## No. 4.

Mr. Back to the Hon. Major ATKINSON.

Re Court of Inquiry on Charges preferred against Captain Rowe, Engineer Militia.

Audit Office, 13th May, 1875.

THE attached muster roll shows both Baskeville and Flynn to have been on duty from 23rd to 27th September inclusive, and to have gone on pass on the 28th September. The muster roll is certified by

In acquittance roll (voucher 4-6440) Baskeville and Flynn are each paid five days' pay, 23rd to 27th September inclusive. Receipts acknowledged by Captain Rowe; authorities in proper form.

The acquittance roll bears the following certificate:—

"I certify that the individuals named in the foregoing account were actually employed in the situation and during the period specified opposite the name of each respectively.

"HENRY T. Rowe,

"Captain in charge." With reference to the explanation of Captain Rowe, that he adjusted the stoppage with the Paymaster to credit of the Government (page 29), and to Mr. Oldrey's statement that Captain Rowe's explanation was satisfactory to him as Paymaster to the corps (page 32 of proceedings), it would appear that in March (voucher 46047) seven days' pay was stopped from sapper D. E. Smith for uniform, the said sapper having earned a full period's pay. It may be inferred that Captain Rowe paid the difference to Smith out of the money stopped from Baskeville and Flynn.

On the other hand, there is nothing to show that the stoppage from Smith was not a legitimate stoppage for clothing issued to him on contractor's account. It will be observed that Mr. Oldrey does not detail Captain Rowe's explanation. Further, it may be remarked that, under any circumstances, the certificates to the acquittance sheet and muster rolls under Captain Rowe's hand were not in accordance with fact. That Captain Rowe drew from the Paymaster money which had never been earned by the men from whom he procured orders; and the accounts were passed on the strength of his certificate.

In the audit of pay sheets, the certificate of the officer is looked upon as a guarantee that the money has been earned, in the same manner as the certificate to a voucher for supplies that the goods have been delivered.

The Paymaster's clerk would appear to be much to blame, as had he not sanctioned the irregu-

larity complained of, it could not have occurred.

To stop men's pay for stores which they not only have not been supplied with, but which were not even in the possession of the corps, nor indeed in existence, is a most unusual proceeding. With reference to the objection of the stoppage of £1 per man, Captain Rowe, in reply to a question by the Court (page 27 of proceedings), states:—"Mr. Oldrey, the pay clerk of the Public Works Department, made them wait until the remainder of the company were paid, when he explained to them that the money was retained in the hands of the Government, and would not be paid to the tailor until I gave authorize to do as " rity to do so.'

The question might be asked, In whose hands was the money which was stopped for uniform, and

how long elapsed before the whole of it was paid to the tailor?

Notwithstanding the finding of the Board, it may be noticed that Captain Rowe admits that he placed men on pay to whom no pay was due. That he appended untrue certificates both to the acquittance sheets and muster rolls is self-evident. The money drawn by Captain Rowe on account of the two absent men was retained by him from October to February, when, with the connivance of the pay clerk, he attempted to square the matter. Captain Rowe cannot be justified, as far as can be learnt from evidence, in retaining the money for four months, on the plea that it was to pay the tailor for uniform, as it is clearly shown that no uniform was issued to either Baskeville or Flynn, they having left before the uniform was made.

FRED. BACK.

The Hon. Major Atkinson, &c., &c.

## No. 5.

Lieut.-Colonel Lyon to Captain Rowe.

Government Buildings, 17th May, 1875. (Telegram). I AM directed by the Hon. Major Atkinson (acting for the Native Minister) to inform you that he considers the evidence given at the late Court of Inquiry is so very unsatisfactory that the Government dispense with your services from this date; and His Excellency the Governor will be advised to cancel your commission. You will hand over the command to Captain Schofield.

I have, &c.,
WILLIAM C. LYON, Lieut.-Colonel, Acting Under Secretary Defence.

Captain Rowe, Ngaruawahia.

## No. 6.

The Hon. Major ATKINSON to Major GORDON.

Wellington, 26th May, 1875.

I have the honor to acknowledge the receipt of the proceedings of the Court of Inquiry held SIR,by you to investigate certain charges preferred against Captain Rowe, Engineer Volunteer Militia, and to inform you that I have perused them with no little astonishment, both on account of the manner in which you took the evidence, and at the conclusion at which you have arrived.

The first charge relates to the sale of a Government mare.