§ 1724. Form and audit of claims. 1. No claim against a central school district or a union free school district, except for compensation for services of an officer or employee engaged at agreed wages by the hour, day, week, month or year or for the principal of or interest on indebtedness of the district, shall be paid unless an itemized voucher therefor approved by the officer whose action gave rise or origin to the claim, shall have been presented to the board of education of the district and shall have been audited and allowed. The board of education shall be authorized, but not required, to prescribe the form of such voucher.

2. The board of education, in considering any claim, may require any person presenting the same to be sworn before it or before any member thereof and to give testimony relative to the justness and accuracy of such claim, and may take evidence and examine witnesses under oath in respect to the claim, and for that purpose may issue subpoenas for the attendance of witnesses. When a claim has been finally audited by the board of education the clerk of such board shall endorse or attach a certificate of such audit upon the claim or upon an abstract on which such claims are listed and file the same as a public record in his office. When any claim has been so audited and a certificate thereof so filed, the clerk of the board of education shall draw a warrant specifying the name of the claimant, the amount allowed and the fund, function and object chargeable therewith and such other information as may be deemed necessary and essential, directed to the treasurer of the district, authorizing and directing him to pay to the claimant the amount allowed upon his claim. A copy of such warrant shall be filed in the office of the clerk.

3. The board of education may by resolution authorize the payment in advance of audit of claims for public utility services, postage, freight and express charges. All such claims shall be presented at the next regular meeting for audit, and the claimant and the officer incurring or approving the same shall be jointly and severally liable for any amount disallowed by the board of education.

As used in this subdivision, the term public utility services shall

mean electric, gas, water, sewer and telephone services.