

Finance Department

The establishment of a Hawaii Treasury Board in 1842 (Constitution and Laws) was the first official step taken to organize and manage the nation's finances. G.P. Judd, Timothy Haalilio, and John Ii were appointed, on May 10, 1842, the first three members of the Board. The Hawaiian government had incurred a large debt and the Treasury Board was set up to institute a financial system and to initiate revenues to pay off this debt and deal with other growing costs of the new government. One of their first policies, aimed at increasing revenues, was the initiation of an import duty (January 1843) of 3% which later escalated to 5% (June 1845). In order to clarify what constituted a government debt, the 1842 Constitution and Laws passed legislation aimed at restraining the king and chiefs from incurring further government debts. The statute required that no debt would be paid by the government "unless the debt be contracted through the Treasury Board, and the obligation have the signature of the King and Premier."

The Finance Department and the post of Minister of Finance was officially organized by legislative enactment in 1846. The statute (Session Laws, 2nd Act, Part III) relating to the organization of the executive departments describes the Finance Department as follows:

"That in order to conduct with greater certainty and system the several executive functions reposed by the Constitution in the king and premier, there shall be and is hereby created, a department to be styled the 'Department of Finance;' over which the minister of finance, created by an act to organize the executive ministry, shall preside, residing and having his place of business at the seat of the Hawaiian government..."

The act further defines the duties of the department including: internal taxes, foreign imposts, currency and coins, departmental fees, fines, government realizations, keeping books of the respective transactions of each bureau, etc.

The government continued to face increasing expenditures for public works projects as commerce and agriculture grew. These expenditures caused large debts which eventually could not be met by the government's ordinary revenues and borrowing became necessary. The Legislature of 1855 authorized the Minister of Finance to negotiate the first loan and further schemes involving loans and the issuing of government bonds (to cover the loans) became common.

"By the Civil Code of 1859 two important changes were made in the fiscal system designed to increase the revenue of the government: (1) a tax on one quarter of one per cent of assessed valuation was imposed on real and personal property; (2) duties on foreign imports, except alcoholic liquors, were doubled, from 5 to 10 percent. These changes did not cause a substantial increase in revenue immediately, but they did ultimately accomplish that result." (Kuykendall, p.176, Kingdom 1854-1874)

The earliest legislation dealing with taxes appears in the 1840 Laws and here the government sets up internal taxation in the form of a poll tax (on people), a land tax (by volume assessed in swine) and a labor day tax (on people) for public works projects. These programs were overseen by the Governors of each island with the assistance of a tax officer appointed by the King and Premier.

The 1859 tax on real property, mentioned earlier, was a frequent cause of public complaint. Not only because the rate of taxation kept increasing, it rose from one-quarter of one percent in 1859 to one percent in 1886, but because the taxpayers disagreed with the assessed value placed on their land. The responsibility for choosing assessors was the task of the Minister of Finance, and tax collectors were appointed by the Governors of each island. In 1887 (Session Laws, p.65), the Minister of Finance assumed the duties of the island governors in the appointing and supervising of tax collectors. On April 1, 1889 (Session Laws 1888, p.82) the Minister of Finance became responsible for appointing one assessor and collector of taxes (called an "Assessor") for each taxation district (four altogether) with the approval of the Cabinet. These Assessors in turn appointed as many deputies as necessary "with the concurrence of the Minister of Finance...to properly perform the duties of assessing and collecting the taxes." (Session Laws 1888, p.83). On June 12, 1896, an act to provide for the assessment and collection of a tax on income from and after July 1, 1897, was approved.

The Treasury Board and its successor the Finance Department both recognized the inadequacy of available currency, as the Hawaiian government had none of its own and had to rely on various foreign specie. Gold and silver coins, usually of United States origin, were the predominate circulating currency of the Hawaiian Islands. The first coin, a copper cent, was issued by the Hawaiian government in 1847 but gained only limited circulation "owing to the prejudices of the common people against the metal, and more perhaps, the prejudices of merchants against very small transactions." (Finance Report, 1851) Coins were again issued in 1883, when one million dollars in Hawaiian silver coinage was struck at the San Francisco mint in denominations of dollars, half-dollars, quarter-dollars, and dimes.

In 1859 (Civil Code, Section 479) a law was passed to alleviate the problem of insufficient currency.

