



Comptroller and Auditor General
Report on Value for Money Examination

Department of Arts,
Culture and the Gaeltacht

The National Museum at Collins Barracks

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4-5 Bóthar Fhearchair, Baile Átha Cliath 2
(Tel. 01-6613111, fo-líne 4040/4045, Fax: 01-4752760)
nó trí aon díoltóir leabhar

Dublin
Published by the Stationery Office

To be purchased directly from the
Government Publications Sales Office,
Sun Alliance House, Molesworth Street, Dublin 2
or by mail order from
Government Publications, Postal Trade Section,
4-5 Harcourt Road, Dublin 2
(Tel. 01-6613111, extension 4040/4045, Fax: 01-4752760)
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Report of the Comptroller and Auditor General

The National Museum at Collins Barracks

I have, in accordance with the provisions of Section 9 of the Comptroller and Auditor General (Amendment) Act, 1993, carried out a value for money examination of the project to provide a new National Museum facility at Collins Barracks, Dublin.

I hereby submit my report of the above examination for presentation to Dáil Éireann pursuant to Section 11 of the said Act.

A handwritten signature in black ink, appearing to read 'John Purcell', with a large, stylized loop at the end.

John Purcell
Comptroller and Auditor General

15 October 1996

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Summary of Findings

Background

In December 1988, the Government decided to close Collins Barracks in Dublin as a military installation. Efforts by the Department of Defence over a number of years to sell the property for a satisfactory price failed. The Government decided in 1993 not to proceed with the sale and an interdepartmental group of officials was established to consider possible future uses for Collins Barracks.

It had been recognised for many years that the accommodation available to the National Museum was inadequate to allow it to fully discharge its duties. An Office of Public Works (OPW) study concluded that all the National Museum's requirements for extra accommodation could be met in a development at Collins Barracks at an estimated cost of £65m. The Government approved in principle the development of a National Museum facility at Collins Barracks in September 1993 but instructed that the feasibility of providing not more than £35m from the National Development Plan 1994-1999 for a revised first phase of the OPW proposal should be examined.

Scope of the Examination

The examination of the Collins Barracks project sought to establish whether

- the project was properly appraised and planned
- the project is being managed efficiently
- the first phase of the project has been completed on time and within budget
- the second phase is proceeding according to plan.

Project Appraisal and Planning

The Collins Barracks project proceeded without the adoption of a long-term strategic plan covering all the essential elements of the project. Targets for project outputs were set only for the first phase of building work. Officials were aware of other project elements, like exhibition design, conservation and documentation of artefacts and recruitment and training of staff, but no clear targets were set for completion of such tasks and no overall project budget was set.

The factors which contributed to the absence of a firm project plan were

- ongoing uncertainty about the amount of funding which would be made available — for the first two and a half years of the project it was not known whether the amount of funding available for building and renovation work would be £25m or £33m

- the necessity to undertake a significant amount of building work in 1994 to avail of Exchequer funding of £10m which was available only in that year
- an initial narrow focus of project planning on physical development of buildings (and directly related activities such as evacuation by military units) because the project emerged as a way of using Collins Barracks rather than as a solution to the National Museum's accommodation problems
- the sanctioning of expenditure on the project in 1994 without the normal appraisal procedures for a capital project of this kind and scale having been carried out.

While no overall project budget was set, OPW drew up a number of suggested strategies to indicate how different amounts of funding for building and renovation work might be used and the type and quantity of accommodation which could be produced.

There is currently no clear view about what the ultimate overall cost of the project will be, or how it will be funded. Also, although the impact of the Collins Barracks project on staff levels and running costs of the National Museum will be very significant, it has not yet been fully established. Overall National Museum expenditure in 1996 is estimated at almost £4.3m — an increase of nearly 80 per cent on the 1994 level.

Project Management

A number of groups representing the various agencies involved with the Collins Barracks project have acted in monitoring and steering capacities since the project started. No single group consistently undertook long-term strategic planning to the point where an overall project plan was adopted.

Currently, a working group representative of the main agencies involved in the project meets once or twice a month to oversee ongoing work and to consider project planning issues. However, no formal terms of reference for the group have been adopted. No single project manager has been appointed to co-ordinate all the separate elements of the project.

Outturn on First Phase

The eastern part of Collins Barracks was evacuated by military personnel in May 1994 to allow the first phase of building work to start. This required the installation elsewhere in Collins Barracks of prefabricated buildings for the evacuated units, relocation of the Barracks' communication centre and the construction of a new perimeter fence, involving total expenditure of £750,000.

