§ 125. Duties of supervisor. Except where duties specified herein are devolved upon the town comptroller pursuant to section thirty-four of this chapter, the supervisor of each town shall have the following duties:

1. The supervisor shall keep in his records, in such manner and form as the state department of audit and control may direct, a separate account with every appropriation for which funds are appropriated or raised by tax. He shall state in every check or draft drawn by him the fund against which it is drawn and the appropriate account chargeable therewith. He shall not permit any fund or appropriation account to be overdrawn at any time nor draw upon one fund or appropriation account to pay a claim chargeable to another. In a town in which there shall be no town comptroller no money shall be paid out by the supervisor except upon the warrant, order or draft of the town clerk, after audit and allowance by the town board. In a town in which there shall be a town comptroller no money shall be paid out by the supervisor except upon the warrant, order or draft of the town comptroller, after audit and allowance thereof. The supervisor, however, may pay the principal of and interest on indebtedness, stated salaries, compensation for services of officers or employees regularly engaged by the town at agreed wages by the hour, day, week, month or year, and amounts becoming due upon lawful contracts for periods exceeding one year for which provision for payment has been made in the annual budget and payments authorized by subdivision two of section one hundred eighteen of this chapter, without prior audit.

2. The supervisor shall without prior audit, issue individual checks to the persons as authorized by the town welfare officer or pay over to the town welfare officer moneys for the revolving fund as provided by section eighty-six of the social welfare law, and the receipt of the town welfare officer shall be a sufficient voucher for such payment. The supervisor shall render to the town board at the end of each month a detailed statement of all money received and disbursed by him for such month, and shall file a copy in the office of the town clerk.