§ 118. Form of claims. 1. Except as otherwise provided by this section, no claim against a town, except for a fixed salary, for compensation for services of officers or employees regularly engaged by the town at agreed wages by the hour, day, week, month or year, for the principal of or interest on indebtedness, or amounts becoming due upon lawful contracts for periods exceeding one year, shall be paid unless an itemized voucher therefor, in such form as the town board or the town comptroller shall prescribe, shall have been presented to the town board or town comptroller and shall have been audited and allowed. Such voucher shall be accompanied by a statement by the officer whose action gave rise or origin to the claim that he approves the claim and that the service was actually rendered or supplies or equipment actually delivered. The town board may determine, by resolution, that vouchers shall be certified or verified.

2. The town board 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 town board.

As used in this subdivision the term public utility services shall mean electric, gas, water, sewer, fuel oil and telephone services.