

magistrates to produce upon oath their treasurer's accounts, which were accordingly audited. And we also learn, that from the Restoration down to the Union, a clerk to the borough-roll was appointed by the crown, whose proper business it was to examine and audite the accounts of the boroughs.

Notwithstanding the foregoing salutary regulations, and the form constantly practised to make them effectual, the boroughs of late years have forbore to present their accounts in exchequer; hoping that they would be overlooked by the English court of exchequer, established in Scotland after the Union; which accordingly happened. This neglect in the court of exchequer is greatly to be regretted, because it reduces the royal boroughs, by the male-administration of their magistrates, to the same miserable condition that is so loudly complained of in the statutes above mentioned. It is undoubtedly in the power of the Barons to restore good government to the boroughs, by compelling the magistrates to account yearly in the court of exchequer, according to the foregoing regulations. And to that end no more is necessary, but to signify publicly that they are resolved hereafter to put these regulations in execution.

How beneficial that step would be to this country in general, and to the royal boroughs in particular, will appear from considering, first, the unhappy consequences that result from suffering magistrates to dispose of the town's revenues, without any check or control; and next the good effects that must result from a regular and careful management, under the inspection of the King's judges.

The unhappy consequences of leaving magistrates without any check or control, are too visible to be disguised. The revenues of a royal borough are seldom laid out for the good of the town, but in making friends to the knot who are in possession of the magistracy; and in rioting and drunkenness, for which every pre-
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