

INDIA RICE MILLS



107, 108 & 111 FREMONT STREET
San Francisco.

THE INDIA RICE MILLS, AFTER 22 YEARS OF PRACTICAL EXPERIENCE, are now offering for sale, at a very low price, the following:—
1. A large quantity of Rice, of the best quality, and of the most superior variety.
2. A large quantity of Rice, of the best quality, and of the most superior variety.
3. A large quantity of Rice, of the best quality, and of the most superior variety.

Is enabled to Largely Reduce the Rates for the Hauling & Cleaning of Paddy.
AMONG THE MANY ADVANTAGES OF SHIPPING PADDY TO SAN FRANCISCO, AND HAVING IT CLEANED AT THE SAN FRANCISCO MILLS, THE FOLLOWING MAY BE SAID:
1. The Paddy is cleaned and sorted by the most experienced hands.
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CONSIGNMENTS OF PADDY SOLICITED.
Wm. M. GREEN WOOD.
General Commission Merchant and Proprietor of the
INDIA RICE MILLS, San Francisco, Cal.

New Goods by Late Arrivals

FROM SAN FRANCISCO,
NEW YORK & ENGLAND.

Received by Castle & Cooke

ALSO, TO ARRIVE BY VESSELS DUE FROM ABOVE PORTS, AND

To be sold at LOWEST RATES

GOODS

Suitable for Plantations, Country Stores

Or FAMILIES. Orders Filled at Shortest Notice and with Satisfaction. Attention is Called to Our

Improved Paris PLOW

THE ONLY ONE OF ITS KIND IN THE MARKET. It is a simple, easy, and efficient machine, and is well adapted for use in all parts of the country. It is well adapted for use in all parts of the country.

DISTON'S CELEBRATED SAWS AND FILES, ALL SIZES.

Latest Improvements in Shelf Hardware

STAPLE DRY GOODS

STAPLE GROCERIES, Golden Gate, Star & Superfine Flour

For Kerosene Oil We Offer THE PALACE, and Guarantee

it cannot be beat for quality or price; also, THE

VULCAN, a good oil and above test:

WOODWARD & BROWN'S CELEBRATED PIANOS

The Cheapest Good Piano: New Haven Organ Co.'s Parlor Organs

J. EMMELEUTH & CO.,

No. 5 NUUANU STREET, HONOLULU.

Agents for the 'Superior' Stove

STOVES AND RANGES

SHEET METAL WARE ON HAND

TO BE MADE TO ORDER

TINNING, PLUMBING, GUTTERING

ETC., CONTRACTED FOR

WATER PIPE & FITTINGS.

Montague Range,

ALL PRICES IN STOCK.

CIRCULARS AND PRICES ON APPLICATION

TELEPHONE No. 211

DILLINGHAM & Co.,

Have Received a Full Line of the Favorite

Dillingham Breaking Plows

FURROW PLOWS, RICE PLOWS

These PLOWS are all made from our own patterns by the Original DILLINGHAM PLOW WORKS of

JOHN DILLINGHAM, the Famous Western Plow Manufacturer and the Largest Steel Plow

Works in the world. We have the honor to announce that we have received a full line of

Cultivators, Horse Hoes, & Harrows.

Old Pattern Moline Plows.

Plantation Tools, all kinds.

Differential Pulley Blocks.

Buckeye Horse Hydraulic Jacks.

Older Cutters, Garden & Canal Barrows.

Lubricating Oils, Turpentine, Kerosene Oils

Patents, Patent Oil and Turpentine, Sandblasting, Fire-proof Safes and Boxes.

For Estimates, Horse Farming, Horse, Cattle, and Sheep, and for all other business, we are at your service.

107, 108 & 111 Fremont Street, San Francisco.

J. B. Store Open till 8 P. M. Saturday Evenings.

"Pioneer" Line



FROM LIVERPOOL.

THEO. H. DAVIES & CO.

OFFER FOR SALE

From the Cargoes!

OF THE

BARK MALLSGATE

AND

Other recent Vessels

THE FOLLOWING—

DRY GOODS AND CLOTHING

Prints of latest styles, fast colors.

Colored Suits, Gray Cloth, Artificial Flowers and Feathers.

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HAWAIIAN GAZETTE.

WEDNESDAY, JUNE 25, 1884.

Supreme Court of the Hawaiian Islands.

In Re: SAMUEL PARKER, The Plaintiff, vs. S. B. KAALAWANAKA, The Defendant.

Opinion of the Honorable Judge.

This is a bill in equity to declare and execute a trust.

It is as follows: Your Honor, the Plaintiff, Samuel Parker, residing at Honolulu, Hawaii, and the Defendant, S. B. Kaalawanaka, residing at Honolulu, Hawaii, have agreed to execute a trust in the following manner:—

The Plaintiff, Samuel Parker, has agreed to execute a trust in the following manner:—

The Defendant, S. B. Kaalawanaka, has agreed to execute a trust in the following manner:—

The Plaintiff, Samuel Parker, has agreed to execute a trust in the following manner:—

The Defendant, S. B. Kaalawanaka, has agreed to execute a trust in the following manner:—

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The Plaintiff, Samuel Parker, has agreed to execute a trust in the following manner:—

The Defendant, S. B. Kaalawanaka, has agreed to execute a trust in the following manner:—

The Plaintiff, Samuel Parker, has agreed to execute a trust in the following manner:—

a half-acre (14 1/2 acres) and by this paper, we do convey (or transfer) absolutely that piece of land for him and for his heirs and his assigns for time immemorial.

And we do bind ourselves and our heirs and assigns to perform all these things.

Done with our hands at Honolulu, this 25th day of August, 1884.

LABELLE, by N. K. KAALAWANAKA, the Plaintiff, vs. S. B. KAALAWANAKA, the Defendant.

Opinion of the Honorable Judge.

This is a bill in equity to declare and execute a trust.

It is as follows: Your Honor, the Plaintiff, Labelle, residing at Honolulu, Hawaii, and the Defendant, S. B. Kaalawanaka, residing at Honolulu, Hawaii, have agreed to execute a trust in the following manner:—

The Plaintiff, Labelle, has agreed to execute a trust in the following manner:—

The Defendant, S. B. Kaalawanaka, has agreed to execute a trust in the following manner:—

The Plaintiff, Labelle, has agreed to execute a trust in the following manner:—

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The Plaintiff, Labelle, has agreed to execute a trust in the following manner:—

The Defendant, S. B. Kaalawanaka, has agreed to execute a trust in the following manner:—

The Plaintiff, Labelle, has agreed to execute a trust in the following

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principal expenditures of this appropriation are as follows:

Two Saddles and Bridles.....	\$ 67 16
J. M. Kapena, Japanese Mission.....	3,312 50
H. A. P. Carter's Mission.....	3,983 37
C. P. Louka, no vouchers.....	3,300 00
H. A. Pierce, Boston Exhibition.....	1,000 00
Sundry payments to, and for account of F. L. Clarke's Polynesian Mission.....	624 43

Under this appropriation we find the sum of \$50 was drawn, April 14, 1883, on account of the Fishery Exhibition, which was not expended, but is in the hands of J. S. Webb, Acting Secretary of the Department. We recommend that the amount be returned to the Treasury as a Government realization.

The appropriation for the "King's Guard," according to the Report of the Minister of Finance, has been sufficient for the purpose, but such is not the case, as a sum of \$1,159 49 was drawn from the appropriation for "Purchase of Ordnance" and used to pay off the men for the month of March. Amongst the items charged to this account is an amount of \$630 to the P. C. Advertiser for printing a book of rules for Volunteers, which was paid for on the 8th of March, 1883, and delivered in an unfinished condition on the 9th of May, 1884, the proper charge for doing this work has been estimated by two practical printers, one of whom quotes \$280 and the other \$225. There was also used for this account a considerable sum which was drawn from the appropriation for "Aid to Volunteers."

Under this appropriation is a charge of \$1,000, April 30, 1883, paid for Guard in attendance on inauguration of statue at Kohala. Of this amount \$37 32 was subsequently returned to the Treasury as a Government realization. This account was not audited or approved.

Also, under date of October 7, 1882, is a charge of \$2,799 02 for 19,993 yards of duck.

The appropriation for "Aid to Volunteers" has all been expended:

Col. Judd received.....	\$ 3,700 00
Uniforms, a large portion of which were for the King's Guard.....	5,252 49
Proportion of Freight on Battery.....	604 75
P. C. Advertiser.....	56 75
Sundry Incidentals.....	386 61

Of the appropriation for "Arms and Accoutrements" Col. Judd received \$12,500, the Consul at Vienna for a Battery \$7,000, and \$357 48 was the proportionate amount charged for freight on same.

The appropriation for "Purchase of Ordnance" was all expended for that purpose. An amount, however, was subsequently charged to the account, say \$1,159 49 and used to pay off the King's Guard. The freight on the Ordnance amounting to \$2,797 73 was divided as follows:

To Arms and Accoutrements.....	\$ 357 48
To Aid to Volunteers.....	215 00
To King's Guard.....	1,250 00
To Attorney-General's Department.....	1,200 00
	\$2,377 73

We find \$979 charged to the appropriation for the Government Library, March 29, 1884, for gold coin exported to San Francisco to meet an account there.

From the accounts made up between the Foreign Office and Col. C. Judd, it appears that the Government owes Col. Judd the sum of \$2,926 92 on account of disbursements made by him abroad, which has not yet been settled.

The amount expended on account of the appropriation for reception of the Incidental is stated in the report of the Minister of Finance to be \$19,993 04, but the actual amount drawn from the treasury on this account was \$20,893 04; the excess of \$400 being covered by a Cabinet resolution which appears in the Indemnity account on page 33 of the Finance report.

Some of the items of expenditure are as follows:

Coronation.....	\$10,985 72
Printing and advertising.....	1,145 05
Newspaper subscriptions.....	3,474 42
Office expenses.....	2,275 99
Carriage hire.....	176 45

As there was a special appropriation for the Coronation, the amount expended as above for that purpose is unauthorized, except that portion of it used to entertain the Japanese Embassy, amounting to \$3,954 31. An illustration of the confusion of accounts is seen in the fact that the above amount was only a portion of the cost of entertaining the Japanese Embassy, there having been used for the same purpose from the appropriation for the Coronation \$766 40 and from the proceeds of sales of furniture and buildings the sum of \$428 72, making the total expenditure on account of these visitors \$5,149 43.

The funds of the Coronation were derived as follows:

From Coronation Appropriation.....	\$10,985 72
Receptions and Incidentals.....	10,985 72
Sales of Furniture and Buildings.....	3,954 31
And besides these there are liabilities yet outstanding.....	5,399 66
Total cost of Coronation.....	\$32,221 81

The items of expenditure may be classified as follows:

Paid Col. Judd, no vouchers rendered.....	\$ 7,000 00
Expended in excess by Col. Judd.....	1,974 42
Buildings.....	8,147 84
Printing and advertising.....	181 40
Prices, etc., for regatta and horse race.....	767 00
Use of furniture and tent, cloth for trimming, etc.....	986 00
Table stick and Kohala.....	1,281 13
Freight and cartage.....	575 00
Still done Williams, Diamond & Co.....	326 50
Dressmaking, Uniforms, etc.....	309 97
Salutes, music and illumination.....	4,256 56
Entertainment of Japanese.....	1,850 00
Miscellaneous expenditures.....	5,149 43
Total.....	\$32,221 81

Among the vouchers submitted for our inspection under this appropriation was a bill of Mr. F. H. Hayselden for seven turkeys at \$3.50 each, also a bill for two pairs corsets, and another for a bustle; the items struck us as rather extraordinary, but we note that they met with the unqualified approval of the Auditor-General.

Sales of furniture and buildings amounting to \$3,837 95, have been mentioned. Of this amount \$860 99 is a credit on a bill of G. W. Macfarlane & Co. for a certain portion of the corrugated iron roofing used on the Coronation amphitheatre, amounting to 14,978 lbs., which was returned. A sale of another portion of roof was brought \$625. A portion of the roof was sold by Lyons & Levey of lumber and benches realized \$759 79, and of furniture and household utensils used by the Japanese Embassy netted \$1,562 07.

The proceeds of these sales should have been covered into the treasury as Government realizations; any other disposition of such funds is strictly prohibited by law.

From an examination of the account sales the Committee find a considerable number of articles of furniture, etc., which are entirely unaccounted for, and which cost in the aggregate \$1,266 00. Some of the items are as follows:

1 Chair.....	\$ 875 00
2 Spring mattresses.....	29 00
23 Yards table linen.....	25 00
3 Pair blankets.....	29 00
185-light chandelier.....	35 00
1 Bath-tub.....	14 00
Ice pitcher and ice tub.....	21 00
2 Dressing cases.....	40 00
Numerous smaller articles.....	168 00
	\$1,266 00

It may be presumed that these articles are still in the safe keeping of the proper Government officials.

INTERIOR DEPARTMENT.

Your Committee spent much time in investigating this Department, and were considerably delayed by the unsatisfactory condition of the books. By comparing the Reports of the Ministers of Finance and Interior it will be noticed that there are no less than twenty-one different accounts on which they cannot agree so far as we have been able to ascertain, the errors appear to be nearly all in the Interior Department, and in our opinion are caused by the employment of young and inexperienced boys to do work that ought to be in the hands of efficient accountants. We would recommend that a lump sum be placed in the appropriation bill for "Pay of Clerks of Interior Department," so that the Minister might use his own discretion with regard to salaries, as to increasing or diminishing the same, as the qualification of the incumbent may determine.

The salary of the Minister has been overdrawn to the extent of \$500. No mention of this appears in the Finance Report, but an investigation demonstrated the fact. We believe that the Hon. J. E. Bush, who was Minister at the time, denies the receipt of the money, but there is ample evidence to prove that the sum was paid to the chief clerk of the Interior Department.

The salary of the Jailor of Oahu Prison appears to be drawn regularly by the Marshal, although there has been no occupant of that office since the 27th January, 1884.

There is a difference of \$600 between the Reports of the Finance and Interior Departments in the amount paid for "Compiling Laws"; this is caused by drafts of Judge McCully for that amount being drawn direct upon the Treasury, instead of going through the usual routine of the Interior Department. We find that the English version of the laws is now in the hands of the printer, but not a single line of the native has yet been placed in the hands of the printer, although a sum of \$200 has been drawn by the Hon. J. M. Kapena on this account, he at the time being, as we are informed, employed for the purpose of preparing the native version. A sum of \$500 was also paid to the P. C. Advertiser on the 1st of March, 1882, as an advance on printing same, but no work appears to have been done, and a contract for printing both versions having been made with the Gazette office, we recommend that His Ex. W. M. Gibson, then proprietor of the Advertiser, be made to refund the money.

The appropriation for Incidentals of this department has been overdrawn to the extent of \$1116 59. We find that express hire forms a considerable portion of the overdraft, as \$470 60 has been spent as follows:

C. T. Gulick.....	\$138 25
J. A. Hayselden.....	80 00
J. E. Bush.....	72 00
Clerks and Messengers of Department.....	180 35
Rent of private telephones also enters somewhat largely into this account, as we find that Mr. J. E. Bush had his telephone paid for to the extent of \$46 20, and Minister Gulick absorbed the sum of \$139 90 for the same purpose in the months of February and March alone. The remainder of the disbursements call for no special comment.	

ROADS AND BRIDGES.

