Sec. 182a. Any officer or employee of a school district who shall wilfully falsify any record required to be kept under the provisions of Act No. 26 of the Public Acts of the First Extra Session of 1948, as amended, being sections 388.1 to 388.41, inclusive, of the Compiled Laws of 1948, or any other school law of this state, having a bearing on school aid, shall be guilty of a misdemeanor, punishable by a fine of not more than $2,500.00 or imprisonment in state prison for not more than 2 years, or both, in the discretion of the court. The teacher's certificate of any person who shall be convicted of wilfully falsifying any such record shall be suspended for a period of 5 years and for such additional period as the superintendent of public instruction may determine.