**§ 86. Town public welfare funds.** 1. The taxes levied for public assistance and care in a town shall be paid to the town supervisor, who, without prior audit, shall disburse them on written order of the town public welfare officer for the payment of bills and claims submitted in accordance with the provisions of law relating to such town. All such bills and claims shall be filed annually with the town clerk.

2. The town supervisor shall, without prior audit, issue individual checks to persons as authorized by the town welfare officer on forms as either prescribed or approved by the state department of social welfare, or such supervisor shall pay over to the town welfare officer for use as a revolving fund such amount as the town board authorizes. When a revolving fund has been established, the town welfare officer shall, furnish to the town a bond in such penal sum and with such sureties as the town board may approve, conditioned upon the faithful discharge of his duties. Whenever a revolving fund has been established the welfare officer shall pay all welfare claims for which the town is legally responsible excepting salaries and other compensations from such revolving fund. Upon receiving such revolving fund the town welfare officer shall deposit such sum of money received in an official bank account, in the bank or trust company designated for such purpose by the town board, and he shall also enter in a suitable book or books kept by him for that purpose a record of the receipts and payments of such revolving fund. From appropriations for town welfare purposes the town supervisor shall, each month, on presentation by the town welfare officer of bills and claims, submitted in accordance with the provisions of law relating to such town, and statements of other disbursements on forms as either prescribed or approved by the state department of social welfare, reimburse such revolving fund for the amount of disbursements therefrom during the preceding month.