The Committee found in the Department of Roads and Bridges and the Road Tax, that although the chief clerk has adopted a systematic and comprehensive plan of classifying the various expenditures, yet his assistants were unable to explain how they had reached certain results, and it was with great labor that some of the facts sought by the Committee were obtained. It may be said that if there is any defect in the general system of accounts in this department, it is that while a strict account is kept with each appropriation and the drafts made upon it, it does not include a close supervision of the accounts of the various Road Supervisors. These men are, or should be, chosen for their executive ability or special knowledge of local necessities, and are not expected to be proficient in the details of bookkeeping. The Department should therefore have such a system of checking their returns that any error would be promptly discovered and corrected, not only to prevent misstatements to the department, but to preclude the temptation to dishonesty which might arise if a road agent found that errors in footing or balances carried forward were overlooked.

In the case of the returns from the Road Supervisor in Chief of Hawaii, apparently the cash balance remaining in his hands at the close of each quarter was not carried forward into the report of the next quarter, and the clerk who had checked over the report could not explain the matter. The Road Supervisor, Mr. Arnold, was sent for, and the explanation was a simple one; the cash balance in each case was included in a lump sum with the drafts for the next quarter. A comparison of the district reports with the general report would have disclosed this, and the clerk should have been able to explain it at once.

Another fact was shown which illustrates the importance of some lucid method of following up the Road Supervisor's account. Mr. Arnold has made the attempt to keep his numerous accounts in regular shape, but has not had the services of an experienced book-keeper all of the time, and in some way errors have crept in so the balance on hand shown in his ledger account with the Minister of the Interior was nearly \$300 00 less than the amount reported by him in his last quarterly report. He said the report was correct and that he would have the errors in his ledger rectified.

In this district there was a sale of four mules, carts, and harness, which were no longer needed, realizing \$1,418. This should have been returned to the Treasury as a Government realization, but was used to pay current expenses, the Supervisor in Chief acting under instructions from the Minister of the Interior. The chief clerk of the Interior recognizing the improper nature of the disbursement put the items in a "supplementary account," which was not included in the regular account, excepting a balance of \$245 67 which escaped the notice of his assistant and was carried forward into the regular account. It was noted that the expenditure for feed in the district of Hilo seems excessive, the amount charged

for that purpose being \$2,162 17. From Jan. 2 to Mar. 12, 1884, the oats purchased by Mr. Arnold, from the estate of W. H. Reed, on account of the Government, amounted to 7,239 pounds. According to the accounts of purchases of live stock noted by your Committee, Mr. Arnold had in keeping during that time only four mules and one horse belonging to the Government.

The work on roads and bridges is one of great importance in the affairs of the Kingdom, both on account of the large sum of money expended yearly for it and because it affects the convenience of the whole public in every district throughout the group.

During the last period the expenditures in this department amounted, according to the report of the Minister of Finance, to \$305,084 55, besides the amounts expended for wharves and landings. It seems out of the question that the Minister, with his very numerous other duties, is able to look after this large sum so closely that it shall be spent efficiently and economically, especially if it is to be expended by road supervisors in each district who are responsible only to him. Either there should be an efficient and faithful Road Supervisor in Chief for each island, who shall have the power to discharge inefficient or incompetent district supervisors on his island, or the Minister of the Interior should have a special assistant for this work, who should be held responsible for all the road work in the Kingdom; to whom all district supervisors should report, and who should also be a competent engineer to plan and superintend the construction of any bridges, wharves, or special pieces of road work that may be required.

In more than one instance the total expenditure for a district during a whole quarter was the salary of the district supervisor. It seems rather extravagant to pay for a supervisor while for a number of months there was no work whatever done in the district. The Road Supervisor in Chief had no power to discharge or suspend the district supervisor and could not do otherwise than approve his drafts for amount of salary.

The plan of having a Road Supervisor in Chief for each island is one that has been tried only within the last two years, on three of the islands—Hawaii, Maui, and Oahu. No Road Supervisor in Chief has been appointed for Kauai.

The traveling expenses charged by these officers are as follows:

Road Supervisor in Chief, Hawaii.....	\$ 921 50
" " Maui.....	17 00
" " Oahu.....	90 00
	\$1,028 50

CONTRACT WORK.

In examining the expenditure under the special appropriation for bridges and landings and Government buildings, your Committee find that the manner in which contracts were made and approved for many of these things must be characterized as disgraceful.

The contracts to build landings at Honokaa, Hanalei, Hanalei, and Kohala were given to Messrs. Lawrence & Preeth on specifications drawn up by themselves. The contracts were signed by J. E. Bush, Minister of the Interior, without the approval of the Superintendent of Public Works, and without any effort to reduce the cost by allowing competitive bids. Mr. R. Stirling, Superintendent of Public Works, stated to your Committee that he had made estimates of the cost of these landings before the appropriations were made, but in each case the contract was made at a higher figure than his estimate, and on completion the work was not as good as provided for in his estimate.

A contract was made with E. B. Thomas to build a kerosene oil store house for \$4,800. It adjoints the old oil store house so that only one side and two ends were required for the new building, and a roof of corrugated iron and iron shutters for the doors. In addition to this Mr. Thomas was paid \$216 for stones left by him on the ground, being the debris left by his stone cutters, and stones hauled by him in excess of that required to complete his contract. Also the sum of \$1,069 25 was paid to Mr. Lazarus for hauling 611 loads of stone; all of this extra stone being used for the floor and approach to the building, and to fill a low place outside. Besides this, in order to complete the cement floor, it was necessary to spend \$914 79 for labor and material. It is difficult to see where so many loads of stone could have been put. The price paid for hauling this stone was \$1 75 per load. Responsible parties have told your Committee they would be willing to do the same hauling for \$1 per load. The estimate made by Mr. Stirling for the cost of this building, including the cement floor complete, was \$4,250. This estimate was handed in to the Minister of Interior before the contract was made, but was evidently ignored.

A contract was also made by Mr. Bush with E. B. Thomas to rebuild the wall in the rear of the Palace for \$2,578, and the work was accepted and approved by Mr. Bush, and the money paid, while the wall stands to this day in an unfinished condition, and the terms of the contract (which is now in the Interior office) are unfulfilled. The cost of this wall was estimated by Mr. Stirling at \$1,800 complete.

A large number of bridge contracts were awarded by Mr. Bush to Jas. G. Hayselden.

Waikane Bridge.....	\$ 2,200 00
Kamohoe Bridge.....	3,200 00
Punahoa Bridge.....	4,200 00
Bulkehead at Kaneohe.....	2,200 00
Waialua Bridge.....	4,750 00
Waialua Bridge.....	2,250 00
Waialua Bridge, Maui.....	1,125 00
Nawiliwili " ".....	1,000 00
Hanalei " ".....	4,010 00
Anahola " ".....	2,050 00
Opeua " ".....	575 00
Hanalei " ".....	17,500 00
Waialua " ".....	11,500 00
Total.....	\$70,210 00

Preparatory to making the contract Mr. Jas. G. Hayselden was paid \$396 for surveying certain streams on Kauai, viz., Waihi, Waihi, Hanalei, Anahola, Waihi, Nawiliwili and Waimea, and when the Waialua bridge was put up, it was found to be 31 feet too short, although it was the full length required by the contract which was founded on the survey by Mr. Hayselden, and an extra sum of \$1,500 was paid the Pacific Bridge Co. to make the extension, and \$100 to F. M. Butler for extra abutment.

There were also additional amounts paid to Mr. Hayselden for extra work on several of the above bridges. In the case of the bridge at Waialua, Maui, for which \$1,125 was paid, a carpenter living in that locality told a member of your committee several months ago that he went to the road supervisor in Makawao and offered to contract to build the bridge for \$250, but was rejected.

In the case of the Waimea bridge, your Committee have evidence that months previous to the commencement of the work of construction, an experienced bridge

builder, Mr. H. Tennent, went to the Minister of the Interior and proposed to build the Waimea bridge for the sum of \$9,000, offering good and sufficient bonds that the work should be completed in a manner satisfactory to the Minister or his deputy. This offer was refused, and the contract as above stated awarded to Jas. G. Hayselden for the sum of \$14,500.

If the contract prices paid for the other bridges, mentioned above, bear the same relation to the prices for which they could have been contracted, as in this case, the country has been defrauded of over \$36,000 by an incompetent or dishonest official. Your Committee are sorry to have to say that in view of the manner in which the contracts were awarded and the facts connected therewith, they do not see how they can avoid the conclusion that these contracts would not have been awarded at such prices unless some profit accrued therefrom to the Minister who signed them.

There are many other instances of contract work which seem to have been paid at the same extravagant rate. A contract was awarded to Jas. G. Hayselden to make additions to warehouse for the sum of \$6,850. The first warehouse building contained 16 rooms. It was built in a previous period at a cost of \$3,218 10 which included the cost of a large redwood tub in each room and the cost of the piping. The addition built by Mr. Hayselden was three-fourths the size of the old building, containing only 12 rooms, and in addition to the contract price, the piping was put in at a cost of \$264 38.

Out of the appropriation of Repairs to Government Buildings, \$10,892 75 was spent for buildings on Palace Walk in the rear of the Palace, for the use of persons connected with the Palace, and \$344 47 on account of completing new Palace. Such a large proportion having been taken, many other public buildings have gone without much needed repairs.

The Custom House had needed extensive repairs, and the appropriation was made partly for this purpose; but save for a paltry sum expended, nothing has been done upon it.

Of the sum of \$84,424 32 which was expended on account of "Repairs to Waterworks," \$60,304 90 was paid for a large lot of water pipes and hydrants the most of which have so far proved of no value whatever for the increase of the water supply of Honolulu. The pipes still lay stretched along the Nuuanu road and piled around the Custom House and wharves. Thus a large sum of money which is sadly needed for the purpose for which it was appropriated has been locked up by an ill-advised expenditure, made without due consultation with a competent engineer.

Under this appropriation is one item of \$5,500 for "Purchase of Artesian Well," from His Majesty. This was a purchase of the Pualani well at a price considerably above the cost, and at the same time a right to a considerable portion of the water was reserved by His Majesty.

From the appropriation for "Police Court, Public Works, Water Works, Tax Assessors, etc., Buildings for," the sum of \$22,000 was paid for the purchase of land on Merchant Street, Honolulu, for the site of the Police Court; this purchase was wholly unauthorized. Moreover, a further sum of \$2,500 was paid to Lovejoy & Co. for cancellation of a lease on the same premises. And from the appropriation for "Buildings and Repairs of Court Houses and Lock ups," we find that the sum of \$500 was paid in March last as an attorney's fee to R. F. Bickerton for negotiating the purchase of the land. This seems to be utterly inexcusable; for at the time there was an Attorney-General whose duty it was to attend to all legal work of this nature, and besides he was at the time employing a lawyer on a large salary to assist him, and he had a clerk on full pay.

THE POST OFFICE.

The very full and valuable report of the Postmaster-General renders any extended notice of this important branch of the Government service unnecessary; it may suffice to say that the books were examined, and the accounts found in order.

The Report of the Minister of Finance, however, states that the income for the late biennial period was only \$96,682 86, whilst in reality it was \$60,748 83, the difference of \$24,065 97 being the receipts for the last nine months of the year which were not paid into the Treasury in time to appear in the financial statement, although the amounts were forwarded from the Post-office on the 6th of April; and it seems rather strange that all the drafts against Postoffice appropriations which were taken up at the same time should have been drawn from the Treasury, whilst the cost of \$24,065 97 was held over and will appear as "Postoffice Receipts" for the next period.

The Finance Report is also misleading with reference to the Incidentals account, which in Table B, page 23, is stated to be overdrawn \$2,892 89, whilst in reality it has been overdrawn \$4,863 80, the additional amount of \$2,060 90 appearing in what is called an Indemnity account, on page 33. A sum of \$360 50 has been paid out of the appropriation for Incidentals of this Bureau, which by rights ought to have been charged to "Repairs of Government Buildings," as the disbursement was for repairs and alterations to the Postoffice.

The working of the Postal Money Order system was looked into and we find that whilst the domestic branch of this service yields a fair profit, the foreign branch, in consequence of the high price of exchange, caused by the disorganization of the money market, is at a great disadvantage to the Government, the actual loss from the 7th of Jan'y, 1884 to the 16th of May, 1884, being no less a sum than \$1,002 06.

The Postmaster-General has asked for additional clerical assistance, which we recommend be granted.

BOARD OF HEALTH.

It will be noticed that the amounts stated to have been disbursed in the Report of the Minister of the Interior, on account of the appropriations for "Government Physicians" and "Building and maintaining Hospitals," do not agree with the Report of the Minister of Finance. In the first named appropriation the difference is \$100, which was caused by a draft of the Minister of the Interior for pay of a Government physician, having been charged in error to the appropriation for "Building and Maintaining Hospitals," the error was caused by carelessness in the Interior Department. The difference of \$398 55 in the appropriation for Building and Maintaining Hospitals is also attributed to the same cause. A draft was drawn on the Finance Department the body of which was filled up for \$664 95, whilst the stub of the draft and the corresponding voucher only called for \$426 40. In justice to the clerk however, we have to state that a voucher for the difference was subsequently produced. These instances serve to show that care and precision are not always exercised in the Department of the Interior.

The ledger submitted for our inspection by the Secretary had evidently been prepared for the occasion, as it was in the handwriting of a person who has been but a

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Steamboat, Steamship, Land
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HIGH PRESSURE OR COMPOUND.
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Brussels has the following relative to the decline in the price of sugar which has been steadily maintained here at home and abroad for a long time. The journal states that the position is the reverse of that which was confidently predicted by leading refiners and others in the trade in the autumn of 1903, and has continued to be so since then.