A contract for the first phase of building work for the Collins Barracks project was placed at a cost of £8.3m and building work started on 1 June 1994. Together with design and planning consultants' fees estimated at £1.5m, this contract was intended to facilitate expenditure of the bulk of the £10m available in 1994. However, it was clear by September of that year that the work which could be carried out by year end would only allow £8m to be spent in 1994. A second contract, at a cost of £1.9m, was agreed with the existing building contractor. This involved bringing forward from the second phase external renovation work on other buildings. The major work on both contracts was completed by April 1995.

The total amount of usable space available to the National Museum increased by 48 per cent following the first phase of renovation and building work at Collins Barracks. The new exhibition areas were inspected in February 1996 by a museum conservation expert. He concluded that the conversion of the buildings had been a resounding success.

Work on developing a suitable exhibition design for the renovated areas began in August 1994 but agreement between National Museum personnel and the design team on an overall museum interpretation had not been reached by September 1995. As a result, specialist design consultants were engaged to help.

The current target date for opening the inaugural exhibition in the galleries provided in the first phase of accommodation at Collins Barracks is March 1997. When the project started, the aim was to open some of the exhibition space to the public by May 1995.

The total estimated capital cost of the first phase of the new museum facility is £15m. This includes expenditure on exhibition design and fitting out, estimated to cost around £2m. The cost of conservation, documentation and transport of artefacts to Collins Barracks will be a considerable further project expense.

Progress on Second Phase

It was decided in July 1996 that overall funding for the building and renovation work for the Collins Barracks project will be £28m. The work carried out so far has accounted for £12.5m of that total.

It was originally intended that the second phase of building work would be completed by the end of 1999. However, given the current status of planning, the remaining building and renovation work will take up to five years to complete. Thereafter, further time will be required to complete the installation of an exhibition.

A functional brief for the accommodation to be provided in the remainder of the Collins Barracks project is currently being prepared. This brief and the experience gained on the first phase of the project should provide the basis for the compilation of a comprehensive project plan.

The National Museum at Collins Barracks

1 Introduction

- 1.1 The National Museum of Ireland is responsible for the State's collections of antiquities, decorative arts, historical industry and folklife artefacts and zoological and geological specimens.
- 1.2 A major project to create a new National Museum facility at Collins Barracks in Dublin commenced in 1994. Many separate public sector bodies are involved in, or affected by, the project. The main activities related to the project are
 - evacuation of the military units resident in Collins Barracks
 - renovation of important 18th and 19th century listed buildings and a substantial programme of construction of new buildings
 - identification and interpretation of museum artefacts for exhibition
 - preparation and installation of the exhibition
 - installation of visitor facilities
 - recruitment and training of staff and
 - promotion of the new museum facility.
- 1.3 The first phase of building work for the Collins Barracks project was due for completion in December 1994 with an initial target date of May 1995 for the opening of some of the renovated space to the public. Building and renovation work on the remainder of the complex was to be carried out over the years 1995 to 1999.
- 1.4 No overall budget was set for the project. At the time the project started, it was envisaged that building work and some of the fitting out costs alone would cost at least £25m. Depending on whether or not it was decided to provide accommodation for the Museum's folklife collection at a location outside Dublin, a further £8m might have been available for building work at Collins Barracks. Expenditure on other necessary elements of the project was not budgeted for.
- 1.5 This report examines progress on the project up to the end of July 1996. In particular, it focuses on the following questions
 - was the project adequately appraised and planned?
 - is the project being managed efficiently?
 - has the first phase of the project been completed on time and within budget?
 - is the second phase proceeding according to plan?

2 Background

2.1 The primary functions of the National Museum are

- acquisition of artefacts to build comprehensive collections of national importance
- conservation and preservation of artefacts
- research into the origins and history of artefacts
- exhibition of artefacts to the public
- education of the public in the knowledge and appreciation of the various collections.

Existing Accommodation

2.2 Before extra accommodation was provided at Collins Barracks, the National Museum occupied a total of 16,774m² of accommodation at six separate locations (see Table 2.1). Less than one third of this space was used for exhibition purposes. Over half was used for storage.

2.3 It has for many years been argued, that the amount of space available to the National Museum has been insufficient to allow it to discharge fully its responsibilities.

