less than 50 cents each, the first instalment whereof shall be payable in advance; provided, however, that the balance, if any, remaining unpaid may at any time be paid into the Society by such subscriber in one sum.

Art. 10. — Applications in connection with the transfer of shares must be addressed to the Manager and by him submitted to the Board of Administration, whose decision shall be final.

Art. 11. — Shares shall not be forfeited by reason of the shareholder going to reside beyond the limits fixed for the Society's operations.

Art. 12. — The annual dividend which may be paid upon shares shall be upon the paid up amount of such shares only and shall not at any time exceed seven per cent of such paid up amount, until the reserve fund amounts to twice the paid up capital, when, by resolution of the general meeting, the annual dividend may be increased.

MEMBERSHIP: RIGHTS, OBLIGATIONS, ETC.

Art. 13. — Membership in the Society is obtainable only by acquiring one or more of the shares.

Art. 14. — Members are required to be of good moral character and habits.

2. Members are further required, in their capacity as shareholders or borrowers, to punctually meet the payments upon shares subscribed for by them, or upon loans made to them, as the case may be.

Art. 15. — Persons of either sex are, subject to the foregoing provisions, eligible to become members.

Art. 16. — Applications for admission and re-admission to membership must be addressed in writing to the Manager, who shall submit them to the Board of Administration for decision.

Art. 17. — A member who is not in good standing through having made default in respect of payments due upon any prior loan, or otherwise, shall not be permitted to borrow from the Society, nor shall a loan be granted to any member whose endorsers or sureties shall have been called upon to make payment in such member's behalf.

Art. 18. — A member shall be esteemed to be in good standing so long as he continues to be of good character and habits, and pays all sums due by him to the Society, whether upon shares or loans or as surety for any loan. But no member shall have the right to vote or be eligible for election to any office unless his membership is of at least three months' duration: Provided that this shall not apply to the first year of the existence of the Society.

Art. 19. — A member may be expelled from the Society —

- (a) for refusing or neglecting to pay his obligations to the Society;
- (b) in the event of seizure under process of law of moneys paid by him to the Society;

Provided that a member may be expelled at any time upon a three-fourths vote of the members of the Society at any annual or special general meeting.

SHAREHOLDERS: RIGHTS, OBLIGATIONS, ETC.

Art. 20. — Subscriptions to stock shall be established by an entry in a pass-book, to be supplied by the Society, showing the subscriber's name, the number of shares subscribed for and the amount or amounts paid thereon. Such pass-book shall serve as the shareholder's certificate of shares, and shall be returnable to the Society in the event of withdrawal or transfer of the whole of such shares.

Art. 21. — Any shareholder who has lost his pass-book may, on furnishing

satisfactory evidence of ownership of shares, obtain from the Society a duplicate of the lost pass-book upon paying the fee, if any, fixed for that purpose.

Art. 22. — Each share entitles the holder to participate in the profits of any year in proportion to the number of months elapsed.

2. Such profits may, with the consent of the shareholder, be paid to the bearer of such shareholder's pass-book.

3. In the event of the Society being placed in liquidation, each share shall be entitled to a proportionate amount of the assets after all debts are paid.

Art. 23. — Shareholders are liable for the debts of the Society only to the amount, if any, unpaid upon their subscribed shares; but any funds already paid by them in respect of shares shall be the exclusive property of the Society for the purposes of such debts.

Art. 24. — Any shareholder who has not paid his monthly instalments upon shares may, after due notice, be expelled from the Society by the Board of Administration; and, if so expelled, he shall be entitled upon returning his pass-book to the Society to receive the amount he may have paid up to the time of such expulsion. Such shareholder shall not be entitled to any share of the reserve fund or other assets of the Society, nor to interest or profits upon his paid up shares, or instalments paid upon shares, for the then current year: Provided that any advances or loans made by such shareholder to the Society, and any interest earned or accrued thereon, shall be paid in full.

Art. 25. — Any shareholder who is not a borrower, or an endorser or guarantor on behalf of any other person who is a borrower, may, on giving 30 days' notice to the Society, withdraw the amount paid in upon the shares subscribed for by him.