Table with 2 columns: Month, Price per 100 lbs. (Cane Sugar)

Month	Price per 100 lbs. (Cane Sugar)
Jan. 1904	11.50
Feb. 1904	11.50
Mar. 1904	11.50
Apr. 1904	11.50
May 1904	11.50
June 1904	11.50
July 1904	11.50
Aug. 1904	11.50
Sept. 1904	11.50
Oct. 1904	11.50
Nov. 1904	11.50
Dec. 1904	11.50

From this it is plain that the price of raw and refined sugar here have declined within the year ending May 1st, an average of about 20 per cent. The falling off in the price of muscovado alone, has been 25 per cent. Stocks of raw sugar at New York, Boston, Philadelphia and Baltimore, May 1st, 1904, amounted to 103,000 tons, as compared with 85,225 tons May 3rd, 1903. Total stocks of sugar at the four principal ports May 7, were reported at 29,776 tons, as against 27,761 tons May 10, 1903. This increase of stocks here will go some way to account for the decline in price, but the excessive offerings from first hands at primary points, the exceptionally large production of beet-sugar in Europe during the year, and the earlier deliveries (by steamer instead of sailing vessels) have also been factors. The British, for a month past, trade circles have characterized the situation as one bordering on a "panic." Judged by this view, the Glasgow Herald is of the opinion that the visible supply of sugar (best-root) which used to be largest in July and August, has reached its maximum in March and April. The competition between France and Germany in the production of beet-sugar of late has been very severe, and the crops of 1903-04 and 1904-05 were exceptionally large. The German crop was increased 40 per cent, but it is not believed by well informed members of the trade that the decline of the countries named will produce another such a large crop in 1904-05. It is added that the 2,500,000 tons of sugar made in Europe in 1903-04 will have been consumed by the end of August next. The coming crop to be reaped in September is expected to fall 100,000 tons below the record last made, French & Co's circular (London) May 10, 1904, notes that the beet-sugar market is flatter than ever, and that sales have been made (German basis, 85 per cent) for prompt shipment at 10s. 6d. f.o.b. Hamburg, the lowest price yet recorded. "Later there was some recovery. Stocks of cane in the United Kingdom were 200,000 tons, against 225,000 tons May 16, 1903, notwithstanding which for the week ending with the date noted a "strong speculative demand had sprung up. The advance was 1s. 2d. f.o.b. per cent. "This advance was reacted, but the tendency was rather toward a further advance than a relapse. As may be inferred from the above, the European beet-sugar crop of sugar has become a most important element in determining the price of sugar the world over. Its growth and the volume (by "M. Lister") of the first estimates are given as follows:

Table with 2 columns: Country, Quantity (tons)

Country	Quantity (tons)
Germany	1,200,000
France	1,000,000
Austria	500,000
Belgium	400,000
Denmark	300,000
Sweden	200,000
Poland	100,000
Other	100,000

While detailed statistics are not available, inquiry at the New York Custom House reveals that large quantities of beet-sugar sugar have been late brought into the United States. Its depression in price and pressure on the market will account largely for the decline in price noted above. Foreign sources are that sugar importers from Java have been heavily, and this with the disinclination of the Philippines are deficient and there is no disturbing element in Brazil. The restriction and demoralization of trade in Cuba point at a greatly decreased harvest from the next crop. "The British West India have been excessive, and it is contended that the supply of cane during the next four months will be curtailed, while cheap prices have been stimulated and are continuing to aid in increasing the consumption. This view appears to be corroborated in part by the renewed speculative demand for cane sugar abroad mentioned above. (and stocks at ports) have crowded prices down, but if the growing rate of consumption holds its pace for six months, and the prospective curtailed harvest has been overestimated, the outlook promises a revival in quotations. The early fall months will enable a clearer view.

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LOT OF PERFUMERY

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TO THE VOLCANO AND BACK

Inter-Island S. N. Co.

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Finance Committee's Report to the Legislative Assembly of 1884.

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THROUGH TICKETS TO THE VOLCANO AND BACK, can now be had at the office of the Inter-Island S. N. Co. Tickets leaving Honolulu for the Volcano, via the "Kilauea," will be issued at Honolulu, thence by Railroad to Pahoa, where the steamer will be waiting to receive the passengers. Tickets can be made for the round trip in 7 days, giving 4 days to visit the Volcano.

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KING, : : COMMANDER.

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PASSENGER TRAIL: From Kilauea will leave each Friday at 1 P. M. to connect with the steamer at Makani.

The Kilauea will touch at Kilauea and Pahoa on down trips for passengers. If a signal is made from the shore.

STEAMER 'KINAU' will not take heavy freight for Lae, Hilo, and back. Light freight and packages only. All heavy freight for the above ports will be taken by the Kilauea.

STEAMER 'LIKELIKE'
WEINBARTH, : : COMMANDER.

Will leave Honolulu regularly every ten days for the following ports: Lae, Hilo, Makani, Makani, Kilauea, Lapa, Hilo, and back. Arriving at Hilo early Thursday morning. Will leave Hilo each Thursday at noon. Makani each Friday at 4 P. M. Kilauea at 5 A. M. of Saturday. Makani at 5 A. M. Makani at 7:30 A. M., and Lae at 8:30 A. M. reaching Honolulu each Saturday afternoon.

PASSENGER TRAIL: From Kilauea will leave each Friday at 1 P. M. to connect with the steamer at Makani.

The Kilauea will touch at Kilauea and Pahoa on down trips for passengers. If a signal is made from the shore.

STEAMER 'KINAU' will not take heavy freight for Lae, Hilo, and back. Light freight and packages only. All heavy freight for the above ports will be taken by the Kilauea.

STEAMER 'LEHUA'
LORENZEN, : : COMMANDER.

Will leave Honolulu each Monday at 2 P. M. for Kilauea, Lapa, Hilo, Makani, Makani, Kilauea, Lapa, Hilo, and back. Arriving at Hilo early Thursday morning. Will leave Hilo each Thursday at noon. Makani each Friday at 4 P. M. Kilauea at 5 A. M. of Saturday. Makani at 5 A. M. Makani at 7:30 A. M., and Lae at 8:30 A. M. reaching Honolulu each Saturday afternoon.

PASSENGER TRAIL: From Kilauea will leave each Friday at 1 P. M. to connect with the steamer at Makani.

The Kilauea will touch at Kilauea and Pahoa on down trips for passengers. If a signal is made from the shore.

STEAMER 'KINAU' will not take heavy freight for Lae, Hilo, and back. Light freight and packages only. All heavy freight for the above ports will be taken by the Kilauea.

STEAMER 'MOKOLU'
McKENZIE, : : COMMANDER.

Will leave Honolulu each Monday at 2 P. M. for Kilauea, Lapa, Hilo, Makani, Makani, Kilauea, Lapa, Hilo, and back. Arriving at Hilo early Thursday morning. Will leave Hilo each Thursday at noon. Makani each Friday at 4 P. M. Kilauea at 5 A. M. of Saturday. Makani at 5 A. M. Makani at 7:30 A. M., and Lae at 8:30 A. M. reaching Honolulu each Saturday afternoon.

PASSENGER TRAIL: From Kilauea will leave each Friday at 1 P. M. to connect with the steamer at Makani.

The Kilauea will touch at Kilauea and Pahoa on down trips for passengers. If a signal is made from the shore.

STEAMER 'KINAU' will not take heavy freight for Lae, Hilo, and back. Light freight and packages only. All heavy freight for the above ports will be taken by the Kilauea.

STEAMER 'WALANI'
CAMERON, : : COMMANDER.

Leaves Honolulu every Tuesday, at 5 p. m., for Kilauea, Lapa, Hilo, Makani, Makani, Kilauea, Lapa, Hilo, and back. Arriving at Hilo early Thursday morning. Will leave Hilo each Thursday at noon. Makani each Friday at 4 P. M. Kilauea at 5 A. M. of Saturday. Makani at 5 A. M. Makani at 7:30 A. M., and Lae at 8:30 A. M. reaching Honolulu each Saturday afternoon.

PASSENGER TRAIL: From Kilauea will leave each Friday at 1 P. M. to connect with the steamer at Makani.

The Kilauea will touch at Kilauea and Pahoa on down trips for passengers. If a signal is made from the shore.

STEAMER 'KINAU' will not take heavy freight for Lae, Hilo, and back. Light freight and packages only. All heavy freight for the above ports will be taken by the Kilauea.

STEAMER 'JAS. MAKEE'
FREEMAN, : : COMMANDER.

Leaves Honolulu every Thursday, at 3 p. m., for Kilauea, Lapa, Hilo, Makani, Makani, Kilauea, Lapa, Hilo, and back. Arriving at Hilo early Thursday morning. Will leave Hilo each Thursday at noon. Makani each Friday at 4 P. M. Kilauea at 5 A. M. of Saturday. Makani at 5 A. M. Makani at 7:30 A. M., and Lae at 8:30 A. M. reaching Honolulu each Saturday afternoon.

PASSENGER TRAIL: From Kilauea will leave each Friday at 1 P. M. to connect with the steamer at Makani.

The Kilauea will touch at Kilauea and Pahoa on down trips for passengers. If a signal is made from the shore.

STEAMER 'KINAU' will not take heavy freight for Lae, Hilo, and back. Light freight and packages only. All heavy freight for the above ports will be taken by the Kilauea.

STEAMER 'C. R. BISHOP'
DAVIS, : : COMMANDER.

Leaves Honolulu every Tuesday, at 4 p. m., for Kilauea, Lapa, Hilo, Makani, Makani, Kilauea, Lapa, Hilo, and back. Arriving at Hilo early Thursday morning. Will leave Hilo each Thursday at noon. Makani each Friday at 4 P. M. Kilauea at 5 A. M. of Saturday. Makani at 5 A. M. Makani at 7:30 A. M., and Lae at 8:30 A. M. reaching Honolulu each Saturday afternoon.

PASSENGER TRAIL: From Kilauea will leave each Friday at 1 P. M. to connect with the steamer at Makani.

The Kilauea will touch at Kilauea and Pahoa on down trips for passengers. If a signal is made from the shore.

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PARLOR SETS,
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MATTRESSES,
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&
PIANOS
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GUITARS,
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BANJOS,
FLUTES,
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ALVIN H. RASEMANN

We want the Public to understand that the

THE HAWAIIAN GAZETTE SUPPLEMENT.

HONOLULU, JUNE 25, 1884.

GENERAL REPORT

OF

THE FINANCE COMMITTEE

TO THE

LEGISLATIVE ASSEMBLY

OF 1884.

TO THE HONORABLE GODFREY RHODES,
President of the Legislative Assembly:

Your Committee on Finance respectfully report that they have sought faithfully to examine into the accounts of the various Departments and Bureaus of the Government. The investigations have entailed unusual care and labor by reason of the confusion of accounts and discrepancies in some instances, and for payments for some objects having been made from different appropriations, and from the many improper disbursements which have demanded the most rigorous scrutiny.

As to the general method of keeping the public accounts, the system heretofore observed has been followed by most of the Departments, with certain exceptions, which will appear in the course of this report. Your Committee first visited the

DEPARTMENT OF THE ATTORNEY GENERAL,

And found the system of accounts which had been established in the previous biennial period had been maintained during the period just completed. The books were well kept and the balances correct.

The several salary appropriations appear to have been expended as authorized. The accounts of the sheriffs of Maui and Kauai were well kept, and commended themselves to the Committee; these officers seem to have comprehended and observed the statutes and regulations relating to the payments on account of criminal expenses and incidentals. The accounts of the sheriffs of Hawaii were not as satisfactory, in some cases his vouchers even being wanting. Aside from the amounts he had received for

INCIDENTAL EXPENSES,

he paid out upon this account \$1,846 72 from the appropriation for criminal expenses. The item of payment for legal services for attorneys to appear for him and prosecute police court cases appeared frequently. With the large number of police officers in Hilo, it would seem strange that none of them were competent to attend ordinary police court prosecutions.

The accounts of the police of Oahu show an expenditure of \$1,271 68 on account of incidentals. Lighting the streets of Honolulu cost \$9,552. The appropriation for coroner's inquests showed liberal payments for expenses in the few inquests which were held. The Committee would recommend that the appropriation be somewhat increased, in view of the importance of such inquests being more frequently held.

The accounts of the expenditures of the appropriations for "Apprehension of Criminals," "Incidentals," and "Criminal Expenses," were surprising; we found that no less than \$7,140 had been paid from these appropriations for legal services, of which all but \$350 were paid during the last ten months of the period. Fees for civil cases such as the *mandamus* case in the matter of the Bonds, the matter of the *Gazette* charter, advice to F. H. Hayselden, tax assessor, matter of the Tax Appeal Board, and similar matters, were charged to criminal expenses. On the 14th day of December, 1883, \$500 were paid from this fund for fees in the *mandamus* case. February 20, 1883, there is a charge of \$36 for engrossing Patents of Royalty charged to the incidentals; the subscriptions paid to the *P. C. Advertiser* for the Attorney-General's and Marshal's offices, amounted to \$70 55; another item, May 12, 1883, is \$11 35, paid for costs in the case of Lam Pong vs. R. F. Bickerton. We understand this was a civil action for which Judge Bickerton was personally responsible. September 29, 1883, \$75 is charged for payment to W. L. Wilcox for acting as police judge; this should have been paid by Judge Bickerton, for whom the service was rendered. February 11, 1884, the Attorney-General, Paul Neumann, drew \$100 for traveling expenses to Kauai to attend the Circuit Court; the usual charge of the Kauai term being from \$25 to \$30. The charges for express hire were very light until the three months ending March 31, 1884, when in the Attorney-General's office alone \$158 was paid for that object. Among other expenditures we find \$400 paid to Capt. Tripp, and \$80 to one Carson (an employee of the *P. C. Advertiser*) for certain fruitless secret service expeditions.

Under the appropriation for the Apprehension of Criminals we found two items charged, of \$100 each, which were most improper; the first was for fees to attorneys for defending two Chinese constables, Akana and Akiona,

charged with crime. They both were well paid officers and able to pay their own expenses. The other was a similar charge, for defending Caspar and Bennett, at Hilo, charged with perjury and homicide. The appropriation was for the apprehension of criminals, not for their protection.

THE ARMED FORCE

Contingent Fund, appropriated for the Islands of Hawaii, Maui and Kauai showed a very large expenditure, and wholly disproportionate to the results shown. Moreover, the armed force had been established upon Oahu, and the greater part of the expenditures made here, contrary to the terms of the appropriation.

One item charged to this appropriation calls for our unqualified censure, that is, \$1,200 paid to the Department of Foreign Affairs to pay the balance of freight on ordnance. The Department of Foreign Affairs had an appropriation of \$15,000 for purchase of ordnance, which had been expended, and a bill of \$2,377 73 for freight remained to be paid, and the Minister of Foreign Affairs called for, and the Attorney-General paid, the \$1,200. It was a direct transfer from one department to another, regardless of law. The manner in which the balance of the freight bill was paid will appear later in this report.

The following is a summary of the expenditures on account of the armed force:

ANALYSIS OF ARMED FORCE EXPENSE.	
Salary Capt. Hayley, Sept. 12, 1882, to Mar. 31, 1884.....	\$3,247 99
Pay Roll, January 11, 1883, to Mar. 31, 1884.....	4,043 13
Purchase of Horses.....	4,650 00
Construction of Stables.....	3,550 00
Water-piping to Barracks.....	92 27
Outfit Stable and Blacksmith.....	335 22
Saddlery, Tents, Hammocks, &c.....	1,075 78
Personal Outfit, boots, uniform, &c.....	3,805 15
Proportion of cost of Battery charged to this fund.....	1,200 00
Hay, Grass and Grain for animals.....	6,590 82
Care of Horses, Shoeing, Cleaning Stables.....	1,650 25
Food-board of men.....	1,734 51
Traveling Expenses.....	758 60
Rent of building in Wailuku since Feb. 5th.....	198 00
MISCELLANEOUS—	
Medicines and Farrier.....	\$282 45
Stationery.....	72 80
Stamps and Shipping Fees.....	124 00
Telephone.....	86 00
Carriage Hire, \$49.25, Cartage, \$48.25.....	97 50
Lumber and House Repairs.....	112 93
Map of Hawaii, \$40, Sundries, \$64.71.....	104 71
	880 39
	\$33,811 65

We noted that higher prices were paid for hay for the horses than was paid during the same period by Capt. J. H. Brown, under the Board of Health, for the horses used upon the streets. The average price paid by the Board of Health was \$12 50 per ton less than the other, and the hay for the armed force was bought in much larger quantities. The whole sum paid for hay and feed for the horses, as shown above, is \$6,590 82, while the feed for the horses and mules on the road work of Honolulu for the whole period was but \$3,626 26. It appears to the Committee that there has been either gross negligence or unfair dealing in the matter. Many other items of less importance seemed to indicate lavish expenditure. Your Committee are of opinion that the force is unnecessarily expensive, and as organized is of very little value, and would recommend that no further appropriation be made for the object.

Before concluding with the Attorney General's department, we would again remark upon the fact of the large and unauthorized expenditures for legal services employed by the Attorney General.