"For the purpose of promoting convenience in business and exchange between the different islands of the kingdom, it shall be lawful for the Minister of Finance, in his discretion, to receive any current funds on deposit, to any amount not less than fifty dollars, and to issue certificates of deposit thereof, payable to bearer, on demand, without interest."

The first certificate was issued on October 10, 1859 and people could obtain the paper money (certificates) by presenting their silver or gold coins at the Minister of Finance office for exchange. During Kalakaua's reign the law was amended changing some of the requirements and more notes were issued. These certificates were never widely used as currency due to fears that the notes could be counterfeited and that they were not readily exchangeable for hard coin.

Besides treasury notes, a principal banker (Bishop & Co.) tried to rectify the problem of lack of negotiable large denomination currency by depositing a large amount of silver coins in the Treasury. "For this amount, payable on demand, without interest, receipts" were issued "of various denominations, which being indorsed by the depositor, pass current as money, and are very convenient in payment of large amounts at the Custom House and elsewhere." (Finance Report, 1868)

With the passage of the Organic Act in June 1900, the Territorial government discontinued issuing paper money (certificates) and the 1903 United States Congress passed a law making it illegal to circulate Hawaiian certificates as money after January 1, 1905.

The basic structure and duties of the Finance Department and the Minister of Finance defined by the 1859 Civil Code remained unchanged through annexation except for changes in the rate of taxation and specifications of those persons or things taxed.

A list of the records of the Finance Department follow including a list of the Ministers of Finance through annexation.

The major portion of the incoming correspondence to the Minister of Finance includes letters and reports from the tax agents on all islands to the Minister. It also includes tax receipts, financial reports from other government agencies, court fines, complaints, etc. Some non-financial letters to G.P. Judd appear in the earliest correspondence and lists of taxpayers usually enumerated by district (mostly Oahu but some other islands) occurs in the 1847-1849 correspondence files. The expenses incurred in the building and furnishing of the Hawaiian Hotel are detailed mainly in the 1871 correspondence.

MINISTERS OF FINANCE

G.P. Judd - (President of Treasury Board, May 1842)
April 1846 - September 1849
Edwin O. Hall - (acting) September 1849 - September 1850
G.P. Judd - September 1850 - September 1853
Elisha H. Allen - September 1853 - June 1857
Lot Kamehameha - (acting) June 1856 - May 1858
David L. Gregg - May 1858 - August 1862
Lot Kamehameha - (acting)
Charles Gordon Hopkins - November 5-30, 1863
C. de Varigny - December 1863 - December 1865
Charles C. Harris - December 1865 - December 1869
Stephen H. Phillips - (acting) May 1867
Ferdinand W. Hutchison - (acting)
J. Mott Smith - December 1869 - August 1872
Robert Stirling - August 1872 - February 1874
P. Nahaolelua - February - October 1874
John S. Walker - October 1874 - December 1876
John M. Kapena - December 1876 - July 1878
Simon K. Kaai - July 1878 - August 1880
M. Kuaea - August - September 1880
John S. Walker - September 1880 - May 1882
John E. Bush - May - August 1882
Simon K. Kaai - August 1882 - February 1883
John M. Kapena - February 1883 - September 1885
Charles T. Gulick - (acting) September 1885 - June 1886
Paul Kanoa - June 1886 - July 1887
W.L. Green - July 1887 - July 1889 (withdrew due to illness)
S.M. Damon - July 1889 - June 1890
Godfrey Brown - June 1890 - February 1891
H.A. Widemann - February - March 1891
Samuel Parker - (acting) March - July 1891
J. Mott Smith - July - October 1891
Samuel Parker - (acting) October 1891 - January 1892
H.A. Widemann - January - September 1892
E.C. Macfarlane - September - November 1892
Wm. H. Cornwell - November 1-8, 1892
Peter C. Jones - November 1892 - January 13, 1893
Wm. H. Cornwell - January 13-17, 1893
Peter C. Jones - January 17 - March 15, 1893
Theo. C. Porter - March 15 - May 1893
S.M. Damon - May 1893 - November 1899
Henry E. Cooper - (Ad interim) June - July 1899
Henry E. Cooper - (Ad interim) September - November 1899
Theo. F. Lansing - November - December 1899
S.M. Damon - December 1899 - June 1900

