§ 36. Systems of accounts. The state comptroller may formulate and prescribe systems of keeping accounts for the municipal corporations, districts, agencies and activities specified in section thirty of this chapter. The comptroller, from time to time, whenever he shall deem it necessary, may direct the installation of a system of keeping accounts by any one or more of the municipal corporations, industrial development agency, districts, agencies or activities for which such system was formulated and prescribed. Any officer who shall refuse or willfully neglect to comply with such direction of the comptroller within such reasonable time as the comptroller may prescribe shall be guilty of a misdemeanor. The comptroller may, however, and upon good and sufficient cause shown shall, extend such prescribed time as may be reasonable and necessary. The expense of installing a system of keeping accounts in pursuance of this section shall be paid out of such appropriation as shall be made to carry this article into effect.