

75-3026. Accounts of expenditures; penalty. Whenever an appropriation shall be made by the state for any purpose, to be expended by the state, the officer or person having charge of such fund shall keep an account thereof, showing when, to whom and for what purpose any portion of said fund has been expended; and if any officer, agent, trustee, director or any other person shall grant, allow, audit, take or present any voucher for a greater sum of money than was actually appropriated, paid or expended for the purpose stated or indicated in said appropriation, he or she shall be deemed guilty of embezzlement, and shall be punished by confinement and hard labor not exceeding five years, or in the county jail not less than six months.

History: L. 1886, ch. 103, § 2; Feb. 27; R.S. 1923, 75-3026.