Art. 26. — When a member resigns or is expelled or dies, all rights conferred by virtue of ownership of shares shall forthwith cease, save only the right upon the part of such member or his legal representatives to repayment of the amount paid to the Society by such member.

Art. 27. — No shareholder shall be permitted to transfer his shares without the consent of the Board of Administration, and no such transfer shall be permitted if the transferor is indebted to the Society either as borrower, endorser or guarantor.

2. The transference or assignment of shares may be effected by a declaration of transfer signed by the transferor or his authorized attorney, and filed with the Society.

Art. 28. — Transactions between the Society and its shareholders shall not be divulged by the Society except in the event of a shareholder's decease, or as may be required by due process of law; unless the Board of Administration determines otherwise.

Art. 29. — No shareholder shall be permitted to vote by proxy or to participate at general or special meetings by representation: Provided, however, that any corporate body shall have the right to be represented and to vote by proxy at such meetings.

GENERAL AND SPECIAL MEETINGS.

Art. 30. — The annual general meeting of the Society shall be held on the second Tuesday in November.

Art. 31. — There shall be elected at such annual general meeting the following officers and Boards —

(a) An Honorary President and such other Honorary Officers as may be deemed necessary or expedient;

- (b) A President ;
- (c) A Vice-President ;
- (d) A Secretary ;
- (e) A Board of Administration of seven members, consisting of the President, Vice-President and Secretary, and four other members of the Society ;
- (f) A Board of Credit of seven members, consisting of the President and six other members of the Society who are not elected to serve upon any other Board or Committee ;
- (g) A Board of Supervision of three members, who, while members of such Board, shall be ineligible to serve in any other office or upon any other Board or Committee.

Art. 32. — Special general meetings may, upon the notice provided for being given, be called at any time by the President, or by any of the three above mentioned Boards. A special general meeting shall also be called by the President upon a requisition signed by at least ten members of the Society, then in good standing.

Art. 33. — Notice of any general meeting shall be given to every member by means of letter directed to his last known address at least two days before the date of such meeting.

Art. 34. — At any general meeting ten members in good standing shall constitute a quorum. When a quorum is not present, another meeting shall be called for a day not earlier than three days thereafter, the decisions whereof shall be valid, irrespective of the number of members attending. Only members in good standing are entitled to vote or are eligible to serve the Society as officers or upon any Board or Committee. No member shall have more than one vote.

Art. 35. — General meetings shall be presided over by the President, or, in his absence, by the Vice-President; or if both the President and Vice-President are absent, by a member chosen by such meeting.

Art. 36. — The general meeting shall fix the maximum number of shares which may from time to time be held by any member, and also the maximum amount which may for the time being be granted by way of loan to any member; and shall also determine the salary, if any, to be paid to the Manager of the Society.

Art. 37. — The general meeting shall have power, by a two-thirds vote and subject to the approval of the Board of Administration, to amend the Constitution.

DUTIES OF OFFICERS AND BOARDS.

Art. 38. — It shall be the duty of the President to preside at annual and special general meetings, and to declare the votes; to see that the by-laws and regulations of the Society are enforced; to call special meetings of the Society when regularly requested so to do, or when, in his judgment, it is necessary; and to preside at meetings of the Board of Administration. In the absence of the President, his duties shall devolve upon the Vice-President.

Art. 39. — The Secretary shall have the custody of the archives of the Society. He shall keep minutes of the proceedings of general meetings, and of meetings of the Board of Administration. Such minutes shall be signed by the Secretary, and, when approved, countersigned by the President.

Art. 40. — The Manager shall be under the immediate supervision of the Board of Administration, and shall have power to sign for the Society, subject

to the said Board. It shall be the duty of the Manager to receive applications for loans, and to refer the same to the Board of Credit. He shall keep the necessary books of account, and shall prepare such financial or other statements as may be required by the Board of Administration or by the general meeting.

Art. 41. — 1. The Board of Administration shall consist of seven members, who shall be elected for two years; Provided that at the end of the first year, or portion of a year intervening between the organization of the Society and the first annual general meeting, four members, to be chosen by lot, shall retire, and thereafter members of the Board shall be retired according to seniority. Retiring members shall, however, be eligible for re-election. Four members shall constitute a quorum.