From May 14, 1883, to December 14, 1883, there was no Attorney General, and that was doubtless the occasion of paying large fees to lawyers not connected with the Government; but since the present incumbent took the office we fail to see the necessity for paying \$400 per month for such outside help. During the period the salary for the clerk of the Attorney General has been at the rate of \$500 per year more than ever before, and the criminal prosecutions which have required the attention of the Attorney General have been less than during the previous period.

The Attorney General has certainly had much time to devote to a lucrative private practice.

Until the last period the clerk of the Attorney General has always been a person competent to perform the duties of deputy, and there was no difficulty in obtaining the services of such a clerk even at the former salary. And we believe that a competent clerk can now be obtained for the present salary to assist the Attorney General, and if the Attorney General will devote himself to his duties no further legal assistance will be required.

DEPARTMENT OF JUDICIARY.

The accounts of the Department of the Judiciary next received the attention of the Committee. Order and system prevail in this Department, and with the exception of one or two minor points, the Committee had no suggestions to make. The chief clerk prepares a trial balance on the first of each month, which he places before the Chief Justice. The only unusual expenditures made during the last biennial period was an item of \$100 paid to the deputy clerk for services rendered during vacancy in the office of chief clerk, after the death of J. E. Barnard, Esq., and the sum of \$150, paid for three gowns purchased for the Justices of the Court.

THE MARSHAL'S OFFICE.

The accounts of the Marshal's office were not quite as satisfactory as the Committee would desire. The ledger accounts were not properly posted and balanced, and the practice of paying to informers shares of bails which have been forfeited seems to have been adhered to in some cases. This practice is improper and should be discontinued; the appropriation for criminal expenses is ample to meet such cases. The system of paying all fines and penalties into the Treasury, and meeting re-

exclaimed in Morse language: Are you today London? Truly this was a great achievement. Metallic communication without a break from 15 Old Broad street, London, to

Perfumery! Perfumery!

ALVIN H. RASEMANN

We want the Public to understand that the

Leaves Honolulu Every Tuesday, at 4 p. m., for Kilauea, Lapa, Hilo, Makani, Makani, Kilauea, Lapa, Hilo, and back.

wards to informers and other criminal expenses from the appropriate fund, should be strictly maintained. The system of reports rendered by the several sheriffs appeared to be good and carefully observed.

The accounts of the Oahu Prison showed an amount of uncollected bills for labor of prisoners, due March 31, 1884, of \$3,465 48, of which \$2,440 10 was for labor at the Palace, \$116 53 on Coronation accounts, and the balance on sundry accounts. The Marshal stated that he had been unable to collect these amounts, and by the advice of the Minister of Interior, had placed them in the hands of the Attorney General, but nothing had been done with them.

OFFICE OF GOVERNOR OF OAHU.

No accounts appear to be kept in this office, except the expenditure for the military, which accounts came under the Department of Foreign Affairs. A check book was found, from which drafts requiring the signature of the Governor of Oahu were drawn. The Committee observed that in more than one instance part payment in advance, on account of commissions, had been made to assessors before the tax collectors had rendered their reports. This seemed to the Committee to be improper.

THE BOARD OF EDUCATION.

The accounts of the Board of Education are kept in a clear and comprehensive manner; the balances were correct, and the vouchers in order. An investigation of the expenditures for the period showed that one of the statements of the President of the Board, in his official report, was misleading. The statement is, "Thus it will be seen that there remains an unexpended balance on account of the Bureau of Education of \$45,765 02; and of the large sum of \$75,000 voted by the last Assembly for the support of English and Hawaiian schools, only \$41,537 83 has been expended."

The fact is that \$68,956 76 was expended by the Board for that object during the period. The amount of \$41,537 83 only was taken from the appropriation as stated, but the unusual step was taken of drawing upon the cash (general funds) of the Board, and from the school tax of the district of Honolulu to meet the amount required. The whole amount was made up as follows:

Drawn upon Appropriation	\$41,537 83
Drawn from Department funds	12,255 13
Drawn from Honolulu School Tax	15,163 80
Total	\$68,956 76

The occasion for drawing from these unusual sources appearing to be the fact that the Treasury was so depleted that this course became necessary.

The Committee noted that in June, 1883, soon after the appointment of the present Board, the salaries of a number of the teachers in the Honolulu English Schools were increased, the total increase amounting to \$3,000 per annum. Favoritism seem to have been shown in the pay of teachers. Mrs. Hendry, a newly appointed assistant teacher, receiving at the rate of \$1,800 per year, while the highest salary paid to any other assistant lady teacher is \$1,000; the other salaries being from \$300 to \$1,000. Many of these assistant teachers have been long in the service of the Board, and are capable and efficient.

The Committee would also call attention to the amount of the bonds taken by the Board from school agents. In the case of the agent for Wailuku, a bond for but \$3,000 was taken, while by his accounts of March 31, 1884, he held in hand a balance of \$9,100 49 in cash. The amount of the bonds required should be more commensurate with the funds in the hands of the agents.

The Committee deem it their duty to condemn the course pursued by the Board in summarily dismissing faithful teachers and agents for political reasons.

The Committee recommend that \$75,000 be again appropriated for the support of English and Hawaiian schools. General and liberal education is one of the greatest safeguards of the nation.

BOARD OF GENEALOGY.

The appropriation of \$10,000 for the Relief of the Board of Genealogy has all been drawn from the Treasury upon warrants by the Minister of the Interior, and the books of the department show the following persons to have been the recipients:

Her Ex. the Governor of Hawaii	\$ 6,474 37
J. A. Nahaku	800 00
Kahunaiole	550 00
J. H. Keno	513 00
J. H. Kanepeu	218 00
G. R. Kalanikane	199 00
Keakahi	166 00
P. C. Advertiser and Elele Pookohi	585 40
Sundry Carpenters	358 88
Sundry Petty Expenses	125 35
Total	\$10,000 00

FINANCE DEPARTMENT.

The Treasury cash was counted on the 15th of May, and the money then on hand was found to agree with the balance shown by the cash book, say \$191,547 63.

SPECIAL DEPOSITS.

Certificates of Deposit to the amount of \$884,000 have been issued and are now in circulation. The coin deposit to secure the same was counted and found to consist of the following denominations:

U. S. Gold Coin	\$289,000
U. S. Trade Dollars	27,000
U. S. Standard Dollars	15,500
Mexican Dollars	140,000
Five Franc Pieces	54,500
Mixed Coin, i. e., Mexican and French	48,000
Hawaiian Dollars	133,000
Hawaiian Half Dollars	72,000
Hawaiian Quarter Dollars	102,000
Total	\$884,000

Of the United States Gold coin about \$120,000 is the property of private individuals and is likely to be withdrawn at any time and replaced with silver coin. There was also found on deposit for safe keeping a sum of \$172,000 in Hawaiian silver, which was at the time the property of Messrs. W. G. Irwin & Co. Of this sum \$23,000 was in Hawaiian ten cent pieces, a coin that at present has no legal authority for its existence.

REVENUE STAMPS.

The sale of adhesive Revenue Stamps at the Treasury for the period just closed amounted to \$42,088 00 against \$55,766 00 for the period 1880-81, showing a loss of re-

venue from this source of \$13,678 00, as compared with the former period.

The stamps remaining on hand in the Treasury were counted and found to be correct. The sale of embossed stamps at the Custom House for the late biennial period was \$27,786 50 as against \$24,142 83 for 1880-81, which shows a gain of \$3,643 67 and reduces the loss of revenue from sales of stamps to \$10,034 33.

THE ACCOUNTS OF THE DEPARTMENT.

The books of the Finance Department have been well and faithfully kept and reflect credit on the Registrar of Public Accounts. An additional clerk has been asked for in this department, and in view of the increased labors of the Registrar your committee recommend that an appropriation for that purpose be granted.

LOAN ACT OF 1882.

Section 3 of this Act which provides that all sums borrowed shall be kept separate and not applied either directly or indirectly, temporarily or otherwise, to any uses or purposes other than those specified in the Act seems to have been studiously ignored, as the money realized from the sale of bonds has been paid directly into the general fund, and disbursed at the will of ministers without any reference to the provisions of the law. The issue of bonds has also been irregular, as for instance we find that bonds amounting to \$50,000 were signed on the 1st of May, 1883, and sent to San Francisco in hopes of finding a purchaser there, but no one being found willing to buy, they were returned and are now in the Treasury. As these bonds are endorsed "principal and interest payable in San Francisco," your Committee recommend that they be destroyed, and that entries to that effect be made in the books of the department. Another issue, which also meets with our disapproval was made on the 1st of May, 1883, when bonds to the amount of \$55,000 were delivered to the Minister of the Interior who used them as collateral security for sundry liabilities incurred by that department. These bonds were finally realized on the 12th of January, 1884, over eight months after their issue from the Treasury. The total sale of bonds under this Act to the date of our examination has been \$690,000, add to this the sum of \$138,900 realized from the Loan Act of 1876 which makes an increase of the public debt under this ministry of \$828,900, and entails a yearly payment of interest of \$53,301.

Your Committee note with some surprise that commissions paid to tax-collectors and assessors for the last year in certain districts have been raised to 4 per cent; 3 per cent, has always been considered a liberal commission for a district like Honolulu, which will strike the House more forcibly when they know that the Assessor for Honolulu received as compensation for his two month's work the sum of \$4,819 50.

Notice of this change was not published as usual, but the several Governors were notified of the fact on the 15th of January, 1884.

THE CUSTOM HOUSE.

The examination of the books of this important office showed that the accounts had been well kept.

The revenue from this source has been large during the period, and seems to have been faithfully accounted for.

Two small items of expenditure attracted the attention of the Committee: one was a sum of \$75, paid Oct. 3rd, 1882, for 25 cases of kerosene oil short, also, \$41 87, Nov. 14th, 1882, for one bale of bags short. The Collector-General stated that these payments were made for articles delivered by mistake, or lost in some other way. Such mistakes should not occur.

There was also an item of \$348 95 paid September 1st, 1883, for watching kerosene oil. It was explained that the building of the new kerosene warehouse was so delayed that large quantities of oil had to be stored in an open lot near the old storehouse and men employed to watch it.

The Collector-General notified the Minister of Finance, Feb. 6th, 1883, of the need for the new storehouse.

The attention of the Collector-General was called to the complaints that large quantities of opium were being smuggled into the country, and that it was reported to be cheaper in price than for many years; and he was requested by the Committee to make such suggestions as occurred to him in regard to the matter.

The following is the statement which he submitted upon the subject:

"The only way to guard against opium-smuggling is to increase the guards and night watchmen. A boat should be manned for a night harbor-watch. With this in view, some \$3,000 more than was appropriated by the last Legislature has been asked for this year.

"I think that the amount of opium in the Kingdom, and the amount used is largely over-estimated, for these reasons:

"During the past two years, 6,998 Chinese have arrived and 2,001 have departed, leaving an increase of 4,997 for the two years. These 6,998 Chinamen were nearly all young, healthy men, who did not use opium, and who have not to any extent taken to its use since their arrival, while a very large proportion of the 2,000, who left the kingdom, were opium users.

"The heads of the police say, there are not as many places in this city to-day where opium is used, as there were two years ago, therefore a much smaller quantity would put the price down, and give the impression that a great deal was here.

"As to price, there are several kinds of opium, and while a brand put up in San Francisco might be selling for ten dollars per half pound tin, the best Hongkong brand would bring twenty to twenty-five dollars for the same quantity.

"The plantation managers report that it is used on all the plantations, and that they overlook its use, so long as the men do not use it in such quantities as to unfit them for work.

"Now, when the Opium Law went into effect, the managers did not overlook the using of opium, but were on the lookout to catch those using it; and frequently they had the Chinamen's quarters searched, so those using opium did it so secretly that not a great deal was found. Now it is used more openly, and naturally the impression is, that a great deal more is used.

"Increasing the penalty for smuggling, or having opium in possession, would no doubt deter some from attempting to smuggle."

It would appear that there had been some neglect in the matter of guarding against smuggling, for the Committee have ascertained that, for some months, no night-guards have been employed to watch the steamers of the Oceanic Steamship Company while in port.

Thus opportunity has been afforded for almost unlimited smuggling, not only of opium, but of other articles of small bulk. There is no need for seeking further for the avenues by which opium has been introduced.

The Collector-General stated that the reason that such watchmen were not employed was the fact that the appropriation for guards was not sufficient, and added,

that he had asked for a larger appropriation for the next biennial period. We recommend that the additional sum asked for be granted, and that greater diligence be exercised on the part of the Custom House officials of the kingdom to prevent the unusual amount of smuggling that is being carried on.

INDEMNITY ACCOUNT.

On page 33 of the Finance Report will be found a list of what are called "Indemnity Accounts" amounting to \$209,089 79 a portion of which amount is for overdrawn balances of sundry appropriations and is covered by a Cabinet Resolution, dated Feb. 10th, 1884, which authorizes unlimited expenditure for those purposes.

The amounts paid out for "Subsidy to Hawaiian Railroad," "Board of Genealogy," "Expense of Loan Act," and "Interest on Loan Acts 1882 and 1876" are authorized by special enactments and in our opinion require indemnification; the remainder are covered by Cabinet Resolutions and require the closest scrutiny.

The amount paid to the representatives of D. Mac-tavish was to quiet title to some lots on Kulaokahua plains, which had been sold by the Government whose title was defective.

\$3,351 94 was paid to the owners of the Steamer "C. R. Bishop" for services rendered in proceeding to the assistance of the disabled Steamer "Suez," \$2,070 10 "Interest on Special loan" consists of two payments, one made Dec. 31, 1883 to C. T. Gulick of \$530 10, being interest at the rate of 12 per cent, per annum on \$18,297 56, money which had been procured by him to tide the Government over their financial difficulties. The other payment of \$1,540 00 was made on the 31st of March, 1884, to Messrs. W. G. Irwin & Co., who charged 9 per cent, for similar accommodation.

Indemnity to Judd and Kapena appears to have been for advances made to these gentlemen by Messrs. W. G. Irwin & Co., but for what purpose we are unable to state.

The sum of \$7,408 00 has been paid to C. O. Berger for sundry soundings made in the channels by the Steamer "W. H. Reed." This payment is covered by a Cabinet Resolution of Feb'y 10th, 1884, but we can see no legal authority for this disposition of funds.

A Resolution of the Cabinet Council of Feb'y 10, 1884, authorizes a draft upon the Loan Fund

For Government Buildings and Hospitals	\$85,000 00
For Telephone and Telegraph	10,000 00

A proceeding without warrant of the Appropriation Act, and an assumption of power resting only with the Legislature, or in case of emergency as set forth in Article 15 of the Constitution, with the Privy Council. Under this unwarrantable appropriation the Ministry caused to be drawn from the Treasury during the last days of the period,

For Government Buildings and Hospitals	\$54,682 63
For Telephone and Telegraphs	7,408 00

And strange to say we find that the Auditor-General passed upon these accounts, although in the terms of Section 7 of Chapter 23, Session Laws of 1882, he was bound to ascertain that the sum mentioned in the warrant of the Minister of Finance was then legally available for and applicable to the services mentioned in the warrant. Moreover, the Auditor is commanded, that in case he shall find that the sums in the warrant mentioned or any of them are not then legally available or applicable to the services or purposes in the warrant set forth, he shall return the said warrant to the Minister of Finance for correction.

