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"SEC. 15-A. Penal Provision.—Any person who fails or refuses to turn over collections of the specific taxes mentioned in the preceding section within the period herein fixed, or who delays, obstructs, fails or refuses to effect the release of the funds or any portion thereof within the time herein prescribed or who orders, causes, or

effects the transfer or diversion of funds contrary to the allocation distribution provided herein, or who causes or effects disbursements from the funds in excess of the maximum percentages fixed herein, shall upon conviction, be punished with a fine of not less than five thousand pesos nor more than ten thousand pesos; or imprisonment of not less than six months and one day, nor more than six years, or both, in the discretion of the court. In addition, he shall also suffer the accessory penalty of temporary special disqualification from public office."

SEC. 3. This Act shall take effect on January 1, 1970.

Approved, June 21, 1969.

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