March 19, 1917.

To: Depot Quartermaster, Washington, D. C.

l. In all cases where amounts are due contractors which, if funds were available, would be paid upon a properly executed voucher, you are authorized by the Secretary of War to prepare and sign a voucher for the amount due and place it in the hands of the contractor securely attaching to the voucher a statement, dated and signed, reading:

"This account is not payable at this date by reason of the fact that no funds are now available owing to the failure of Congress to pass the general deficiency measure. This is the original voucher and payment will be made, when funds are available, only on presentation hereof. No other voucher will be issued covering this transaction except on conclusive proof of the loss of the original."

- 2. The duplicate voucher will be retained by the depot quartermaster and under no conditions will a second original voucher be given the contractor except upon the production of satisfactory evidence that the original voucher has been lost or destroyed.
- Statutes of the United States, the Quartermaster Corps can not recognize the assignment by contractors of claims against the United States within the meaning of making payment of amounts to the person to whom the claims may be assigned, but the procedure herein authorized will place in the hands of contractors evidence that they have amounts due them from the United States and may assist them materially in making arrangements with banks to extend them financial aid.
- 4. You will immediately advise all contractors having moneys due them from the United States which, if funds were available, would be payable from your office, that you stand ready, upon their request, to furnish them with a voucher prepared and signed in the manner herein stated.
- 5. A sample form of voucher is inclosed herewith for your information and guidance.

HENRY G. SHARPE
Quartermaster General.