As the Loan Fund had been exhausted and the general funds of the Treasury already drawn upon for some \$300,000, your Committee cannot come to any other conclusion than that the Ministry and Auditor-General were acting in collusion for the expenditure of public moneys in violation of the Constitution and Laws of this Kingdom.

Your Committee further find that out of moneys thus illegally drawn from the Treasury, there was deposited with the Registrar of Public Accounts,

On the 31st of March, 1884, the sum of	\$44,248 00
And the unexpended balance of the appropriation for Police Court Buildings which had also been drawn out, say	13,000 00
Total	\$57,248 00

This money is being used by the Minister of Interior for current expenses and the following payments had been made from it up to the date of our examination:

To Geo. Lucas on account of Contract	\$ 7,368 03
To Hawaiian Carriage Co.	1,300 08
Lovejoy & Co. for cancellation of lease	2,250 00
Pacific Bridge Co.	500 00
G. W. Macfarlane & Co. wharfage on water pipe	294 00
G. W. Macfarlane & Co. interest on drafts, payment of which had been refused.	2,971 50

THE HAWAIIAN COINAGE.

By the Act of this Assembly, approved by the King, August 17th, 1880, the Minister of Finance was "authorized to purchase gold and silver bullion with any moneys which may from time to time be in the Treasury, and to cause to be coined therefrom gold and silver coins of the value following, that is to say, gold coins of the value of \$20, \$10, \$5, and \$2.50; and silver coins of the value of \$1.00, 50 cents, 25 cents, and 12 1/2 cents."

And also that "all such coins shall be of equal weight and fineness with U. S. gold and silver coins of the same value."

The Currency Act of 1876 made "the gold coin of the U. S. of America the standard and legal tender in all payment of debts at their nominal value; and silver coins of the U. S. A. legal tender in payments not exceeding \$50. That Act also imposed a duty of ten per cent, ad valorem on all silver coins imported into this Kingdom, from any country with which His Majesty has not any treaty to the contrary," upon a proclamation to that effect made by the King in Privy Council. Such proclamation was made on the 2nd of June, 1880, from the fact that as silver was not equal in value to gold, dollar for dollar, instead of U. S. gold coming into the country in payment of our exports, people were actually importing silver coin which cost them from \$3 to 94 cents per dollar, to pass here at 100 cents per dollar.

As British sovereigns which are actually worth \$4.84 as compared with U. S. gold, were rated by the Privy Council at \$5.00 each, the result was that the importation of sovereigns for profit was largely carried on.

Every one brought silver here until the duty was imposed on it, and then they brought British sovereigns.

The Coinage Act of 1880 was undoubtedly intended to keep the proportions of gold and silver coin unchanged, since otherwise there would have been no object in placing a duty on the importation of silver coin. If the Minister had been authorized to sell what gold there was in the country and bring silver coin here, there would have been no gold remaining to carry out the law of 1876.

The Minister was authorized to buy gold and silver bullion with nothing else, but "with the moneys that may from time to time come into the Treasury."

The Loan Act of Aug. 5th, 1882, authorized the Minister to borrow on the credit of the Hawaiian Government "such sums not exceeding in the whole the sum of two million dollars for the purposes in this Act set forth, for which he could issue bonds at not less than par," the principal and interest being payable in U. S. gold, or its equivalent.

As the holder of these Hawaiian bonds would take nothing but U. S. gold coin or its equivalent in payment there was no doubt that the true value, and no less, ought to have been paid to this Government by the lenders before such gold bonds were issued.

But the Minister did not follow either the Coinage Act of 1880 or the Loan Act of 1882. He bought no bullion to be coined into gold and silver coins, but agreed with Mr. Spreckels to take \$1,000,000 in silver Hawaiian coins in exchange for the U. S. Gold bonds of the Hawaiian Government.

Four hundred and twenty-five thousand dollars of this silver has been brought into this country by Mr. Spreckels in dollars, each valued at 81 1/2 cents as compared with U. S. gold, and \$500,000 in half dollars, quarter dollars, and ten cent pieces (not 12 1/2 cent pieces as the Act required.) Two of these half dollars are worth 79 cents as compared with U. S. gold.

There are two kinds of U. S. dollars, the trade dollar, containing 420 grains of silver and worth in New York 83 cents at the quotations of March last, and the standard dollar, containing 412 1/2 grains, and worth there say 81 1/2 cents to the dollar, the half dollars containing less silver and are worth 39 1/2 cents each in the United States.

One result of bringing all this silver here instead of U. S. gold, and instead of exchanging the gold and silver in the Treasury, for Hawaiian gold and silver coins, of the value of American coins of like denominations, has been that there is no U. S. gold, or British gold to be found in circulation, and even the American standard dollars have disappeared.

This is a loss to this country and a gain to those who have brought the cheaper silver which has driven away the dearer coin.

If the Minister had followed the Acts above named, there would have been no such loss.

AUDITOR-GENERAL.

The Act to regulate the receipt, custody and issue of public moneys, which was passed by the Legislature of 1882, was at the time supposed to have been framed for the purpose of providing some check on the improper disbursement of public moneys, but such does not appear to have been the result, as it seems simply to have provided a way for profligate Ministers to shift the responsibility of illegal acts to the shoulders of a weak and incompetent official.

Your Committee, on visiting the Auditor-General's office, found that no books of record were kept, except a small book in which he copied out the cash sheet which is furnished him at stated intervals by the Minister of Finance, and which is a copy of the cash book kept in the Finance Department; that no record of any of his transactions was to be found, and that he had nothing but his memory to rely on for any of his official acts; he further stated that it was his custom to approve whatever accounts were presented to him, as long as there was money in the Treasury.

Your Committee further find that the office which has been fitted up for him in the Government Building seems to be used principally for the prosecution of his private business affairs, which is in direct violation of Section 16 of the Act under which he holds his appointment. In proof of the foregoing statement we may say that there are vouchers on file in the Interior Department which bear his approval as Auditor-General, and which were subsequently collected by him as agent for a contractor who had large and questionable dealings with the Government; evidence has also been procured that the Auditor-General has, during his tenure of office, virtually acted as agent of sundry insurance companies, as persons of unimpeachable veracity have testified that he had many dealings with him, having paid and received sums of money in regular business transactions; he was also, on the 11th of Feb'y, 1884, the consignee of a shipment of produce per schooner Jenny Walker from Fanning's Island, a portion of which he afterwards shipped per "Kalakaua" to San Francisco, on the 13th of Feb'y, consigned to his agent at that port. Further instances of his violation of Section 16 of the Auditor's Act could be multiplied *ad infinitum*, but your Committee think that sufficient has been proved to convince the House that the prolongation of the present occupant in the office of Auditor-General would be detrimental to the best interests of the country; at the same time they wish it to be distinctly understood that they recognize the absolute necessity of a good act for the audit of public accounts, and the appointment of a man of integrity and independence of character to the position of Auditor-General.

DEPARTMENT OF FOREIGN AFFAIRS.

The accounts and vouchers of this department have been carefully examined and we find that confusion exists, numerous transfers have been made in the way of charging to one appropriation payments that by right belong to another, and it is only by the most laborious and critical analysis that the true cost of a service can be determined. We will now pass in review the various items that call for comment.

The appropriation entitled "Office Expenses of Foreign Agents" has been expended mostly for legitimate purposes; we were, however, struck by the very large sums paid to the *Pacific Commercial Advertiser*, say \$1305 29, which is a little more than one half of the entire appropriation; on looking into the matter we found that some bills had been paid twice, and that by comparison with the regular charges of other printing offices the rates paid to the *Advertiser* were much higher than they ought to be; in one most glaring case a bill for subscriptions amounting to \$384 32 had been paid twice: restitution for this has, however, been made since we discovered the transaction, by the payment of the amount into the Treasury as a Government Realization.

The Coronation Appropriation of \$10,000 has all been expended. On the 26th of August, 1882, Col. C. H. Judd received the sum of \$7,000; a Mr. Buckmann received \$650 for painting, a sum of \$800 is charged for entertaining Japanese guests, and the *P. C. Advertiser* took \$281 50 for printing and advertising, the remainder of the appropriation being disbursed for sundry petty expenses for the object intended.

With regard to the appropriation for "Expenses of Foreign Missions," the Report of the Minister of Finance informs us that the sum of \$25,000 was drawn for this purpose, but this statement does not agree either with the books of the Finance Department or those of the Foreign Office; the actual disbursement was \$25,095 53, and the books were made to balance by drawing the sum of \$95 53 from the appropriation for the "Encouragement of Immigration," in the Interior Department, and crediting the same to "Expenses of Foreign Missions," a most extraordinary and unwarranted proceeding. The

principal expenditures of this appropriation are as follows:

Two Saddles and Bridles.....	\$ 57 16
J. M. Kapa, Japanese Mission.....	3,312 50
H. A. P. Carter's Mission.....	8,983 97
C. P. Jankins, no vouchers.....	9,300 00
H. A. Pierce, Boston Exhibition.....	1,000 00
Smaller payments to, and for account of F. L. Clarke's Polynesian Mission.....	624 43

Under this appropriation we find the sum of \$50 was drawn, April 14, 1883, on account of the Fishery Exhibition, which was not expended, but is in the hands of J. S. Webb, Acting Secretary of the Department. We recommend that the amount be returned to the Treasury as a Government realization.

The appropriation for the "King's Guard," according to the Report of the Minister of Finance, has been sufficient for the purpose, but such is not the case, as a sum of \$1,159 49 was drawn from the appropriation for "Purchase of Ordnance" and used to pay off the men for the month of March. Amongst the items charged to this account is an amount of \$630 to the P. C. Advertiser for printing a book of rules for Volunteers, which was paid for on the 8th of March, 1883, and delivered in an unfinished condition on the 9th of May, 1884, the proper charge for doing this work has been estimated by two practical printers, one of whom quotes \$280 and the other \$225. There was also used for this account a considerable sum which was drawn from the appropriation for "Aid to Volunteers."

Under this appropriation is a charge of \$1,000, April 30, 1883, paid for Guard in attendance on inauguration of statue at Kohala. Of this amount \$57.32 was subsequently returned to the Treasury as a Government realization. This account was not audited or approved.

Also, under date of October 7, 1882, is a charge of \$2,799 02 for 19,993 yards of duck.

The appropriation for "Aid to Volunteers" has all been expended:

Col. Judd received.....	\$ 3,700 00
Uniforms, a large portion of which were for the King's Guard.....	5,252 49
Proportion of Freight on Battery.....	604 75
P. C. Advertiser.....	56 75
Smaller Incidentals.....	348 01

Of the appropriation for "Arms and Accoutrements" Col. Judd received \$12,500, the Consul at Vienna for a Battery \$7,000, and \$357 98 was the proportionate amount charged for freight on same.

The appropriation for "Purchase of Ordnance" was all expended for that purpose. An amount, however, was subsequently charged to the account, say \$1,159 49 and used to pay off the King's Guard. The freight on the Ordnance amounting to \$2,377 73 was divided as follows:

To Arms and Accoutrements.....	\$ 357 98
To Aid to Volunteers.....	604 75
To King's Guard.....	215 00
To Attorney-General's Department.....	1,399 00

\$2,377 73

We find \$970 charged to the appropriation for the Government Library, March 29, 1884, for gold coin exported to San Francisco to meet an account there.

From the accounts made up between the Foreign Office and Col. C. H. Judd, it appears that the Government owes Col. Judd the sum of \$2,926 92 on account of disbursements made by him abroad, which has not yet been settled.

The amount expended on account of the appropriation for receptions and incidentals is stated in the report of the Minister of Finance to be \$19,993 04, but the actual amount drawn from the treasury on this account was \$20,393 04; the excess of \$400 being covered by a Cabinet resolution which appears in the Indemnity account on page 33 of the Finance report.

Some of the items of expenditure are as follows:

Coronation.....	\$10,985 72
Printing and advertising.....	1,145 05
Newspaper subscriptions.....	306 45
Office expenses.....	2,275 99
Carriage Hire.....	76 45

As there was a special appropriation for the Coronation, the amount expended as above for that purpose is unauthorized, except that portion of it used to entertain the Japanese Embassy, amounting to \$3,954 31. An illustration of the confusion of accounts is seen in the fact that the above amount was only a portion of the cost of entertaining the Japanese Embassy, there having been used for the same purpose from the appropriation for the Coronation \$766 40 and from the proceeds of sales of furniture and buildings the sum of \$428 72, making the total expenditure on account of these visitors \$5,149 43.

The funds of the Coronation expenses were derived as follows:

From Coronation Appropriation.....	\$10,000 00
Receptions and Incidentals.....	10,985 72
Sales of Furniture and Buildings.....	8,397 95

And besides these there are liabilities yet outstanding.....

standing.....	\$,399 66
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Total cost of Coronation.....

\$33,223 33

The items of expenditure may be classified as follows:

Paid Col. Judd, no vouchers rendered.....	\$ 7,000 00
Expended in excess by Col. Judd.....	1,973 42
Buildings.....	8,147 84
Removing buildings.....	181 40
Printing and advertising.....	767 00
Prizes, etc., for regatta and horse race.....	988 00
Use of furniture and tent, cloth for trimming, etc.....	1,381 13
Tables and Kahili stands.....	575 00
Freight and cartage.....	356 50
Still done Williams, Diamond & Co.....	309 97
Dress-making, Uniforms, etc.....	4,256 56
Scholar, music and illumination.....	1,869 00
Entertainment of Japanese.....	5,149 43
Miscellaneous expenditures.....	279 33

Total.....

\$33,223 08

Among the vouchers submitted for our inspection under this appropriation was a bill of Mr. F. H. Hayselden for seven turkeys at \$3.50 each, also a bill for two pairs corsets, and another for a bustle; the items struck us as rather extraordinary, but we note that they met with the unequalled approval of the Auditor-General.

Sales of furniture and buildings amounting to \$3,837 95, have been mentioned. Of this amount \$869 99 is a credit on a bill of G. W. Macfarlane & Co. for a certain portion of the corrugated iron roofing used on the Coronation amphitheatre, amounting to 14,978 lbs., which was returned. A sale of another portion of said roofing to J. G. Hayselden, number of pounds not mentioned, brought \$625. An auction sale by Lyons & Levey of lumber and benches realized \$789 79, and of furniture and household utensils used by the Japanese Embassy netted \$1,562 07.

The proceeds of these sales should have been covered into the treasury as Government realizations; any other disposition of such funds is strictly prohibited by law.

From an examination of the account sales the Committee find a considerable number of articles of furniture, etc., which are entirely unaccounted for, and which cost in the aggregate \$1,266 00. Some of the items are as follows:

1 Carriage and harness.....	\$ 875 00
4 Chairs.....	32 00
2 Spring mattresses.....	29 00
25 Yards table linen.....	25 00
3 Pair Blankets.....	29 00
1 Six-light chandelier.....	33 00
1 Bath-tub.....	14 00
Ice pitcher and ice tub.....	21 00
2 Dressing cases.....	40 00
Numerous smaller articles.....	168 00

\$1,266 00

It may be presumed that these articles are still in the safe keeping of the proper Government officials.

INTERIOR DEPARTMENT.

Your Committee spent much time in investigating this Department, and were considerably delayed by the unsatisfactory condition of the books. By comparing the Reports of the Ministers of Finance and Interior it will be noticed that there are no less than twenty-one different accounts on which they cannot agree; so far as we have been able to ascertain, the errors appear to be nearly all in the Interior Department, and in our opinion are caused by the employment of young and inexperienced boys to do work that ought to be in the hands of efficient accountants. We would recommend that a lump sum be placed in the appropriation bill for "Pay of Clerks of Interior Department," so that the Minister might use his own discretion with regard to salaries, as to increasing or diminishing the same, as the qualification of the incumbent may determine.