- Because it has run out of space, the National Museum has not taken into its possession many artefacts of historical and archaeological significance. Artefacts owned by the Museum, or which it has been offered or had a legal right to acquire, are stored at diverse locations out of the direct control of the Museum.
- Although some improvements have been made in the recent past, much of the National Museum's current storage space is overcrowded, resulting in disorder and inaccessibility of artefacts in some stores. Some large scale objects, including archaeological finds, are stored in sheds with no environmental controls.
- In 1994, the Museum's storage facilities at the Kildare Street premises were surveyed by a conservation expert. He concluded that most of the storage facilities there were totally inappropriate for the survival of artistic material. Substantial quantities of collections were found to be in appalling conditions and actively deteriorating because of overheating and dirt. There were tide marks on some objects and storage containers as a result of repeated flooding over a long period. Because of overcrowding, there was insufficient room to effect improvements.
- While it is not necessary for the Museum to exhibit all the artefacts in its possession, the Museum has important artefacts and collections - particularly the folklife collection - which it is currently unable to exhibit. Some material has been loaned to provincial or special interest museums as a means of increasing public access to artefacts.

Table 2.1 – National Museum Accommodation at end September 1995

Location	Exhibition/ visitor facilities m ²	Storage ^a m ²	Conservation and research m ²	Support services/ administration m ²	Total space m ²
Dublin					
Kildare St	2,582	1,343	770	719	5,414
Merrion St	2,165	85	-	168	2,418
Merrion Row	440	872	146	150	1,608
Merrion Lane	-	-	267	179	446
Beggars Bush	-	1,778	-	-	1,778
Co Offaly					
Daingean	-	5,110	-	-	5,110
All locations	5,187	9,188	1,183	1,216	16,774

Source: OPW; National Museum

Note: ^a Some conservation and research work may be carried out in storage areas.

- 2.4 The National Museum does not have a complete index of the location of its holdings of artefacts. Each division of the Museum has a set of registers of artefacts received and card indices, but most of these are discontinuous or incomplete. There are also backlogs of artefacts to be registered. A 1994 consultancy report concluded that inadequate documentation is a serious hindrance to the Museum, impeding many functions such as research and preparation of exhibitions and publications. Lack of a location file for many objects also prevents adequate stocktaking for control and security purposes.
- 2.5 The unsatisfactory storage conditions at the National Museum and the lack of regular or systematic stocktaking were reported to the Committee of Public Accounts in the Comptroller and Auditor General's Report on the 1988 Appropriation Accounts.¹ The Accounting Officer was reported as stating that, subject to the exigencies of the public finances, it was hoped to provide necessary additional staff and equipment on a phased basis in conjunction with the development of substantial new accommodation for the Museum and renovation of storage space.

¹ The text of the report is reproduced in Appendix A.

