

**The Hawaiian Star.**  
(Daily and Semi-Weekly.)

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ALATAU T. ATKINSON .....Editor  
FRANK L. HOOGS, Business Manager

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MONDAY, APRIL 25, 1898.

**THE AUDIT ACT.**

The audit act, which is now under discussion in the House, is one of the most important measures that has come up this session. Its history is interesting. Four years ago the matter of a better method for auditing public accounts was considered. The then Legislature felt unable to decide upon the matter and appointed a special committee consisting of Messrs. W. A. Bowen, George Carter and the late T. C. Porter, to draft a bill to be passed by the Legislature of 1896. The committee gathered together a great deal of information relative to audit acts in various parts of the States, and, after holding many meetings and working very hard, produced a bill which was to have been presented at last session, but which was pigeon-holed instead, instead.

During the last two years the bill was unearthed from its resting place and again gone over by competent experts upon financial questions, and put into such shape as it is ready for introduction this session. It was presented comparatively early in the session, being introduced by Representative Gear of the Finance Committee. It was naturally referred to that committee and has been considerably amended by that body, the work upon it being very painstaking and thorough. It has met with several amendments in the course of its passage through the House, and the work upon it will probably be completed today.

Should the bill pass it will revolutionize and simplify our methods of keeping accounts. Practically, all the accounts of the government will be kept by the Auditor General and his assistant auditor. The legislative committees instead of having to examine the books of every department as they now do—a process which entails both time and expense—will only have to expert the books of the Auditor's department. Simplified in this manner, the number of clerks in the various departments will be able to be reduced somewhat, and the need of very expensive responsible men in some cases will be done away with.

The Auditor-General, as the case now stands, will be appointed by the President with the consent of the Senate. His removal can only take place for cause, and such matters are provided for. The assistant auditor will be appointed upon the nomination of the Auditor General, with the consent of the Cabinet, for a period of four years. By having two officers with full authority, it allows one or the other of them the opportunity of visiting the different departments and keeping themselves familiar with their accounts, and it will also allow of visits to the public offices upon the other Islands, a very necessary thing, which it has, up to the present, been found impossible to carry out.

Anything which tends to simplify our diffuse system of account keeping and concentrate the books in one office, allowing opportunity for proper supervision, will be a step in the right direction, and will be for the advantage of the tax payers. A method such as this will do away with much that is slipshod and causes delay. It is right in the line of progress. It must be remembered, further, that this act is no hastily thrown together set of ideas, it is the result of the patient and careful study of some of our very best financial minds.

**CHINA.**

From the latest Chinese papers it appears that not only is China threatened with dismemberment from abroad, but that a revolution is in prospect as well. In October of 1895 a revolution had been planned in South China, but it was badly organized and when it was attempted to seize Canton the affair collapsed, and there was a general cutting off of heads in the best Chinese style. But though the movement was crushed, the spirit of revolution still remained and it is said that the signs of it are now apparent, in the Yangtse Kiang Valley.

In this movement are many Chinese who have been educated abroad. It is impossible for such men to view the effete despotism at Peking with anything but contempt. They see for themselves the corruption of the government. They thoroughly under-

stand its weakness. They have in the United States, in England, in Germany, and in France, seen and studied strong methods of government, and they hope for a strong central government instead of the intangible thing which is ruled at Peking, by a set of ignorant mandarins.

It has taken a long time for the party of progress to make any headway in China, and even this revolution which is foreshadowed in the China Mail, may prove abortive, but there can be no doubt that the heaven is at work, and that Southern China, at least, is being permeated with the new ideas, and will be ready to back them by force.

**STREET RAILWAYS.**

A committee appointed by Governor Wolcott of Massachusetts has been making an exhaustive study of the relations between street railway companies and municipalities, and the results are of interest wherever street railways are operated. To arrive at results two of the committee visited twenty towns in the United States and Canada, and one member, Charles Francis Adams, went to Europe. The conclusions of the committee are embodied in two bills to be presented to the Massachusetts Legislature. One deals with the taxing of street railway corporations, the other provides for the municipal ownership of tracks in preference to private ownership or municipal operation.

As the street railway system here is on the point of being discussed in the Hawaiian Legislature it may not be amiss to quote from the Springfield Republican the four main recommendations which the committee makes. They run as follows:

"1. That the corporation tax now collected by the State on the excess of the share value of a company above the value of the real property be distributed to the cities and towns containing the trackage of said company in proportion to the mileage in each, instead of as now, to the localities where the stock of the company is owned and held.

"2. That where dividend payments go above 8 per cent the street railway companies be required to pay into the state treasury a sum equal to the excess except where a company has failed to earn an average of 6 per cent a year from the time of its incorporation.

