

Article 132—Frauds against the United States

“Any person subject to this chapter—”

(1) “who, knowing it to be false or fraudulent—”

(a) “makes any claim against the United States or any officer thereof; or”

(b) “presents to any person in the civil or military service thereof, for approval or payment, any claim against the United States or any officer thereof;”

(2) “who, for the purpose of obtaining the approval, allowance, or payment of any claim against the United States or any officer thereof—”

(a) “makes or uses any writing or other paper knowing it to contain any false or fraudulent statements;”

(b) “makes any oath to any fact or to any writing or other paper knowing the oath to be false; or”

(c) “forges or counterfeits any signature upon any writing or other paper, or uses any such signature knowing it to be forged or counterfeited;”

(3) “who, having charge, possession, custody, or control of any money, or other property of the United States, furnished or intended for the armed forces thereof, knowingly delivers to any person having authority to receive it, any amount thereof less than that for which he receives a certificate or receipt; or”

(4) “who, being authorized to make or deliver any paper certifying the receipt of any property of the United States furnished or intended for the armed forces thereof, makes or delivers to any person such writing without having full knowledge of the truth of the statements therein contained and with intent to defraud the United States; shall, upon conviction, be punished as a court-martial may direct.”