



*New York State Archives*

**Vouchers for expenditures on account of canal fund A1145**

---

New York State Archives  
222 Madison Avenue  
Albany, NY 12230  
[archref@nysed.gov](mailto:archref@nysed.gov)  
URL: <http://www.archives.nysed.gov/>

---

## Table of Contents

---

Overview of the Records .....	3
Arrangement .....	3
Administrative History .....	3
Scope and Contents .....	4
Related Information .....	4
Use of Records .....	4
Access Terms .....	5

## Overview of the Records

---

<b>Repository:</b>	New York State Archives
<b>Summary:</b>	Vouchers for Canal expenditures submitted for audit by canal officials to the Comptroller, Chief Clerk or Auditor of the Canal Department by Canal officials. The vouchers include name of payee, nature of expenditure, and amount of payment. Attached to vouchers are bills, invoices, orders to pay, and letters. Vouchers for refunds of overpaid tolls are also included.
<b>Creator:</b>	New York (State). Comptroller's Office
<b>Title:</b>	Vouchers for expenditures on account of canal fund
<b>Quantity:</b>	34 cubic feet
<b>Inclusive Date:</b>	1833-1900
<b>Bulk Date:</b>	bulk 1853-1900
<b>Series:</b>	A1145

[^ Return to Table of Contents](#)

---

## Arrangement

---

Chronological.

[^ Return to Table of Contents](#)

---

## Administrative History

---

A law of 1833 established a second deputy comptroller in charge of auditing canal expenditures.

His office was abolished and duties were transferred to the new office of Chief Clerk of the Canal Department by a law of 1840. The Office of Auditor of the Canal Department was established by a law of 1848. All the duties and powers of the Comptroller in relation to canals (except as a Commissioner of the Canal Fund) and of the Chief Clerk of the Canal Department were transferred to the new office. The Office of Canal Auditor was abolished by a law of 1883 and all its duties and powers reinvested on the Office of Comptroller.

[^ Return to Table of Contents](#)

---

## Scope and Content Note

---

Vouchers for canal expenditures were submitted for audit to the Comptroller (prior to 1848 and after 1883) or to the Chief Clerk or Canal Auditor (1848-1883) by the Canal Commissioners, superintendents of repairs, engineers, toll collectors, Canal Appraisers, and other canal officials.

The vouchers vary greatly in form; some are handwritten, most printed, but all give name of payee, nature of expenditure, and amount of payment. The vouchers previous to ca. 1890 were originally bundled by month, with the wrapper bearing name of payee, date, amounts of each voucher, and total amount. After that date vouchers are numbered on the dorso side and filed in that order. Attached to the vouchers are bills, invoices, orders to pay, and letters. The vouchers include many "Refunding Vouchers" for refund of overpaid tolls. The vouchers were boxed with an attached label bearing dates of vouchers within (often the date is wrong by several years). The boxes prior to 1883 were labelled "Canal Auditor vouchers." Those after 1883 were labelled "Comptroller's vouchers on account of Canal Fund." There are very few vouchers from before 1853.

[^ Return to Table of Contents](#)

---

## Related Information

---

### Related Material

Series A1141, Documents Relating to Refund of Overpaid Tolls.

[^ Return to Table of Contents](#)

---

## Use of Records

---

### Access Restrictions

There are no restrictions regarding access to or use of the material.

## Access Terms

---

- Accounting
- New York (State)
- Canals
- Canals--New York (State)--Finance
- Canals--Economic aspects
- Vouchers (sales records)
- New York (State). Canal Fund
- New York (State). Department of Audit and Control
- New York (State). Office of the Chief Clerk of the Canal Department
- New York (State). Office of the Auditor of the Canal Department