"3. That a franchise tax additional to that now imposed in the manner noted in the first paragraph above be levied on the gross earnings of the companies, the rate varying from 2 per cent, where gross receipts per mile of track operated shall amount to \$7,000 or less a year, to 3 per cent, where such receipts amount to \$28,000 a mile or more.

"4. That cities and towns be permitted to buy in existing street railway track at the cost to replace it, and to construct new track or extensions as the public convenience may dictate, the local government thereafter to maintain the way as it maintains other parts of the streets, and to be compensated therefor by the railway company using the tracks in a sum fixed by mutual agreement or by a referee for periods of seven years."

The fourth section is by far the most important. It is one of the steps toward stronger control. It gives the public the ownership of the street car tracks, but it does not call for their operation by the public; it is a point which might well be considered here.

**A FEW SHARES**  
of the following Stocks have been placed in our hands for sale at prices that should be of interest to intending investors.

- Ewa Plantation Co.
- Paia Plantation Co.
- Kahuku Plantation Co.
- Hawaiian Electric Co.
- Inter-Island S. N. Co.
- Wilder S. S. Co.

**The Hawaiian Safe Deposit and Investment Company.**

GEO. R. CARTER, Mgr.

Office in rear of Bank of Hawaii.

**Horses.**

For Single and Double Teams.

ALSO

**Gentle Horses for Ladies.**

A large shipment arrived by the barkentine W. H. Dimond. They are in good condition, and will be sold on favorable terms. Apply at

**Club Stables,**  
FORT STREET, HONOLULU.

**Timely Topics.**

April 25, 1898.

For a long time it has been known that we are headquarters for Boiler Covering, but now we want to call attention to our

**Sectional Pipe Covering**

for Steam Pipes.

It comes in four sizes: 1, 1½, 2, and 2½ inch, which are the sizes of steam pipes in general use.

A test has been made by one of the prominent sugar plantation engineers and permission given us to publish comparisons with other Pipe Covering, which speaks for itself.

The trial was made by putting Asbestos, Scotch Compound, and our

**Anti-Caloric Boiler Compound**

upon exactly the same thickness, and the results were as follows:

Asbestos, - - - - 115° F  
Scotch Compound, - 118° F  
Anti-Caloric Boiler Compound, 101° F

**HAWAIIAN HARDWARE CO.**  
FORT ST., opp. Spreckels' Bank.

**Stoves Cleaned and Repaired**

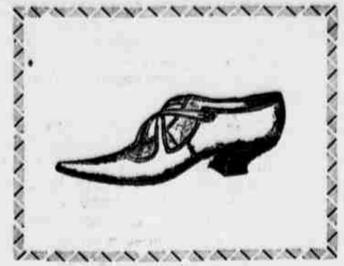
For a reasonable charge we will send a competent stove man to your house who will clean your stove inside and outside, make a thorough examination, and call your attention to anything that may be wrong. Also make any necessary repairs if possible. This does not apply only to our Jewel stoves and ranges, but to all makes.

**W. W. DIMOND & CO.**

VON HOLT BLOCK.

**A Perfect Dress Slipper.**

Bronze Dora Delsarte.



There is nothing so suggestive of refinement, so expressive of character, as a prettily dressed foot. The Dora Delsarte is not only a high grade Dress Slipper, but for dancing purposes cannot be surpassed. The Grecian Straps give support to the foot and prevent any slipping in the heel, so common in dancing slippers. We carry these in White Satin, as well.

**McInerny's Shoe Store**  
FORT STREET, HONOLULU.

**A Strong Testimonial.**

Hamakua Plantation,  
Paauilo, Hawaii, H. I.

Mr. J. G. Spencer,  
Pacific Hardware Company,  
Honolulu, H. I.

DEAR SIR: The Secretary Disc Plow I purchased from you is giving us satisfaction. We are using it to plow under a crop of lupins. They are three feet high and very thick. Your plow turns them completely under, at the same time plowing the land fourteen inches deep.

I feel satisfied that with this plow the draft for the same quantity and depth of work is as six to eight. That is, with the old plow, to do the same work, it takes eight good mules; with your plow it takes only six, and they are less tired at night.

Please send me another plow by the first schooner leaving for this.

You are at liberty to use this in any way you may see fit.  
Yours truly,  
A. LIDGATE.

**FURTHER REDUCTIONS IN PRICE!**

**FOR ONE WEEK ONLY.**

**The Balance of the Goods Saved from the Big Fire in London must be Cleared this week, and in order to do this we will offer them at the following prices:**

New Up-to-Date Shirt Waists, 35c. Former price 75c.

New Up-to-Date Sailor Hats, \$1. Former price \$1.50.

French Organdies, New Patterns, 10c per yard. Former price 25c.

**Other Dress Goods in Proportion.**

An effort will be made to clear these goods by the end of the month

**Now is the time to secure Bargains.**

**L. B. KERR, IMPORTER.**  
QUEEN STREET,