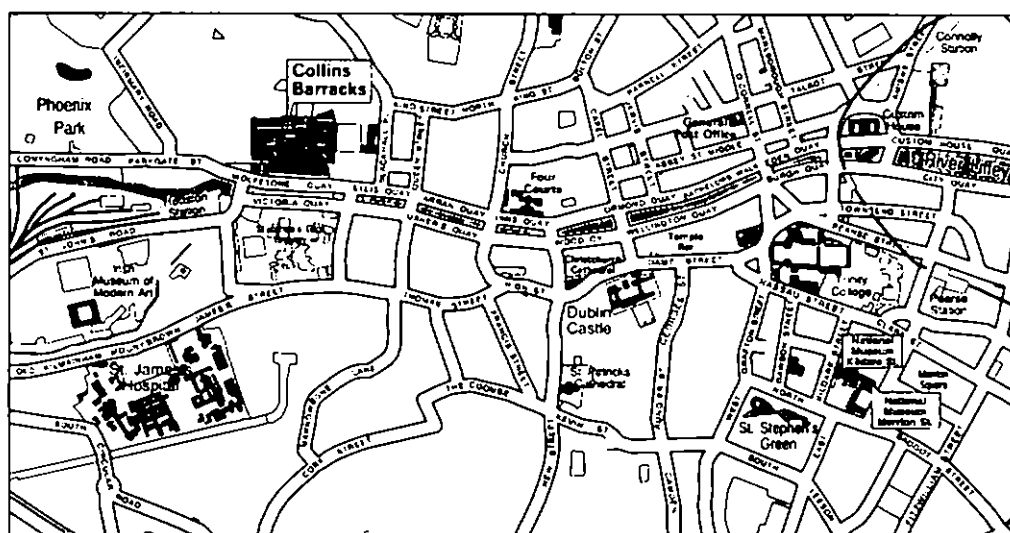
Previous Accommodation Proposals

- 2.6 A number of solutions to the National Museum's accommodation difficulties were considered in recent years.
- In 1984, it was proposed that the decorative art and industrial collection would be accommodated in the Royal Hospital, Kilmainham (now the Irish Museum for Modern Art).
 - An alternative proposal to house part of the decorative art and industrial collection in a new museum building at the Custom House Docks in Dublin, as part of the Irish Financial Services Centre development, was considered in the period 1988 to 1993. The proposal progressed to the design stage before being discontinued when it was decided that a development at Collins Barracks would meet more of the National Museum's requirements. Expenditure of almost £103,000 was incurred by way of payment of architectural fees for a feasibility study of the Custom House Docks proposal.
 - In 1992, a working group of the Board of Visitors of the National Museum examined a number of possible sites outside Dublin which might be suitable to house the folklife collection.

Collins Barracks

- 2.7 Collins Barracks in Dublin is a complex of 18th and 19th century stone and brick buildings and some more modern structures. Many of the older buildings are listed for preservation or protection because of their historical and architectural importance. Although continuously occupied as a military installation since its foundation, the complex had gradually fallen into disrepair.
- 2.8 The Government decided in December 1988 to close Collins Barracks as a military installation. Attempts were made by the Department of Defence to sell the complex but offers to purchase fell short of the valuation.
- 2.9 The Government decided in 1993 not to proceed with the sale of Collins Barracks. In the light of interest in the complex expressed by a number of public sector bodies, an interdepartmental group, chaired by a Department of Finance official, was established to consider possible future uses of Collins Barracks. The group examined a wide range of options which would ensure the preservation and continued use of the listed buildings. It concluded that Collins Barracks would be suitable for relocation of selected aspects of the National Museum.

Figure 2.1 — Location of Collins Barracks, Dublin



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- 2.10 Following submission of the interdepartmental group's report, the Government decided in September 1993 that the group should examine the feasibility of providing funding from the National Plan 1994-1999 for the development of Collins Barracks for use by the National Museum. Appendix B sets out a chronology of the main events and decisions in relation to the Collins Barracks project.

Agencies Involved

- 2.11 Overall responsibility for the proper planning, management, co-ordination and implementation of the National Museum project rests with the Department of Arts, Culture and the Gaeltacht because
- the Department sets National Museum policy and oversees its operations
 - the Department is the implementing agency for the sub-measure of the Operational Programme for Tourism under which the project is intended to be partially funded.
- 2.12 Because of the way in which the Collins Barracks project evolved, two other public sector agencies have played central roles in its development.
- The Office of Public Works (OPW) was responsible for construction planning, design and project management of building work at Collins Barracks. Exchequer funding for architectural and engineering design, construction and renovation work on the project has been provided through OPW.

- The Department of Finance chaired the interdepartmental group and was involved in key decisions on funding and overseeing the project. It also controls staffing levels in the National Museum.
- 2.13 A number of other public sector agencies also have involvement in the Collins Barracks project, though in a more limited way.
- Defence Forces personnel were still in occupation of Collins Barracks at the time the project commenced. Part of Collins Barracks has since been evacuated but a large part of the complex is still in use as a military installation.
 - The Department of Defence originally managed Collins Barracks, which is owned by the Minister for Finance. Responsibility for maintenance of part of Collins Barracks has been transferred to OPW but the Department of Defence still manages the areas occupied by Defence Forces personnel.
 - The Department of Tourism and Trade is the lead department in monitoring and administering the EU-funded Operational Programme for Tourism 1994-1999, under which the project is to be part-financed.

3 Project Planning and Management

- 3.1 The full scope of the project to establish a new National Museum facility at Collins Barracks has not been formally defined. It emerged as the preferred solution to the problem of how best to preserve and utilise Collins Barracks. As a result, the initial focus of planning and budgeting was on the physical development of the buildings and the associated costs. However, the Collins Barracks project consists of many other crucial elements e.g. evacuation of the resident military personnel and the development and execution of an appropriate exhibition design.
- 3.2 In this report, the scope of the Collins Barracks project is taken to include
- evacuation of the military personnel
 - renovation of existing buildings and construction of new buildings
 - development of the exhibition design
 - selection, preparation and transfer of museum artefacts
 - staff recruitment and training
 - identification of the implications of expansion for ongoing Museum running costs.