The salary of the Minister has been overdrawn to the extent of \$900. No mention of this appears in the Finance Report, but an investigation demonstrated the fact. We believe that the Hon. J. E. Bush, who was Minister at the time, denies the receipt of the money, but there is ample evidence to prove that the sum was paid to the chief clerk of the Interior Department.

The salary of the Jailor of Oahu Prison appears to be drawn regularly by the Marshal, although there has been no occupant of that office since the 27th January, 1884.

There is a difference of \$600 between the Reports of the Finance and Interior Departments in the amount paid for "Compiling Laws;" this is caused by drafts of Judge McCully for that amount being drawn direct upon the Treasury, instead of going through the usual routine of the Interior Department. We find that the English version of the laws is now in the hands of the binder, but not a single line of the native has yet been placed in the hands of the printer, although a sum of \$200 has been drawn by the Hon. J. M. Kapaena on this account, he at the time being, as we are informed, employed for the purpose of preparing the native version. A sum of \$500 was also paid to the P. C. Advertiser on the 1st of March, 1882, as an advance on printing same, but no work appears to have been done, and a contract for printing both versions having been made with the Gazette office, we recommend that His Ex. W. M. Gibson the then proprietor of the Advertiser, be made to refund the money.

The appropriation for Incidentals of this department has been overdrawn to the extent of \$1,116 59. We find that express hire forms a considerable portion of the overdraft, as \$470 60 has been spent as follows:

C. T. Gulick.....	\$138 25
J. A. Hasinger.....	89 00
J. E. Bush.....	72 00
Clerks and Messengers of Department.....	180 35

Rent of private telephones also enters somewhat largely into this account, as we find that Mr. J. E. Bush had his telephone paid for to the extent of \$46 20, and Minister Gulick absorbed the sum of \$139 90 for the same purpose in the months of February and March alone. The remainder of the disbursements call for no special comment.

ROADS AND BRIDGES.

The Committee found in the Department of Roads and Bridges and the Road Tax, that although the chief clerk has adopted a systematic and comprehensive plan of classifying the various expenditures, yet his assistants were unable to explain how they had reached certain results, and it was with great labor that some of the facts sought by the Committee were obtained. It may be said that if there is any defect in the general system of accounts in this department, it is that while a strict account is kept with each appropriation and the drafts made upon it, it does not include a close supervision of the accounts of the various Road Supervisors. These men are, or should be, chosen for their executive ability or special knowledge of local necessities, and are not expected to be proficient in the details of bookkeeping. The Department should therefore have such a system of checking their returns that any error would be promptly discovered and corrected, not only to prevent incidental loss to the department, but to preclude the temptation to dishonesty which might arise if a road agent found that errors in footing or balances carried forward were overlooked.

In the case of the returns from the Road Supervisor in Chief of Hawaii, apparently the cash balance remaining in his hands at the close of each quarter was not carried forward into the report of the next quarter, and the clerk who had checked over the report could not explain the matter. The Road Supervisor, Mr. Arnold, was sent for, and the explanation was a simple one; the cash balance in each case was included in a lump sum with the drafts for the next quarter. A comparison of the district reports with the general report would have disclosed this, and the clerk should have been able to explain it at once.

Another fact was shown which illustrates the importance of some lucid method of following up the Road Supervisor's account. Mr. Arnold has made the attempt to keep his numerous accounts in regular shape, but has not had the services of an experienced book-keeper all of the time, and in some way errors have crept in so the balance on hand shown in his ledger account with the Minister of the Interior was nearly \$300 00 less than the amount reported by him in his last quarterly report. He said the report was correct and that he would have the errors in his ledger rectified.

In this district there was a sale of four mules, carts, and harness which were no longer needed, realizing \$1,418. This should have been returned to the Treasury as a Government realization, but was used to pay current expenses, the Supervisor in Chief acting under instructions from the Minister of the Interior. The chief clerk of the Interior recognizing the improper nature of the disbursement put the items in a "supplementary account," which was not included in the regular account, excepting a balance of \$245 67 which escaped the notice of his assistant and was carried forward into the regular account. It was noted that the expenditure for feed in the district of Hilo seems excessive, the amount charged

for that purpose being \$2,162 17. From Jan. 2 to Mar. 12, 1884, the oats purchased by Mr. Arnold, from the estate of W. H. Reed, on account of the Government, amounted to 7,239 pounds. According to the accounts of purchases of live stock noted by your Committee, Mr. Arnold had in keeping during that time only four mules and one horse belonging to the Government.

The work on roads and bridges is one of great importance in the affairs of the Kingdom, both on account of the large sum of money expended yearly for it and because it affects the convenience of the whole public in every district throughout the group.

During the last period the expenditures in this department amounted, according to the report of the Minister of Finance, to \$305,034 55, besides the amounts expended for wharves and landings. It seems out of the question that the Minister, with his very numerous other duties, is able to look after this large sum so closely that it shall be spent efficiently and economically, especially if it is to be expended by road supervisors in each district who are responsible only to him. Either there should be an efficient and faithful Road Supervisor in Chief for each Island, who shall have the power to discharge inefficient or incompetent district supervisors on his island, or the Minister of the Interior should have a special assistant for this work, who should be held responsible for all the road work in the Kingdom; to whom all district supervisors should report, and who should also be a competent engineer to plan and superintend the construction of any bridges, wharves, or special pieces of road work that may be required.

In more than one instance the total expenditure for a district during a whole quarter was the salary of the district supervisor. It seems rather extravagant to pay for a supervisor while for a number of months there was no work whatever done in the district. The Road Supervisor in Chief had no power to discharge or suspend the district supervisor and could not do otherwise than approve his drafts for amount of salary.

The plan of having a Road Supervisor in Chief for each Island is one that has been tried only within the past two years, on three of the Islands—Hawaii, Maui and Oahu. No Road Supervisor in Chief has been appointed for Kauai.

The traveling expenses charged by these officers are as follows:

Road Supervisor in Chief, Hawaii.....	\$ 921 50
" " " Maui.....	17 00
" " " Oahu.....	90 00

\$1,028 50

CONTRACT WORK.

In examining the expenditure under the special appropriation for bridges and landings and Government buildings, your Committee find that the manner in which contracts were made and approved for many of these things must be characterized as disgraceful.

The contracts to build landings at Honokaa, Honomalo, Honokaa, and Kohala were given to Messrs. Lawrence & Freeth on specifications drawn up by themselves. The contracts were signed by J. E. Bush, Minister of the Interior, without the approval of the Superintendent of Public Works, and without any effort to reduce the cost by allowing competitive bids. Mr. R. Stirling, Superintendent of Public Works, stated to your Committee that he had made estimates of the cost of these landings before the appropriations were made, but in each case the contract was made at a higher figure than his estimate, and on completion the work was not as good as provided for in his estimates.

A contract was made with E. B. Thomas to build a kerosene oil store house for \$4,800. It adjoins the old oil store house so that only one side and two ends were required for the new building, and a roof of corrugated iron and iron shutters for the doors. In addition to this Mr. Thomas was paid \$216 for stones left by him on the ground, being the debris left by his stone cutters, and stones hauled by him in excess of that required to complete his contract. Also the sum of \$1,069 25 was paid to Mr. Lazarus for hauling 611 loads of stone; all of this extra stone being used for the floor and approach to the building, and to fill a low place outside. Besides this, in order to complete the cement floor, it was necessary to spend \$914 75 for labor and material. It is difficult to see where so many loads of stone could have been put. The price paid for hauling this stone was \$1 75 per load. Responsible parties have told your Committee they would be willing to do the same hauling for \$1 per load. The estimate made by Mr. Stirling for the cost of this building, including the cement floor complete, was \$4,250. This estimate was handed in to the Minister of Interior before the contract was made, but was evidently ignored.

A contract was also made by Mr. Bush with E. B. Thomas to rebuild the wall in the rear of the Palace for \$2,578, and the work was accepted and approved by Mr. Bush, and the money paid, while the wall stands to this day in an unfinished condition, and the terms of the contract (which is now in the Interior office) are unfulfilled. The cost of this wall was estimated by Mr. Stirling at \$1,500 complete.

A large number of bridge contracts were awarded by Mr. Bush to Jas. G. Hayselden.

Waikane Bridge.....	\$ 2,200 00
Kaneohe Bridge.....	3,200 00
Punaluu Bridge.....	4,200 00
Bulkhead at Kaneohe.....	250 00
Waialua Bridge.....	4,750 00
Waialua Bridge.....	2,250 00
Waialua Bridge, Maui.....	1,125 00
Nawiliwili " " Kauai.....	1,000 00
Hanalei " " ".....	12,600 00
Anahola " " ".....	4,040 00
Opunohu " " ".....	2,050 00
Hanalei " " ".....	575 00
Waialua " " ".....	17,500 00
Waimea " " ".....	14,500 00

Total.....

\$70,240 00

Preparatory to making the contract Mr. Jas. G. Hayselden was paid \$396 for surveying certain streams on Kauai, viz., Wainiha, Lumahai, Hanalei, Anahola, Waialua, Nawiliwili and Waimea, and when the Waialua bridge was put up, it was found to be 31 feet too short, although it was the full length required by the contract which was founded on the survey by Mr. Hayselden, and an extra sum of \$1,500 was paid the Pacific Bridge Co. to make the extension, and \$100 to F. M. Butler for extra abutment.

There were also additional amounts paid to Mr. Hayselden for extra work on several of the above bridges. In the case of the bridge at Waialua, Maui, for which \$1,125 was paid, a carpenter living in that locality told a member of your committee several months ago that he went to the road supervisor in Makawao and offered to contract to build the bridge for \$250, but was rejected.

In the case of the Waimea bridge, your Committee have evidence that months previous to the commencement of the work of construction, an experienced bridge

builder, Mr. H. Tennent, went to the Minister of the Interior and proposed to build the Waimea bridge for the sum of \$9,000, offering good and sufficient bonds that the work should be completed in a manner satisfactory to the Minister or his deputy. This offer was refused and the contract as above stated awarded to Jas. G. Hayselden for the sum of \$14,500.

If the contract prices paid for the other bridges, mentioned above, bear the same relation to the prices for which they could have been contracted, as in this case, the country has been defrauded of over \$36,000 by an incompetent or dishonest official. Your Committee are sorry to have to say that in view of the manner in which the contracts were awarded and the facts connected therewith, they do not see how they can avoid the conclusion that these contracts would not have been awarded at such prices unless some profit accrued therefrom to the Minister who signed them.

There are many other instances of contract work which seem to have been paid at the same extravagant rate. A contract was awarded to Jas. G. Hayselden to make an addition to wash houses for the sum of \$6,850. The first wash house building contained 16 rooms. It was built in a previous period at a cost of \$5,218 10 which included the cost of a large redwood tub in each room and the cost of the piping. The addition built by Mr. Hayselden was three-fourths the size of the old building, containing only 12 rooms, and in addition to the contract price, the piping was put in at a cost of \$264 38.

Out of the appropriation of Repairs to Government Buildings, \$10,892 75 was spent for buildings on Palace Walk in the rear of the Palace, for the use of persons connected with the Palace, and \$334 47 on account of completing new Palace. Such a large proportion having been taken, many other public buildings have gone without much needed repairs.

The Custom House had needed extensive repairs, and the appropriation was made partly for this purpose; but save for a paltry sum expended, nothing has been done upon it.

Of the sum of \$84,424 35 which was expended on account of "Repairs to Waterworks," \$60,304 90 was paid for a large lot of water pipes and hydrants the most of which have so far proved of no value whatever for the increase of the water supply of Honolulu. The pipes still lay stretched along the Nuuanu road and piled around the Custom House and wharves. Thus a large sum of money which is sadly needed for the purpose for which it was appropriated has been locked up by an ill-advised expenditure, made without due consultation with a competent engineer.

Under this appropriation is one item of \$5,500 for "Purchase of Artesian Well," from His Majesty. This was a purchase of the Pulealani well at a price considerably above the cost, and at the same time a right to a considerable portion of the water was reserved by His Majesty.

From the appropriation for "Police Court, Public Works, Water Works, Tax Assessors, &c., Buildings for," the sum of \$22,000 was for the purchase of land on Merchant Street, Honolulu, for the site of the Police Court; this purchase was wholly unauthorized. Moreover, a further sum of \$2,250 was paid to Lovejoy & Co. for cancellation of a lease on the same premises. And from the appropriation for "Buildings and Repairs of Court Houses and Locks up," we find that the sum of \$500 was paid in March last as an attorney's fee to R. F. Bickerton for negotiating the purchase of the land. This seems to be utterly inexcusable; for at the time there was an Attorney-General whose duty it was to attend to all legal work of this nature, and besides he was at the time employing a lawyer on a large salary to assist him, and he had a clerk on full pay.

THE POST OFFICE.

The very full and valuable report of the Postmaster-General renders any extended notice of this important branch of the Government service unnecessary; it may suffice to say that the books were examined, and the accounts found in order.

The Report of the Minister of Finance however, states that the income for the late biennial period was only \$36,682 86, whilst in reality it was \$60,748 83, the difference of \$24,065 97 being the receipts for the last nine months of the year which were not paid into the Treasury in time to appear in the financial statement, although the amounts were forwarded from the Post-office on the 6th of April; and it seems rather strange that all the drafts against Postoffice appropriations which were taken up at the same time should have been drawn from the Treasury, whilst the credit of \$24,065 97 was held over and will appear as "Postoffice Receipts" for the next period.

The Finance Report is also misleading with reference to the Incidentals account, which in Table B, page 23, is stated to be overdrawn \$2,902 89, whilst in reality it has been overdrawn \$4,863 80, the additional amount of \$2,060 90 appearing in what is called an Indemnity account, on page 33. A sum of \$960 80 has been paid out of the appropriation for Incidentals of this Bureau, which by rights ought to have been charged to "Repairs of Government Buildings," as the disbursement was for repairs and alterations to the Postoffice.

The working of the Postal Money Order system was looked into and we find that whilst the domestic branch of this service yields a fair profit, the foreign branch, in consequence of the high price of exchange, caused by the disorganization of the money market, is carried on at a great disadvantage to the Government, the actual loss from the 7th of Jan'y, 1884 to the 16th of May, 1884, being no less a sum than \$1,602 06.

The Postmaster-General has asked for additional clerical assistance, which we recommend be granted.

BOARD OF HEALTH.

It will be noticed that the amounts stated to have been disbursed in the Report of the Minister of the Interior, on account of the appropriations for "Government Physicians" and "Building and maintaining Hospitals," do not agree with the Report of the Minister of Finance. In the first named appropriation the difference is \$100, which was caused by a draft of the Minister of the Interior for pay of a Government physician, having been charged in error to the appropriation for "Building and Maintaining Hospitals;" the error was caused by carelessness in the Interior Department. The difference of \$238 55 in the appropriation for Building and Maintaining Hospitals is also attributed to the same cause. A draft was drawn on the Finance Department the body of which was filled up for \$664 95, whilst the stub of the draft and the corresponding voucher only called for \$426 40. In justice to the clerk however, we have to state that a voucher for the difference was subsequently produced. These instances serve to show that care and precision are not always exercised in the Department of the Interior.