MINISTER OF FINANCE-CORRESPONDENCE FILES

B&F2-1

Folder No. 1	Correspondence	No Date Statutes Relating to the Dept. of Finance
Folder No. 2	Correspondence	No Date
Folder No. 3	Correspondence	1839 - 1843
Folder No. 4	Correspondence	1843 June-December
Folder No. 5	Correspondence	1844
Folder No. 6	Correspondence	1845
Folder No. 7	Correspondence	1846
Folder No. 8	Correspondence	1847-No Date, January-June
Folder No. 9	Correspondence	1847, July-December
Folder No. 10	Correspondence	1848-No Date, January-March
Folder No. 11	Correspondence	1848, April-December
Folder No. 12	Correspondence	1849-No Date
Folder No. 13	Correspondence	1849, January-March

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Folder No. 1	Correspondence	1849, April-August
Folder No. 2	Correspondence	1849, September-December
Folder No. 3	Correspondence	1849 List of Laborers for Tax Purposes

Folder No. 4	Correspondence	1849 List of Laborers for Tax Purposes Moanalua-Maunaloa
Folder No. 5	Correspondence	1850-No Date, January-February
Folder No. 6	Correspondence	1850, March
Folder No. 7	Correspondence	1850, April-December
Folder No. 8	Correspondence	1851, January-March
Folder No. 9	Correspondence	1851, May-December
Folder No. 10	Correspondence	1852-No Date, January-May
Folder No. 11	Correspondence	1852, June-December
Folder No. 12	Correspondence	1853

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Folder No. 1	Correspondence	1854-No Date, January-March
Folder No. 2	Correspondence	1854, April-December
Folder No. 3	Correspondence	1854-1855 Hawaii-Reports of Tax Collectors
Folder No. 4	Correspondence	1855 Hawaii-Reports of Justices Re: Fines, Convictions
Folder No. 5	Correspondence	1855, January-March
Folder No. 6	Correspondence	1855, April-July
Folder No. 7	Correspondence	1855, August-December
Folder No. 8	Correspondence	1856-No Date, January-February
Folder No. 9	Correspondence	1856, March-May
Folder No. 10	Correspondence	1856, June-December

Folder No. 11 Correspondence 1857

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Folder No. 1 Correspondence 1858, January-May
Folder No. 2 Correspondence 1858, June-December
Folder No. 3 Correspondence 1859-No Date, January-April
Folder No. 4 Correspondence 1859, May-December
Folder No. 5 Correspondence 1860-No Date, January-July
Folder No. 6 Correspondence 1860, August-December
Folder No. 7 Correspondence 1861
Folder No. 8 Correspondence 1862-No Date, January-April
Folder No. 9 Correspondence 1862, May-July
Folder No. 10 Correspondence August-December
Folder No. 11 Correspondence 1863-No Date, January-April
Folder No. 12 Correspondence 1863, May-September

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Folder No. 1 Correspondence 1863, October-December
Folder No. 2 Correspondence 1864-No Date, January-February
Folder No. 3 Correspondence 1864, March-December
Folder No. 4 Correspondence 1865,
Folder No. 5 Correspondence 1866-No Date, January-July
Folder No. 6 Correspondence 1866, August-December

Folder No. 7	Correspondence	1867, January-June
Folder No. 8	Correspondence	1867, July-December
Folder No. 9	Correspondence	1868-No Date, January-February
Folder No. 10	Correspondence	1868, March-June
Folder No. 11	Correspondence	1868, July-September
Folder No. 12	Correspondence	1868, October-November

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Folder No. 1	Correspondence	1868, December
Folder No. 2	Correspondence	1869-No Date, January-May
Folder No. 3	Correspondence	1869, June-July
Folder No. 4	Correspondence	1869, August-October
Folder No. 5	Correspondence	1869, November-December
Folder No. 6	Correspondence	1870-No Date, January-February
Folder No. 7	Correspondence	1870, March
Folder No. 8	Correspondence	1870, April-June
Folder No. 9	Correspondence	1870, July-August 15
Folder No. 10	Correspondence	1870, August 16-August 31
Folder No. 11	Correspondence	1870, September-October

