§ 34. Reporting of service and salary information. The comptroller shall adopt rules and regulations, which shall have the force and effect of law, for the reporting of service and salary information for all employees of participating employers. The chief fiscal officer of each participating employer, or if there be no chief fiscal officer, the officer exercising similar duties, shall file the report with the comptroller, in such form and at such times as may be prescribed in the rules and regulations. The refusal or willful neglect of such chief fiscal officer or other official to file the report as herein prescribed shall be a violation and shall subject the officer so refusing or neglecting to a penalty of five dollars per day for each day's delay beyond seven days, to be paid on demand of the comptroller.