The ledger submitted for our inspection by the Secretary had evidently been prepared for the occasion, as it was in the handwriting of a person who has been but a

exclaimed in Morse language
London! Truly this was a great achieve-
ment. Meticulous communication without a
break from 18 Old Broad street, London, to
the telegraph office in Calcutta. 7,000 miles

Perfumery!

Perfumery!

ALVIN H. RASEMANN

Wholesale and Retail Perfumery

We want the Public to under-
stand that the

Leaves Honolulu Every Tuesday, at 4 p.m.,
for Kukuhaele, Honokaa and Paahoa. Re-

short time in the country; the entries did not follow one another in proper sequence as regards dates, and it showed other signs of hasty preparation; and on calling for the original, a book was produced by the late Secretary, F. H. Hayselden, which showed numerous erasures and interlineations, and only occasional footings, and those in pencil.

The Secretary of the Board, Mr. G. W. Parker, was appointed on the 2nd of September, 1883. As this gentleman was not at the time a Hawaiian subject and has only recently obtained that distinction, his appointment to the office was in direct violation of the law. We are also compelled to say that as far as we are able to judge of his clerical abilities, he is entirely incompetent for the discharge of his official duties.

Amongst the vouchers of the several appropriations under the control of the President of the Board of Health, we find the following:

"Pacific Commercial Advertiser" and "Elele" for Printing and Advertising, etc. \$ 972 25
Mrs. Hayselden, for 3 months rent of house. 225 00
Jas. Dodd, carriage and omnibus hire for the Sisters of Charity 245 75

After going carefully over the remaining vouchers of this Bureau we feel constrained to state that in our opinion a more intelligent disbursement of the liberal appropriations placed at the disposal of the Board would have resulted in greater good to the public.

BOARD OF IMMIGRATION.

Honolulu, May 31st, 1884.

Hon. GODFREY BROWN,
Chairman Finance Committee.

Hawaiian Legislative Assembly.

Sir—Having been ordered by you to examine into the accounts of the Board of Immigration for the past fiscal period, say April 1st, 1882 to April 1st, 1884, I have to report having done so, and place the following before you as the result of my examination:

The appropriation account had placed to its credit the sum of \$500,000, of which has been expended \$473,050 02, leaving unexpended a balance of \$26,949 98.

This sum of \$500,000 is at the disposition of the President of the Board of Immigration, who is also Minister of the Interior.

An account book, styled the "Detail Book," containing this appropriation account was placed before me with a package of vouchers. The accounts and vouchers were duly examined and I now note some matters connected therewith.

The expenses of the Commissioner sent to London to arrange for a continuation of Portuguese Immigration seem to have been covered by a draft for \$500, Jan. 24, 1883, and another draft for \$500, March 31, 1883, and an account for \$559 02 for cablegrams, all of which accounts are duly audited, say \$4,559 02; but I was later on in my investigation shown a voucher for \$2,000 more paid to this officer from a fund in the hands of the Secretary of the Board of Immigration, to which I shall again refer in full: this voucher had not been audited, making a total amount of \$6,559 02 paid to this officer without detailed account of expenditure.

The next matter attracting my attention was voucher No. 3037 for \$2,500, drawn by "Walter M. Gibson," approved by "Chas. T. Gulick, Minister of Interior," audited Nov. 19, 1883, by "J. S. Walker, Auditor-General," paid Nov. 20, 1883, for expenses of Immigration Commissioners, by resolution of Cabinet Council of October 31st, 1883, for which there was no detail of expenditure.

Also voucher No. 3422 for \$6,200, drawn by "Walter M. Gibson," approved by "Chas. T. Gulick, Minister of Interior," audited by "J. S. Walker, Auditor-General," Jan. 18, 1884, for expenses Immigration Commissioners, by resolution of Cabinet Council, October 31, 1883, for which there was no detail of expenditure. Also voucher No. 3905 for \$4,882 55 drawn by "Walter M. Gibson," approved by "Chas. T. Gulick, Minister of Interior," audited by "J. S. Walker, Auditor-General," March 28, 1884, and paid March 29, 1884, for expenses "Foreign Emigration Agents," with a note that "vouchers to be supplied," making a total sum of \$13,582 55 paid to "Walter M. Gibson," for which no detailed vouchers could be supplied by the clerks of the Interior Department, although drawn against an appropriation for that department.

The Secretary of the Foreign Office afterwards informed me that the bills for which those vouchers were drawn were in his department and would be put into my hands. Three rolls of vouchers were put in my hands to represent the drafts for \$13,582 55, as follows:

For voucher No. 3,037 representing \$2,500 00
Salary Special Com. to Washington, D. C. 1,290 62
Expense Boston Exposition 451 25
Salary of C. P. Iauka 500 00
Salary of F. L. Clarke 200 00
Paid Finance Department to bal. overdraft on Appropriation for "Foreign Missions" 95 58

\$ 2,537 45

For Voucher No. 3,422 representing \$6,200 00
Salary Special Commissioner to Washington, D. C. 2,562 00
Expense Boston Exposition 454 28
Salary of C. P. Iauka 1,000 00
Salary of F. L. Clarke and Passages 888 76
Salary of A. N. Tripp and Sundries purchased for Museum 225 00
Revolver for Capt. Tripp 25 00

\$ 5,155 14

Amount received, \$6,104 58 (should be \$6,200 00)
Spent as above, 5,155 14

Balance of \$ 949 44 deposited.

For Voucher No. 3,905 representing \$4,882 55
C. P. Iauka's draft from Naples \$ 840 00
C. P. Iauka's draft from London 1,063 34
C. P. Iauka's draft from Paris 1,257 43
Refunded to Mr. Gibson over payment on voucher 3,037 37 45

\$ 3,198 22

Amount received, \$4,882 55
Spent as above, 3,198 22

\$1,684 33 deposited.

This detailed account from the Foreign Office, corrected, shows:

Avails of W. M. Gibson's draft No. 3,037 \$ 2,500 00
" " " " " 3,422 6,200 00
" " " " " 3,905 4,882 55
Overpaid on account draft No. 3,037 37 45

\$13,620 00

Paid out account draft No. 3,037 \$2,537 45
Paid out account draft No. 3,422 5,155 14
Deposited per account draft No. 3,422 949 44
Paid out account draft No. 3,905 3,198 22
Deposited per account draft No. 2,905 1,684 33 \$13,524 58

Balance amount not accounted for \$ 95 42

The attention of the Secretary of the Foreign Office was called to this amount, \$95 42, not accounted for. The Secretary explained that the amounts noted as deposited were in an envelope in the hands of the Registrar of Public Accounts, as a special deposit.

The Registrar of Public Accounts being waited upon said that he had an envelope containing vouchers and money, which, upon examination, showed as follows:

Voucher May 12—no details—\$ 331 67
Voucher May 12—no details—\$ 23 37
Voucher May 22—no details—\$ 1,900 00
These vouchers are not audited

Cash 2,748 33

Total amount in envelope \$ 4,163 37

The next voucher calling for attention was numbered 3,392 for \$157,057 76, approved by "Chas. T. Gulick, Minister of Interior," and paid to Messrs. W. G. Irwin & Co., January 11th, 1884, but not audited by the Auditor-General until March 31st, 1884.

The several accounts represented by this voucher had been in the department, but one could not be found and a copy was supplied making the vouchers complete.

This finishes the consideration of the appropriation account for Encouragement of Immigration. The account is however, held open, awaiting the promised vouchers to complete the entry of voucher No. 3,905 in the hands of the Minister of Foreign Affairs. A letter of credit in favor of the Commission to Japan for \$5,000, of which but \$3,000 seems to have been drawn, Nov. 14th, 1882, is still unsettled as no detail of the expenditures has been placed on file. This credit does not, however, represent all the funds made available for this Commission, as will be shown later on in this report.

As the sums collected from planters and others for passage and advances to Portuguese laborers did not appear in the books of account of the Interior Department, application was made at the office of the Registrar of Public Accounts to ascertain whether the sums thus collected had been placed to the credit of account of "Government Realizations." The Registrar replying that he knew nothing of any such sums, the Department of the Interior was again applied to and the Secretary of the Board of Immigration informed me that he had not only made the collections, but had also disbursed them for account of the Board, and presented for examination an account current with each of the vessels bringing Portuguese immigrants.

The first matter examined in this connection was the table of arrivals of said immigrants, which gave a result so markedly at variance with other means of information that a close examination was made, with the result that an error was found in the account of the S. S. "Hankow's" passenger lists by which 133 men, 111 women, 84 minors, 154 children and 31 infants, a total of 513 souls, were left out of the accounts; the grand total being as follows: 1,690 men, 1,371 women, 561 minors, 2,159 children and 385 infants; grand total, 6,166 souls.

Application was then made for the books of account containing the transactions of the Board of Immigration, and the startling reply was made that no books of account were kept; that the only evidence of such transactions was contained in the loose sheets of journal paper, in the form of accounts current, and accompanying vouchers, which were audited by the Auditor-General.

These transactions cover the collection of two hundred and nine thousand two hundred and eighty-six dollars and twelve cents (\$209,286 12) and the disbursement of one hundred and seventy-two thousand and twenty-two dollars and ninety-six cents (\$172,022 96) without the warrants of the Appropriation Act and in direct opposition to the terms of "an Act to regulate the receipt, custody, and issue of the public moneys, and to provide for the audit of public accounts" being chapter 23 of the laws of 1882.

The Secretary of the Board says that he acted in all matters of business connected with the collecting and disbursing of these sums of money under the verbal instruction received from the Minister of the Interior, who was ex-officio President of the Board of Immigration; that the only meetings of this Board were held (1) Aug. 24, 1882, (2) Sept. 22, 1882, (3) Oct. 21, 1882, (4) May 7, 1883, (5) Dec. 14, 1883, since which time no meetings have been held; that the records of these meetings do not show that these money transactions were considered by the Board and therefore could not have had the authorization of the Board.

The accounts current with the several vessels were examined and compared with vouchers and the following table compiled therefrom:

Vessel and Date of Arrival	No. of Men.	No. of Women.	No. of Minors.	Total Advances to Immigrants.	Total Receipts, Passages and Advances.	Total Expenses paid by Secretary Board of Immigration.	Debit Balances.	Credit Balances.
"Earl Dalhousie" March 27, 1882	92	86	11	\$1,011 84	10,217 07			
"Monarch" June 7, 1882	203	200	33	1,385 27	10,090 04			
"Hankow" September 9, 1882	318	17		3,007 00	7,109 08			
"Albatross" May 4, 1883	414	8		2,656 88	29,750 88			
"Hankow" July 7, 1883	414	8		4,413 77	46,979 01			
"Bell Rock" Nov. 4, 1883	100	15		6,411 00	46,979 01			
Total	1,712	328	42	\$17,771 12	\$209,286 12	\$172,022 96	\$3,248 16	\$33,537 26

The expenses of landing the passengers and luggage and caring for the few people, differing so greatly in the several vessels, it may be well to tabulate the figures in order that you may be helped to a proper understanding of the point sought to be made:

Vessel and President Board of Immigration.	Cost of landing per capita.	Cost of preparing contracts.	Per diem, Cost in depot per capita.	Per diem, Cost on press hire.	Per diem, Cost luncheon in depot.	Time of completion of this depot.
"Earl Dalhousie" W. N. Armstrong	22 1/2 cts.	37 1/2 cts.	15 1/2 cts.			12 days.
"Monarch" S. K. Kaai	18 1/2 "	8 "	21 "			13 "
"Hankow" J. E. Bush	25 "	15 "	33 "	\$11.35	80 cts.	70 "
"Abergele" J. E. Bush	25 "	25 "	38 "	\$12.00	\$4.35	13 "
"Hankow" J. E. Bush	35 "	25 "	40 1/2 "	\$17.94	\$7.67	9 "
"Bell Rock" C. T. Gulick	0 "	25 "	18 1/2 "	\$ 8.73	\$4.86	12 "

The cost of landing the passengers and their luggage from S. S. "Abergele" and "Hankow" was 25 and 35 cents respectively. Tenders were made to land the people and their luggage from these vessels for the sum of ten cents per passenger, but for some reason the tenders were ignored.

The cost of preparing the contracts depended entirely upon the persons to whom the job was allotted. Parties outside of the Government House were paid in one instance 5 cents a copy and in another 15 cents, while parties connected with the department were paid 25 and 37 1/2 cents per copy.

The charges for express hire were for carriage of the Secretary of the Board of Immigration so far as the vouchers show, while the lunches were for the same official and his assistants.

Drayage charges for the S. S. "Abergele" and "Hankow" were double rates for day and night work.

The cost of immigrants to the Board by the "Bell Rock" as made up by the Secretary of the Board of Immigration was \$46 per capita. The figures for the other vessels had not been made up.

The Secretary of the Board of Immigration was called upon for the cash balance in his hands, as per Table A, and presented in lieu thereof, several rolls of vouchers representing still further expenditure of moneys which by Section 2 of the Auditor's Act should have been covered into the Treasury.

It will be observed that the transfers hereinbefore set forth have been not only from and to accounts in one department, an act permissible under former appropriation Acts, but purposely omitted in the Act of 1882; but there have also been transfers from accounts in one department to accounts in another department and for widely different purposes. The most notable instances of these most irregular and unwarrantable transfers will be found in the three sums taken from the funds in the hands of the Board of Immigration by the Minister of Foreign Affairs, to which your attention is particularly called.

The vouchers now presented to me for examination had not been audited, although the Auditor-General's attention had been called to them at the close of the fiscal period. I was informed that the Auditor-General was aware of the collections of money by the Secretary of the Board of Immigration and of its disbursement and it is presumable that he was acquainted with the provisions of the Act creating his office; but for some reason, which he may be able to explain, the Secretary of the Board of Immigration was never ordered to cover the money into the Treasury. The Secretary of the Board also states that he was never called upon to make a quarterly or any other exhibit to the Auditor-General, or for that matter to any other officer. He also says that the accounts current which were placed in my hands were made up within the past quarter from the memoranda which had been accumulating during the fiscal period; that the disbursements now under consideration were authorized by the President of the Board of Immigration, holding office as follows:

His Excellency S. K. Kaai, from May 20th to August 8th, 1882.

His Excellency J. E. Bush, from August 9th, 1882, to July 26th, 1883.

His Excellency W. M. Gibson, from July 27th to August 5th, 1883.

His Excellency C. T. Gulick, from August 6th, 1883—now in office.

These vouchers have been examined and classified for the purpose of showing the objects for which the money was expended. The only merit these expenditures have is that they are mostly for purposes connected with the Bureau of Immigration.

TABLE C.	
Incidentals Board of Immigration	\$ 858 23
Expenses Commission to Japan	921 00
Expenses German Immigration	3,527 50
Protection of South Sea Islanders	1,146 63
Expenses Portuguese Immigration	11,107 51
Salary of Inspector-General of Immigration	3,125 00
Traveling Expenses Inspector-General of Immigration	887 33
Expenses Norwegian Immigrants	467 33
Repairs, etc., Immigration Depot	1,899 58
Furniture, Tools, etc., at the Depot	95 86
Salary Secretary Board of Immigration	1,075 00
Subsistence of Immigrants	775 50
Return of South Sea Islanders	5,460 10
Commissioner of Portuguese Immigration	2,000 00
Sundry Expenditures	109 00
	\$33,537 26

The item of Expenses Commissioner to Japan, \$921, is made up of money advanced to His Excellency J. M. Kapena, \$400, upon his bare receipt, and to the Hon. J. L. Kaulukou, \$500, upon a like receipt, both payments being made upon the 23d September, 1882; the balance is for express hire of the Commissioners and His Excellency the President of the Board of Immigration of that period.