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Folder No. 1	Correspondence	1870, November-December
Folder No. 2	Correspondence	1871-No Date, January-April
Folder No. 3	Correspondence	1871, May-September
Folder No. 4	Correspondence	1871, October-November
Folder No. 5	Correspondence	1871, December
Folder No. 6	Correspondence	1872-No Date, January-June
Folder No. 7	Correspondence	1872, July-October
Folder No. 8	Correspondence	1872, November-December
Folder No. 9	Correspondence	1873, January-June
Folder No. 10	Correspondence	1873, July-December
Folder No. 11	Correspondence	1874, January-March

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Folder No. 1	Correspondence	1874, April-August
Folder No. 2	Correspondence	1874, September-October
Folder No. 3	Correspondence	1874, November-December
Folder No. 4	Correspondence	1875, January-June
Folder No. 5	Correspondence	1875, July-September
Folder No. 6	Correspondence	1875, October-December
Folder No. 7	Correspondence	1876-No Date, January-February
Folder No. 8	Correspondence	1876, March-September
Folder No. 9	Correspondence	1876, October-November

Folder No. 10 Correspondence 1876, December
Folder No. 11 Correspondence 1877-No Date, January

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Folder No. 1 Correspondence 1877, February
Folder No. 2 Correspondence 1877, March
Folder No. 3 Correspondence 1877, April-June
Folder No. 4 Correspondence 1877, July-September
Folder No. 5 Correspondence 1877, October
Folder No. 6 Correspondence 1877, November
Folder No. 7 Correspondence 1877, December
Folder No. 8 Correspondence 1878, January-March
Folder No. 9 Correspondence 1878, April-August
Folder No. 10 Correspondence 1878, September-December
Folder No. 11 Correspondence 1879, January-April
Folder No. 12 Correspondence 1879, May-July

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Folder No. 1 Correspondence 1879, August-October
Folder No. 2 Correspondence 1879, November
Folder No. 3 Correspondence 1879, December
Folder No. 4 Correspondence 1880, January-February

Folder No. 5	Correspondence	1880, March-April
Folder No. 6	Correspondence	1880, May-September
Folder No. 7	Correspondence	1880, October-December
Folder No. 8	Correspondence	1881, February-May
Folder No. 9	Correspondence	1881, June-September
Folder No. 10	Correspondence	1881, October
Folder No. 11	Correspondence	1881, November
Folder No. 12	Correspondence	1881, December
Folder No. 13	Correspondence	1882, January-March
Folder No. 14	Correspondence	1882, April-June
Folder No. 15	Correspondence	1882, July

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Folder No. 1	Correspondence	1882, August-September
Folder No. 2	Correspondence	1882, October
Folder No. 3	Correspondence	1882, November
Folder No. 4	Correspondence	1882, December 1-15
Folder No. 5	Correspondence	1882, December 16-30
Folder No. 6	Correspondence	1883-No Date, January
Folder No. 7	Correspondence	1883, February
Folder No. 8	Correspondence	1883, March
Folder No. 9	Correspondence	1883, April
Folder No. 10	Correspondence	1883, May

Folder No. 11 Correspondence 1883, June

Folder No. 12 Correspondence 1883, July

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Folder No. 1 Correspondence 1883, August

Folder No. 2 Correspondence 1883, September

Folder No. 3 Correspondence 1883, October

Folder No. 4 Correspondence 1883, November

Folder No. 5 Correspondence 1883, December 1-14

Folder No. 6 Correspondence 1883, December 15-31

Folder No. 7 Correspondence 1884-No Date, January

Folder No. 8 Correspondence 1884, February

Folder No. 10 Correspondence 1884, March

Folder No. 11 Correspondence 1884, April-May

Folder No. 12 Correspondence 1884, June-July

Folder No. 13 Correspondence 1884, August

Folder No. 14 Correspondence 1884, September

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Folder No. 1 Correspondence 1884, October

Folder No. 2 Correspondence 1884, November 1-15

Folder No. 3 Correspondence 1884, November 16-30

Folder No. 4 Correspondence 1884, December

Folder No. 5	Correspondence	1885, No Date
Folder No. 6	Correspondence	1885, January
Folder No. 7	Correspondence	1885, February
Folder No. 8	Correspondence	1885, March
Folder No. 9	Correspondence	1885, April
Folder No. 10	Correspondence	1885, May
Folder No. 11	Correspondence	1885, June
Folder No. 12	Correspondence	1885, July
Folder No. 13	Correspondence	1885, August
Folder No. 14	Correspondence	1885, September
Folder No. 15	Correspondence	1885, October
Folder No. 16	Correspondence	1885, November