2. It shall be the duty of the Board of Administration—

(a) to select a Manager either from among the members of their own Board, or from the qualified membership generally. In the absence of the Manager, or in the event of his incapacity or refusal to act, the Board of Administration may appoint a substitute. When the Manager is a member of the Board of Administration, he may also be President, Vice-President, or Secretary of the said Board;

(b) to receive deposits from members of the Society, and to determine the minimum and maximum amounts receivable and the repayment and interest to be allowed;

(c) to pass upon applications for membership, and for transfer or repayment of shares, and to fix for the year the fees payable by persons becoming members, or in connection with shares;

(d) to hear appeals from members whose applications for loans have been refused by the Board of Credit, and to adjudicate thereon after hearing such members and also the Board of Credit;

(e) to receive suggestions as to amending the by-laws, and to propose to the general meeting such changes thereof as they may deem desirable.

(f) to present to the general meeting the accounts of the Society, and recommend action with reference to the payment of dividends;

(g) to determine the amount and kind of security which officers of the Society having charge of funds shall furnish;

(h) to fill vacancies occurring on the Board of Administration, and to appoint committees of its members for specified purposes; and,

(i) generally, to exercise such powers as are not specifically delegated to any other Officer or Board, and are necessary to the effectual attainment of the objects of the Society.

Art. 42. — 1. The Board of Credit shall consist of the President of the Society, and of six other members, who shall not be members of the Board of Administration or of any Committee. The members of the Board of Credit shall be elected for two years, and shall be retired in the same manner as is provided for in the case of the Board of Administration. Retiring members shall be eligible for re-election. Four members shall constitute a quorum. In the event of vacancies occurring in the Board of Credit, the Board of Administration shall fill them, but with such persons only as would be eligible for election to the Board of Credit at the annual general meeting. Members of the Board of Credit shall not borrow from the Society, or become sureties for any borrower.

2. It shall be the duty of the Board of Credit—

(a) to decide upon all cases of applications for loans, and to determine the conditions upon which loans may be made. Any decision for the granting of a loan must be unanimous. A member whose application for a loan has been rejected by the Board of Credit may appeal to the Board of Administration;

(b) to attend to the recovery of debts and to the faithful fulfillment of the obligations of borrowers, and to report to the Board of Administration on the condition of the funds and upon matters pertaining to the regulation thereof;

(c) to obtain from the Manager or other employees of the Society such information as may be necessary to the proper regulation of loans. It shall be the duty of the Manager or other employees to furnish such information promptly and freely.

Art. 43. — 1. The Board of Supervision shall consist of three members who shall be elected annually. Retiring members shall be eligible for re-election. Members of the Board of Supervision shall not borrow from the Society, or become sureties for any borrower. Vacancies on the Board of Supervision shall be filled by the Board of Administration, but with such persons only as would be eligible for election to the Board of Supervision at the annual general meeting.

2. It shall be the duty of the Board of Supervision—

(a) to exercise a general supervision over the operations and affairs of the Society, to check at frequent intervals the cash, the investments and the securities, to see that the by-laws, regulations and decisions of the general meeting are properly enforced; and that the funds are not loaned or otherwise invested in a hazardous or speculative manner;

(b) to call a special meeting at any time when they are of opinion that grave irregularities exist in the management, or that the affairs of the Society are not in a proper condition;

(c) to report in writing to the Board of Administration upon any matter which in their judgment warrants it, with a view to the correction of the same. If the Board of Administration fails to take the action which the Board of Supervision deems necessary or advisable, the said Board of Supervision may call a special general meeting at which the report in question shall be presented;

(d) to perform the functions of auditors, and to submit an independent report to the annual general meeting upon the operations of the Society for the year, and upon its general affairs.

(3) The Board of Supervision may suspend the officers or the Board of Credit, if convinced that they are acting against the interests of the Society; in which case the Board of Supervision must forthwith report to a special general meeting called by them for the purpose.

4. The Board of Supervision may forbid the making of any proposed loan or investment of the Society's funds.

FUNDS.