The accounts presented by and paid to the Protector of the South Sea Islanders are in marked contrast to those presented by other parties drawing upon the funds of the Board of Immigration, being detailed with great care and evident conscientiousness.

The item of expenses of Portuguese Immigration, \$11,107 51, is a peculiar one, showing a willful disregard of the terms of the Auditor's Act and of the Ap-

propriation Act. In the first instance this money should have been covered into the Treasury and not made available for disbursement. In the next place the Appropriation Act contained an unexpended balance sufficient to meet the draft. This item was for drafts drawn upon the Board by Mr. Hofnung for \$4,000—to \$20,000, to which were added charges for commissions and expenses of collections, amounting to \$724 20, making a total of \$30,724 20. As will be seen by reference to the first page of my report, the appropriation for Encouragement of Immigration had at the close of the fiscal period a balance of \$26,949 48 to which this item of \$30,724 20 was rightly chargeable; but for some unexplained reason or purpose the item was settled by an illegal payment of \$11,107 51 out of the funds in the hands of the Secretary of the Board of Immigration and the balance \$9,616 69 was properly charged up to the Appropriation account.

The item for traveling expenses of the Inspector-General of Immigrants, \$887, is meagerly explained by vouchers; one being for expenses of Inspector-General and one servant, \$500, and another for expenses of the Inspector and two servants, \$312 50.

This item for Commissioner of Portuguese Immigration, \$2,000, was paid to the Commissioner as shown by his voucher; but for what purpose and why not included in the charge before alluded to and charged to the regular appropriation account is not explained.

The balance which should have been in the hands of the Secretary at this time is the difference between

Balance given in Table A \$ 37,263 14
And payments as per Table C 33,537 26

Or a balance of \$ 3,725 88

When the Secretary of the Board of Immigration was again asked for the balance of cash in his hands he passed over a receipt from Messrs. Irwin & Co. for \$9,388 08 for cash received by them for account of advances on account of Portuguese Immigration made by J. D. Spreckels & Bros. in San Francisco, which Messrs. Irwin & Co. duly account for in their account current.

The Secretary explained that it was the balance of cash remaining in his hands which he was instructed to pay over to Messrs. Irwin & Co., and which lessened by so much the draft properly made upon the regular appropriation account for "Encouragement of Immigration" in settlement with Messrs. Irwin & Co. Your attention is asked to the balance cash in the Secretary's hands, \$9,388 08 and the balance which his account shows, \$3,425 90, or an excess of cash \$5,962 18, for which excess the Secretary frankly said he could give no explanation, and which he was not aware existed until after the payment to Messrs. Irwin & Co., when he made up his accounts. He also said that he had checked back his accounts but could not find the error.

From the statement made to the Assembly it would appear that the total cost for "Encouragement of Immigration" was \$473,050 02; but to this sum should be added the sum of collections accounted for by the Secretary of the Board of Immigration and the sum of cash in excess, say:

Regular Appropriation Account \$473,050 02
Collections, Secretary of Board, see Table A 209,286 12
Cash in excess 3,962 18

Total Expenditure \$686,298 32

As the limit which could be lawfully expended under the Appropriation Act was but \$500,000, it follows that there has been an illegal expenditure of \$186,298 32, for which indemnity should be sought by the Ministry.

The facts herein shown, that the sum of \$215,248 30 has been collected and disbursed by the Board of Immigration, and this without books of accounts, and that he has vouchers for \$5,962 18 over and above any record of collections, would seem to justify the placing of the mass of loose papers, representing the transactions of the Board for the fiscal period just closed, in the hands of a special commission for examination and verification. Any person conversant with accounts will at once recognize the improbability that the excess of \$5,962 18 covers the only error in handling such large sums of money over a period of two years.

Respectfully submitted,
J. O. CARTER,
Accountant.

PRINTING, ADVERTISING, ETC.

The numerous and large payments to the owners of the P. C. Advertiser and Elele for subscriptions, printing and advertising, attracted the attention of the committee early in the course of their investigations, and led them to note the amounts, although all of the sums thus expended were not noted by the committee; the item which they did note amounted to so large a sum, that we deemed it important that attention should be directed to the matter. And to do no injustice we have obtained from the office of the Hawaiian Gazette and Saturday Press the total amounts paid them by the Hawaiian Government during the period, and present the following comparative statement:

Paid to P. C. Advertiser and Elele \$18,170 62
Paid Hawaiian Gazette, Mar. 31, 1882, to Mar. 31, 1884, Printing and Advertising \$2,383 42
On account of contract for printing Civil Code 1,530 80

Saturday Press \$ 742 25

IN CONCLUSION

Your Committee beg to state that they submit their Report to the Honorable House with a feeling that it does not cover all the transactions of the Government that require investigation, but the task of making a more thorough and searching scrutiny would have consumed so much time that they have concluded to rest here.

Attention is called to the report of Mr. J. O. Carter, on the Board of Immigration, which is a very careful and impartial statement of the way in which Government business is managed and your Committee would recommend that a special committee of experts be appointed to thoroughly investigate all transactions of the Board; the fact that the cash is over in the large sum of \$5,962 18 showing conclusively that great irregularity must exist.

Respectfully submitted,
GODFREY BROWN, Chairman,
JAMES KEAU,
WILLIAM O. SMITH,
JOE NAWAHI,
W. E. ROWELL.

Honolulu, June 13, 1884.

Hawaiian Gazette Supplement, June 25

The Price and Supply of Sugar.

Franklin's has the following relative to the decline in the price of sugar which has been quite steadily maintained both at home and abroad for some time past. The journal states that the position in the market is that which was confidently predicted by leading traders and others in the trade in the autumn of 1883, and has remained substantially unchanged since that time. The course of prices at New York since January 1, 1884, has been as follows:

	1884	1885	1886	1887	1888	1889
Raw Sugar	10.00	9.00	8.00	7.00	6.00	5.00
Refined Sugar	12.00	11.00	10.00	9.00	8.00	7.00

From this it is plain that the price of raw and refined sugar have declined within the year ending May 1 last, an average of about 20 per cent. The falling off in the price of raw sugar alone, has been 20 per cent. Stocks of raw sugar at New York, Boston, Philadelphia and Baltimore, May 1, 1884, amounted to 143,000 tons, as compared with 91,233 tons May 1, 1883. Total stocks of sugar at the four principal ports May 1, were reported at 29,475 tons, as against 57,760 tons May 1, 1883. This increase of stocks have will go some ways to account for the decline in prices, but the excessive offerings from first hands at primary points, the enormously large production of beet-sugar in Europe during the year, and the sudden deliveries (by steamer instead of sailing vessels) have so crowded the British as well as American markets, that in London, for a month past, trade has been characterized by depression, and has been on a "panic." Judged by this view, the Glasgow Herald is of the opinion that the visible supply of sugar (beet-sugar) which used to be bought in May and August, has reached its maximum in March and April. The competition between France and Germany in the production of beet-sugar of late has been very severe, and the crops of 1883-84 and 1884-85 were unprecedentedly large. The German crop was increased 40 per cent. and is not believed by well informed authorities of the trade abroad that either of the countries named will produce another such a large crop in 1884-85. It is added that the 2,500,000 tons of sugar made in Europe in 1883-84 will have been consumed by the end of August next. The coming crop as now expected in September is expected to fall 140,000 tons below the record last season. Gerhardt & Co.'s circular (London) May 13, notes that the beet-sugar market is rather than strong, and that sales have been made (German basis, 85 per cent) for prompt shipment at 10s. 6d. c.i.f. Hamburg—"the lowest price yet recorded." Later there was some recovery. Stocks of cane in the United Kingdom were 250,000 tons, against 212,000 tons May 1, 1883, notwithstanding which the market was not strong with the late point a "strong speculative demand had sprung up." The advance was 1s. 10d. per cwt. This advance was, however, rather a temporary one, and was followed by a further advance than a collapse.

As may be inferred from the above, the European beet-sugar crop of 1884 has become a most important element in determining the price of sugar "the world over." Its growth and the volume (Mr. M. Linn) of the first estimate are given as follows:

	1883	1884	1885	1886	1887	1888
Germany	1,400,000	1,450,000	1,500,000	1,550,000	1,600,000	1,650,000
France	1,200,000	1,250,000	1,300,000	1,350,000	1,400,000	1,450,000
Belgium	100,000	110,000	120,000	130,000	140,000	150,000
Spain	50,000	60,000	70,000	80,000	90,000	100,000
Italy	20,000	30,000	40,000	50,000	60,000	70,000
Portugal	10,000	20,000	30,000	40,000	50,000	60,000
Switzerland	5,000	10,000	15,000	20,000	25,000	30,000
Other Countries	10,000	20,000	30,000	40,000	50,000	60,000
Total	2,795,000	2,970,000	3,125,000	3,290,000	3,460,000	3,630,000

Wain detailed statistics are not available, but the New York Custom House reveals that large quantities of beet-sugar have of late been brought into the United States. The depression in price and pressure on the market will account largely for the decline in price noted above. Foreign sources are that sugar importers from Java have lost heavily, and this with the depression of planters in Java, is continuing to add in increasing measure to the depression. This view appears to be corroborated in part by the renewed speculative demand for cane sugar abroad mentioned above. The heavy visible supply (and stocks at ports) have crowded prices down, but if the growing rate of consumption holds its pace for six months, and the speculative excitement has not been overmastered the outlook promises a revival in quotations. The early fall months will enable a clearer view.

New Advertisements.

TO THE LADIES!

ICHI BAN

We beg to inform our friends and customers that we have been appointed Sole Agents for the sale of Ichi Ban goods in the Hawaiian Islands.

JAPANESE GOODS

Embroidered Silk Screens

Bedspreeds & Table Covers

Vases! Vases!

Porcelain Figures, Japanese Tea Sets.

Silk Embroidered Kimonos

Japanese Bronze Jewelry

G. W. Macfarlane & Co.

READY FOR FURNISHING HOUSES.

LYC-N

PARLOR SETS, BEDROOM SETS, ODD CHAIRS, DINING TABLES, CENTRE TABLES, MATTRESSES, PILLOWS, BUGS, MATTING, PIANOS, ORGANS, GUITARS, ACCORDEONS, VIOLINS, BANJOS, FLUTES, HARMONICAS, STRINGS.

COMP'Y.

LAMBREQUINS, CORNICES

AND

PICTURE FRAMES

Of Every Description

MADE TO ORDER.

105 & 107 FORT STREET,

HONOLULU, H. I.

Island Orders will Receive Prompt and

Careful Attention.

(1092)

TRUSSES! TRUSSES! TRUSSES!

HOLLISTER & CO.

A Large Invoice of the Celebrated

CELLULOID TRUSSES

Direct From the Factory.

We Have Especial FACILITIES for Adjusting TRUSSES.

Hollister & Co.,

Cor. Fort and Merchant Sts., & 59 Nuuanu St.

LUNDBORG'S PERFUMERY.

Perfumery! Perfumery! Perfumery! Perfumery!

HOLLISTER & CO.

Have Just Received the Largest

LOT OF PERFUMERY

EVER IMPORTED INTO THIS KINGDOM, COMPRISING

Over Fifty Different Odors of the Celebrated

Lundborg Manufacture.

Odor-Cases, Fancy Boxes, Bottles, &c.

Hollister & Co.,

Agents for Hawaiian Kingdom

59 Nuuanu St., Cor. and Fort and Merchant St.

General Advertisements.

WHITE LEAD

QUANTITIES TO SUIT

PAINT

Lowers & Cooke.

Redwood, Rough and CLEAR.

Of all kinds.

Lowers & Cooke.

Black Ash, EASTERN PINE, KOA.

Black Walnut, &c.

Lowers & Cooke.

Shingles of best quality

Corrugated Galvanized

Iron Roofing

Lowers & Cooke.

WALL PAPERS,

A Large and well Selected Assortment Just Received of Styles for 1884, Also,

Ceiling Decorations, Dadoes, Window Shades, Plaster Centres.

Lowers & Cooke.

MATTING

In Great Variety of Patterns & Qualities.

Lowers & Cooke.

AILS of all kinds,

Builders' HARDWARE.

Lowers & Cooke.

Paints, White Lead,

White Zinc, Colors, Oils, Turpentine, Etc., Etc.

Lowers & Cooke.

TERRA COTTA

Draia Pipes, Chimneys, Flower Pots, &c., &c.

Lowers & Cooke.

CRYSTAL SODA WORKS

Our Goods are Acknowledged the Best!

NO COBLES.

We Use Patent Stoppers

In All Our Bottles.

OUR SODA WATER

We deliver our Goods Free of Charge to all parts of the City.

The Crystal Soda Works.

HONOLULU, H. I.

OUR TELEPHONE IS NO. 298.

Book Bindery

ALVIN H. BASEMANN

Has Opened a Book Bindery

New Advertisements.

J. T. Waterhouse,

Following Goods Just Received

Black French Merinos,

Ladies' & Gent's Underwear,

Woolen & Cotton Shirts,

White Linen Shirts and Collars,

Edgings and Insertions,

SCOTCH TWEEDS,

New Designed Prints,

English and American Goods

TRINITY SCHOOL

1534 Mission St.,

San Francisco, California.

A CHURCH BOARDING SCHOOL

FOR

YOUNG MEN & BOYS

Prepares for Business, College and University; large grounds and handsome buildings; gives the advantage of home with strict discipline.

The Rev. E. B. SPALDING,

Principal.

LAIN & CO.

HAVE A LARGE STOCK OF THE

Very Best

Hay, Grain, &c.

WHICH IS OFFERED AT THE

Lowest Market Prices

AND DELIVERED FREE TO ANY PART OF THE CITY

AGENTS FOR THE

Pacific Mutual Life Insurance Company,

OF CALIFORNIA.

Agents for the "HOOVER TELEPHONE"

COMMISSIONER OF DEEDS

FOR CALIFORNIA.

TELEPHONE NO. 147.

Just Arrived!

per "Duke of Abercorn," from Liverpool,

AND FOR SALE!

ONE MILE OF

Light Portable Railway Rails,

AND 10 LIGHT SUGAR CANE WAGONS

FOR THE SAME.

Straight Steel Rails, 14 lbs. to the yard

We want the Public to understand that the

Union Feed Company,

HAY, OATS, BARLEY, BRAN, &c., &c.

Shipping.

Notice!

TO THE VOLCANO AND MAKE

Inter-Island S. N. Co.

THROUGH TICKETS TO THE

WILDER'S

Steamship Company

STEAMER 'KINAU'

STEAMER 'LIKELIKE'

STEAMER 'LEHUA'

STEAMER 'MOKOLU'

TIME TABLE OF STEAMERS

INTER-ISLAND

STEAM NAVIGATION CO.

Stmr. PLANTER

Stmr. IWALANI

Stmr. JAS. MAKEE

Stmr. C. R. BISHOP

The Tourists' Retreat

Ramsay & Lane

General Grocers

Provision Dealers

Garden Seeds & Fresh Groceries.

ALL ORDERS FILLED WITH PROMPTNESS

ISLAND ORDERS SOLICITED

Figure 1