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Folder No. 1	Correspondence	1885, December
Folder No. 2	Correspondence	1885, Queen Emma's Funeral Expenses
Folder No. 3	Correspondence	1886, January
Folder No. 4	Correspondence	1886, February
Folder No. 5	Correspondence	1886, March
Folder No. 6	Correspondence	1886, April-July
Folder No. 7	Correspondence	1886, August-September
Folder No. 8	Correspondence	1886, October-November
Folder No. 9	Correspondence	1886, December

Folder No. 10	Correspondence	1887, No Date
Folder No. 11	Correspondence	1887, January
Folder No. 12	Correspondence	1887, February-March
Folder No. 13	Correspondence	1887, April-May
Folder No. 14	Correspondence	1887, June
Folder No. 15	Correspondence	1887, July
Folder No. 16	Correspondence	1887, August-September
Folder No. 17	Correspondence	1887, October

B&F2-15

Folder No. 1	Correspondence	1887, November
Folder No. 2	Correspondence	1887, December 1-19
Folder No. 3	Correspondence	1887, December 21-31
Folder No. 4	Correspondence	1887 Re: Hawaiian Government's 6% loan with England
Folder No. 5	Correspondence	1888-No Date, January
Folder No. 6	Correspondence	1888, February-March
Folder No. 7	Correspondence	1888, April
Folder No. 8	Correspondence	1888, May
Folder No. 9	Correspondence	1888, June
Folder No. 10	Correspondence	1888, July
Folder No. 11	Correspondence	1888, August
Folder No. 12	Correspondence	1888, September

Folder No. 13 Correspondence 1888, October 1-15
Folder No. 14 Correspondence 1888, October 16-31

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Folder No. 1 Correspondence 1888, November 1-15
Folder No. 2 Correspondence 1888, November 16-30
Folder No. 3 Correspondence 1888, December 1-15
Folder No. 4 Correspondence 1888, December 17-31
Folder No. 5 Correspondence 1888
Re: Hawaiian Government's 6% loan with England
Folder No. 6 Correspondence 1889, No Date
Folder No. 7 Correspondence 1889, January 1-15
Folder No. 8 Correspondence 1889, January 16-31
Folder No. 9 Correspondence 1889, February
Folder No. 10 Correspondence 1889, March
Folder No. 11 Correspondence 1889, April
Folder No. 12 Correspondence 1889, May
Folder No. 13 Correspondence 1889, June

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Folder No. 1 Correspondence 1889, July 1-13
Folder No. 2 Correspondence 1889, July 15-31
Folder No. 3 Correspondence 1889, August 1-10
Folder No. 4 Correspondence 1889, August 13-31

Folder No. 5	Correspondence	1889, September 1-13
Folder No. 6	Correspondence	1889, September 14-30
Folder No. 7	Correspondence	1889, October 1-10
Folder No. 8	Correspondence	1889, October 11-31
Folder No. 9	Correspondence	1889, November
Folder No. 10	Correspondence	1889, December 1-13
Folder No. 11	Correspondence	1889, December 14-31
Folder No. 12	Correspondence	1890, January 1-10
Folder No. 13	Correspondence	1890, January 11-31
Folder No. 14	Correspondence	1890, February
Folder No. 15	Correspondence	1890, March 1-14
Folder No. 16	Correspondence	1890, March 15-31

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Folder No. 1	Correspondence	1890, April
Folder No. 2	Correspondence	1890, May
Folder No. 3	Correspondence	1890, June
Folder No. 4	Correspondence	1890, July
Folder No. 5	Correspondence	1890, August 1-11
Folder No. 6	Correspondence	1890, August 13-31
Folder No. 7	Correspondence	1890, September
Folder No. 8	Correspondence	1890, October
Folder No. 9	Correspondence	1890, November

