

57. Falsifying official documents and false declarations. —Any person subject to this Act who commits any of the following offences, that is to say, —

- (a) in any report, return, list, certificate, book or other document made or signed by him, or of the contents of which it is his duty to ascertain the accuracy; knowingly makes, or is privy to the making of any false or fraudulent statement; or
- (b) in any document of the description mentioned in clause(a) knowingly makes, or is privy to the making of, any omission, with intent to defraud; or
- (c) knowingly and with intent to injure any person, or knowingly and with intent to defraud, suppresses, defaces, alters or makes away with any document which it is his duty to preserve or produce; or
- (d) where it is his official duty to make a declaration respecting any matter, knowingly makes a false declaration; or
- (e) obtains for himself, or for any other person, any pension, allowance or other advantage or privilege by a statement which is false, and which he either knows or believes to be false or does not believe to be true, or by making or using a false entry in any book or record or by making any document containing a false statement, or by omitting to make a true entry or document containing a true statement.

shall, on conviction by court-martial, be liable to suffer imprisonment for a term which may extend to fourteen years or such less punishment as is in this Act mentioned.

NOTES

1. (a) An offence under this section should not be dealt with summarily under [AA.ss.80, 83 or 84](#). Before trial is ordered on charges under this section, reference should be made to the DJAG Command concerned.
- (b) This section refers to strictly official documents.
2. Clauses (a) and (b).—A report (which must be in writing), return, certificate or other document mentioned herein must be one executed by the accused in his capacity as a person subject to AA and not in some civil capacity. The 'other document' which should be ejusdem generis, should be specified in the statement and particulars of the charge. A trivial error in the report should not, in the absence of fraud or bad faith, be made the ground of a charge under these clauses.
3. 'Made by him'. —Making a document means creating or bringing it into existence e.g., writing or typing it as distinguished from sealing, signing or otherwise executing it.
4. In determining whether or not it was the duty of the accused to ascertain the accuracy of the report, etc., referred to in the charge, the court may use their military knowledge ([AA.s.134](#)).
5. (a) If a person makes false entries as to payments made in a book which it was his duty to keep in his official capacity he may be charged with knowingly making false statement under clause (a) or, if it can be shown that he intended to defraud by means of the entries, he may be charged with knowingly making a fraudulent statement. Similarly, if he omits to make in the book entries of payments made by him or to him he may; if the evidence justifies such a course, be charged with knowingly making such omissions with intent to defraud under clause (b).
(b) When the accused has on the same occasion made a number of fraudulent entries on an acquittance roll, etc., an omnibus charge under [AA. s.52\(f\)](#) would be preferable to a number of charges under clause (a).
6. Knowingly. —[See note 18 to AA. s.34](#).
7. It is wrong to make a statement made by an accused in defence or in explanation of an offence imputed to him, the subject of a charge against him, such statement or explanation is strictly analogous to a plea of 'not guilty' before a court-martial, thus casting the burden of proof on the other side, and the accused is at liberty to make at any preliminary inquiry the best excuse he can.
8. Clause (c). —The suppression, etc., of a document is not an offence under this clause if it is affected only with intent to deceive and not to defraud. The question as to the duty of the accused to preserve or produce the document will be determined by the court using their military knowledge. The particulars of a charge under this clause should show the capacity or appointment on account of which it was the accused's duty to produce or preserve the document.
9. Clause (e). —(a) Other advantage or privilege must be of a similar kind.

(b) obtaining pension or other such advantage may be for himself or any other person whether subject to AA or not.