§ 2524. Form of claims. 1. No claim against a city 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 or claims auditor of the city school 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 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.