Folder No. 10 Correspondence	1890, December
Folder No. 11 Correspondence	1890 Kalakaua's Debts
Folder No. 12 Correspondence	1890-1891 Kalakaua's Debts
Folder No. 13 Correspondence	1891-No Date, January
Folder No. 14 Correspondence	1891, February
Folder No. 15 Correspondence	1891, March
 B&F2-19	
Folder No. 1 Correspondence	1891, April
Folder No. 2 Correspondence	1891, May
Folder No. 3 Correspondence	1891, June
Folder No. 4 Correspondence	1891, July
Folder No. 5 Correspondence	1891, August
Folder No. 6 Correspondence	1891, August John Dominis Funeral Expense
Folder No. 7 Correspondence	1891, January Funeral Expenses of King Kalakaua \$21,422.22
Folder No. 8 Correspondence	1891, February 1-15 Funeral Expenses of King Kalakaua
Folder No. 9 Correspondence	1891, February 16-30 Funeral Expenses of King Kalakaua
Folder No. 10 Correspondence	1891, January, February, August Funeral Expenses of King Kalakaua for Royal Family
Folder No. 11 Correspondence	1891, March-August Funeral Expenses of King Kalakaua

Folder No. 12 Correspondence	1891, September
Folder No. 13 Correspondence	1891, October 1-15
Folder No. 14 Correspondence	1891, October 16-31
Folder No. 15 Correspondence	1891, November
Folder No. 16 Correspondence	1891, December
Folder No. 17 Correspondence	1892, No Date

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Folder No. 1 Correspondence	1892, January-February
Folder No. 2 Correspondence	1892, March
Folder No. 3 Correspondence	1892, April
Folder No. 4 Correspondence	1892, May
Folder No. 5 Correspondence	1892, June
Folder No. 6 Correspondence	1892, July
Folder No. 7 Correspondence	1892, August
Folder No. 8 Correspondence	1892, September
Folder No. 9 Correspondence	1892, October
Folder No. 10 Correspondence	1892, November
Folder No. 11 Correspondence	1892, December
Folder No. 12 Correspondence	1893, No Date
Folder No. 13 Correspondence	1893, January 1-11
Folder No. 14 Correspondence	1893, January 12-24
Folder No. 15 Correspondence	1893, January 25-31

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Folder No. 1	Correspondence	1893, February 1-15
Folder No. 2	Correspondence	1893, February 16-28
Folder No. 3	Correspondence	1893, March 1-24
Folder No. 4	Correspondence	1893, March 25-31
Folder No. 5	Correspondence	1893, April 1-10
Folder No. 6	Correspondence	1893, April 11-20
Folder No. 7	Correspondence	1893, April 21-30
Folder No. 8	Correspondence	1893, May 1-10
Folder No. 9	Correspondence	1893, May 11-19
Folder No. 10	Correspondence	1893, May 20-31
Folder No. 11	Correspondence	1893, June 1-20
Folder No. 12	Correspondence	1893, June 21-30
Folder No. 13	Correspondence	1893, July 1-11
Folder No. 14	Correspondence	1893, July 12-27
Folder No. 15	Correspondence	1893, July 28-31
Folder No. 16	Correspondence	1893, August 1-9
Folder No. 17	Correspondence	1893, August 10-21
Folder No. 18	Correspondence	1893, August 22-31
Folder No. 19	Correspondence	1893, September 1-11
Folder No. 20	Correspondence	1893, September 12-28
Folder No. 21	Correspondence	1893, September 29-30

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Folder No. 1	Correspondence	1893, October 1-7
Folder No. 2	Correspondence	1893, October 9-20
Folder No. 3	Correspondence	1893, October 21-31
Folder No. 4	Correspondence	1893, November 2-9
Folder No. 5	Correspondence	1893, November 10-20
Folder No. 6	Correspondence	1893, November 21-30
Folder No. 7	Correspondence	1893, December 1-10
Folder No. 8	Correspondence	1893, December 11-20
Folder No. 9	Correspondence	1893, December 21-29
Folder No. 10	Correspondence	1893, December 30-31
Folder No. 11	Correspondence	1893, April 10 - June 23 Hawaiian Postal Savings Bank
Folder No. 12	Correspondence	1893, April Re: Discharge of C.L. Crabbe
Folder No. 13	Correspondence	1894, January 1-10
Folder No. 14	Correspondence	1894, January 11-22
Folder No. 15	Correspondence	1894, January 23-31
Folder No. 16	Correspondence	1894, February 1-19
Folder No. 17	Correspondence	1894, February 20-28

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Folder No. 1	Correspondence	1894, March 1-22
Folder No. 2	Correspondence	1894, March 23-31