Art. 44. — A fund, to be known as the Reserve Fund, shall be established, to be maintained from the following sources:

(a) the fees required from persons becoming members or in connection with shares;

(b) twenty per cent. of the net profits of the year. Nevertheless, the said twenty per cent. may, upon the recommendation of the Board of Ad-

ministration, be increased or diminished by resolution of the general meeting.

Art. 45. — The reserve fund shall not amount to more than twice the amount of the paid up capital, but such amount may be increased by resolution of the general meeting.

Art. 46. — The reserve fund shall be invested under direct authority of the Board of Administration. It shall not be drawn upon for any purpose until the Provident Fund is exhausted, and then only for the purpose of meeting the Society's obligations.

Art. 47. — A fund, to be known as the Provident Fund, shall be established, to be maintained for the purpose of meeting losses and of supplementing dividends, as provided for in Art. 49 hereof. An amount equal to ten per cent. of the net profits of the year shall be paid into such Fund until it amounts to at least one-half of the paid up capital, when, upon resolution of the general meeting to that effect, the said annual payment of ten per cent. of the net profits may be diminished or cease to be made.

Art. 48. — Subject to the Provident Fund being maintained at at least the amount mentioned in the next preceding article, the general meeting may, by resolution, upon the recommendation of the Board of Administration, increase or diminish the annual payment of ten per cent., or increase the limit of the amount of the Fund.

Art. 49. — If the profits of the year, after deduction of costs of management, losses and payments to the Reserve Fund, are insufficient to provide a dividend approximately equal to the average of the three years immediately preceding, the general meeting may by resolution, upon the recommendation of the Board of Administration, direct that the difference shall be made good from the Provident Fund.

Art. 50. — The Society may establish such other funds as are deemed necessary or expedient.

MISCELLANEOUS PROVISIONS.

Art. 51. — The question of the dissolution of the Society may be put at a general meeting specially called for that purpose. Such meeting shall not be called except upon the unanimous recommendation of the members of the Board of Administration and unless at least three-fourths of the members of the Society so desire. There shall be present at such meeting at least three-fourths of the members, and the question of dissolution shall not be put if ten or more oppose it. Absent members may dissent in writing with as full force and effect as if present at such meeting.

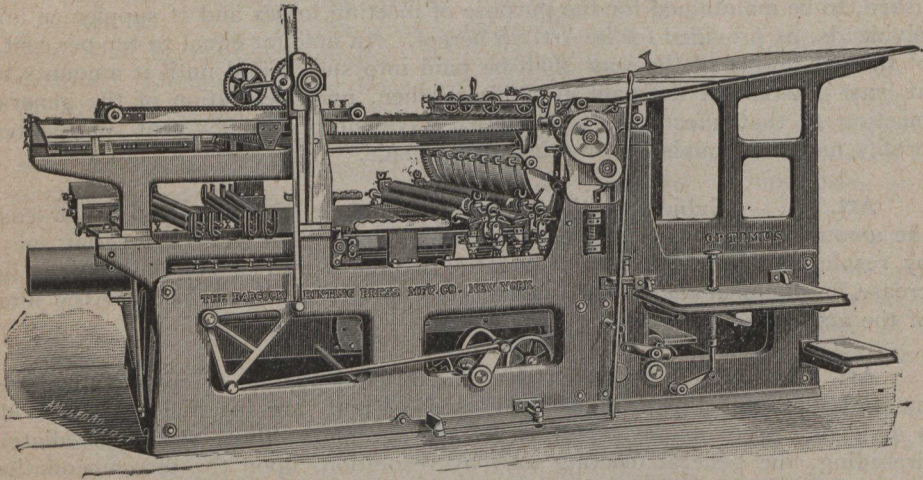
Art. 52. — In the event of the dissolution of the Society being regularly decided, the general meeting shall appoint three liquidators, who shall have conferred upon them full powers for the winding-up of the Society's affairs, and for this purpose to realize upon the securities and distribute the proceeds, after payment of the debts of the Society, amongst the members thereof.

Art. 53. — The financial year of the Society shall terminate on the thirty-first day of October in each year.

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