Folder No. 3	Correspondence	1894, April 1-9
Folder No. 4	Correspondence	1894, April 10-30
Folder No. 5	Correspondence	1894, May 1-9
Folder No. 6	Correspondence	1894, May 10-31
Folder No. 7	Correspondence	1894, June 1-20
Folder No. 8	Correspondence	1894, June 21-30
Folder No. 9	Correspondence	1894, July 2-3
Folder No. 10	Correspondence	1895
Folder No. 11	Correspondence	1896
Folder No. 12	Correspondence	1897-September 1900
Folder No. 13	Correspondence	1843-1845 (Fragile-Do Not Issue)
Folder No. 14	Correspondence	1848-1852 (Fragile-Do Not Issue)
Folder No. 15	Correspondence	1854-1870 (Fragile-Do Not Issue)
Folder No. 16	Correspondence	1871-1882 (Fragile-Do Not Issue)

Folder No. 17 Correspondence

**1883-1889
(Fragile-Do Not Issue)**

Folder No. 18 Correspondence

**1890-1893
(Fragile-Do Not Issue)**

CASHBOOKS (records of cash receipts and disbursements)

B&F2- vol. 1	April 1, 1861 - March 31, 1864
B&F2- vol. 2	April 1, 1876 - April 23, 1878
B&F2- vol. 3	April 1, 1878 - April 17, 1880
B&F2- vol. 4	April 1880 - April 17, 1882
B&F2- vol. 5	April 1, 1882 - December 31, 1883
B&F2- vol. 6	January 1, 1884 - March 1884
B&F2- vol. 7	April 1, 1884 - February 1886
B&F2- vol. 8	March 1, 1886 - April 21, 1886
B&F2- vol. 9	April 1, 1886 - April 16, 1888 (original book)
B&F2- vol. 10	April 1, 1886 - February 1888 (partial duplicate of above)
B&F2- vol. 11	February - April 1888
B&F2- vol. 12	April 1888 - February 1890
B&F2- vol. 13	March - April 1890
B&F2- vol. 14	April 1888 - March 1890 (original book)
B&F2- vol. 15	April 1, 1890 - December 19, 1891
B&F2- vol. 16	April 1, 1890 - February 24, 1892 (original book)
B&F2- vol. 17	April 1, 1892 - January 31, 1893
B&F2- vol. 18	April 1, 1892 - March 31, 1894 (original book)
B&F2- vol. 19	December 19, 1891 - March 31, 1892
B&F2- vol. 20	February 24, 1892 - March 31, 1892 (includes a few April entries)
B&F2- vol. 21	April 1, 1893 - October 13, 1893 (duplicates bk. April 1, 1892 - March 31, 1894)

B&F2- vol. 22	October 14, 1893 - March 31, 1894 (duplicates bk. April 1, 1892 - March 31, 1894)
B&F2- vol. 23	April 1, 1894 - December 31, 1895
B&F2- vol. 24	January 2, 1896 - October 29, 1897
B&F2- vol. 25	October 30, 1897 - December 31, 1897
B&F2- vol. 26	November 15, 1897 - June 30, 1898 (partial duplicate of above)
B&F2- vol. 27	January 1, 1898 - December 31, 1898
B&F2- vol. 28	January 1, 1899 - July 31, 1899
B&F2- vol. 29	August 1, 1899 - December 31, 1899
B&F2- vol. 30	April 1, 1899 - September 20, 1899
B&F2- vol. 31	1901 - 1903
B&F2- vol. 32	June 1914 - December 1917

JOURNALS (account of daily transactions)

B&F2-VOL 32b	April 1, 1847-December 30, 1848
B&F2-VOL 33	April 1, 1851-September 5, 1853
B&F2-VOL 34	June 29, 1853-May 11, 1856 (Day book, overlaps above)
B&F2-VOL 35	September 10, 1853-April 1, 1856
B&F2-VOL 36	April 19, 1856-March 1862
B&F2-VOL 37	April-June 1862 (days not listed, only months)
B&F2-VOL 38	April 1870-March 1876
B&F2-VOL 39	April 1, 1876-March 30, 1878
B&F2-VOL 40	April 1, 1878-March 31, 1880
B&F2-VOL 41	April 1, 1880-March 31, 1882
B&F2-VOL 42	April 1, 1882-March 31, 1884
B&F2-VOL 43	March 1884
B&F2-VOL 44	April 1884-February 1886
B&F2-VOL 45	March 1886
B&F2-VOL 46	April 1886-March 1888
B&F2-VOL 47	April 1888-April 1890
B&F2-VOL 48	April 1890-March 1892
B&F2-VOL 49	April 1892-March 1894
B&F2-VOL 50	April 1894-December 31, 1895
B&F2-VOL 51	January 1, 1896-December 31, 1897
B&F2-VOL 52	January 1, 1898-December 31, 1899
B&F2-VOL 53	December 30, 1899-May 31, 1900

LEDGERS (final book of record in business transaction in which all debits and credits from the journal, etc. are placed under appropriate heads)

B&F2-VOL 54	April 1847-March 1851 (index)
B&F2-VOL 55	April 1851-September 1853 (index)
B&F2-VOL 56	April 1, 1856-March 31, 1862 (index)
B&F2-VOL 57	April 1, 1862-June 1, 1862 (incomplete)
B&F2-VOL 58	April 1, 1870-March 31, 1876
B&F2-VOL 59	April 1, 1876-March 31, 1878
B&F2-VOL 60	April 1, 1878-March 31, 1880
B&F2-VOL 61	April 1, 1880-March 31, 1882
B&F2-VOL 62	April 1, 1882-March 31, 1884 (index)
B&F2-VOL 63	April 1, 1884-March 31, 1886
B&F2-VOL 64	April 1, 1886-March 31, 1888
B&F2-VOL 65	April 1, 1888-March 31, 1890
B&F2-VOL 66	December 31, 1887-March 31, 1890 (probably Int. Dept. Bk - no cash entries)
B&F2-VOL 67	April 1, 1892-March 31, 1894 (index)
B&F2-VOL 68	April 1, 1894-December 31, 1895 (index)
B&F2-VOL 69	January 1, 1896-December 31, 1897 (index)
B&F2-VOL 70	January 1, 1898-December 31, 1899 (index)

1-25 LETTER BOOKS

- ⁱⁿ March 10, 1848 - August 2, 1859 (good condition)
B+F2 March 10, 1848 - August 2, 1859. Translation of Hawaiian letters. Typescript.
-24 December 21, 1859 - March 30, 1863 (deteriorating - has index)
ⁱⁿ April 1, 1863 - February 26, 1869 (deteriorating - has index)
B+F2-25 February 20, 1864 - June 6, 1881 (deteriorating)

3-17 MISCELLANEOUS

- B+F2 vol 83 Bond Register for Treasury Bonds. February 1873 - January 1906.
- B&F2 vol 71 Certificates of Deposit (Register), Republic of Hawaii. Gold. October 9, 20, November 4, 1899.
- B&F2 vol 72 Certificates of Deposit (Register), Republic of Hawaii. Outstanding Silver. March 15, 1897 - December 13, 1897.
- B&F2 vol 73 General Expenses of Provisional Government. January 21, 1893 - November 14, 1894. (By headings - includes military payroll, commissary, ordinance, printing, Commissioners to Washington, Ex. and Advisory council salaries, medical, Camp Boston, powder magazine guard.)
- Government Realization. May 1888 - March 1889. (primarily dealing with Samoan account)
- B&F2 vol 74 Receipt Book. Stubs. September 30, 1870 - March 31, 1875. (primarily for salaries and expenses of the Interior Department)
- B&F2 vol 75 Receipt Book. July 10, 1895 - September 1, 1898. (for money received from Interior Department)
- B&F2 vol 76 Receipts and Expenditures. January - December 1895. (by Departments and appropriations)
- B&F2 vol 77 Revenue and Postage Stamps. "C" January 1894 - December 1899. (sales & inventory)
- B&F2 vol 78 Revenue and Postage Stamps. "1" January 1900 - December 1902 (revenue). January - June 1900 (postage). (sales and inventory)
- B&F2 vol 81 Road and School Boards. January 1, 1894 - December 31, 1897. "C"
- B&F2 vol 82 Road and School Boards. January 1, 1898 - December 31, 1899 (road) January 1, 1898 - April 30, 1898 (school). "D"
- B&F2 vol 79 Revenue and Postage Stamps. 1903-1907
- B&F2 vol 80 Revenue and Postage Stamps. 1908-1915