Development of Project Proposal

Assessment of Accommodation Needs

- 3.3 At the request of the Department of Arts, Culture and the Gaeltacht, the OPW carried out a study of the practical feasibility of accommodating the National Museum within the Collins Barracks complex. The study, which included an assessment of the accommodation needs of the National Museum, in consultation with National Museum staff, was completed in May 1993.
- 3.4 The National Museum has traditionally been organised around four distinct collections - Irish antiquities, art and industry, folklife and natural history. The curator of each collection provided a brief of requirements for exhibition, storage, conservation and administration. OPW compiled the space requirements, allowing for shared public areas and facilities. It concluded that the National Museum would, in an ideal situation, have at its disposal about 54,000m² of accommodation - over three times the amount of accommodation in use in September 1995.

Proposed Use of Accommodation

- 3.5 It was assumed in the accommodation needs study that the National Museum would retain the two existing purpose-built museum premises at Kildare Street and Merrion Street (approximately 7,800m² in all). The study concluded that, subject to adequate funding being available, all the National Museum's other accommodation needs (about 46,000m²) could be met in a development at Collins Barracks.

- 3.6 OPW estimated that the renovation of existing buildings, construction of substantial new accommodation and the associated design fees would cost £65m at 1993 prices. The feasibility study specifically did not address the cost of such items as exhibition design, fitting-out and preparation of exhibits or the impact of the new facility on the Museum's existing level of staffing, administration or running costs.
- 3.7 The Government decided in September 1993 that the feasibility of providing not more than £35m from the National Development Plan 1994-1999 for a revised first phase of the OPW proposal should be examined, confined predominantly to the refurbishment of existing buildings at Collins Barracks.
- 3.8 The interdepartmental group considered the issue and concluded that it was technically feasible to provide the necessary accommodation, facilities and services to support the operation of a National Museum facility at Collins Barracks for the sum of £35m but that the scope of the facility would be less than originally envisaged. The group noted that besides refurbishment of existing listed buildings, substantial new buildings would be required and these would absorb a significant proportion of the expenditure.
- 3.9 The interdepartmental group was unable to establish how funding of £35m could be provided under the National Development Plan 1994-1999.

Accommodation of the Folklife Collection

- 3.10 The OPW feasibility study assumed that the antiquities and natural history collections would continue to be housed in the Kildare Street and Merrion Street premises, respectively, and that the art and industry and folklife collections would be housed in Collins Barracks.
- 3.11 Subsequent to the Government decision in September 1993, the question of whether it would be desirable to provide accommodation to house the Museum's folklife collection at a location outside Dublin, instead of at Collins Barracks, was raised again.
- 3.12 In March 1994, the Minister for Arts, Culture and the Gaeltacht appointed an Interim Board to prepare a five-year strategic plan for the National Museum. Among other issues, the plan was to address the question of housing appropriate elements of the Museum's collections, including the folklife collection, at venues outside Dublin. In its final report in May 1995, the Interim Board recommended that the folklife collection should be located at Collins Barracks for two reasons.

- The new museum should be used to present a coherent exhibition on the theme of continuity of Irish civilisation, rather than to house a group of separate collections. Artefacts in the folklife collection would be an integral part of that thematic exhibition.
- There would be economies of scale to be gained from locating the folklife collection at Collins Barracks.

- 3.13 The Minister decided in July 1996 that relevant folklife artefacts would be included in the exhibition at Collins Barracks and that a new museum facility to house the remainder of the collection would be provided at a location outside Dublin.

Project Funding

- 3.14 Two sources of funding are envisaged for the Collins Barracks project — the Operational Programme for Tourism 1994-1999 and the Exchequer.

Operational Programme Funding

- 3.15 It is intended that a substantial part of the funding for the building element of the Collins Barracks project will be provided under the Operational Programme for Tourism 1994-1999 (part of the National Development Plan 1994-1999). Three-quarters of the funding provided under the Programme would come from the European Regional Development Fund, with the balance being provided by the Exchequer.
- 3.16 Late in 1993, the Minister for Arts, Culture and the Gaeltacht agreed to provide £15m for the Collins Barracks project under the Operational Programme for Tourism 1994-1999. The Minister also indicated that a further sum of £8m would be made available under the Programme to house the Museum's folklife collection, but this could not be used for the Collins Barracks scheme unless a decision was made to locate the folklife collection there.
- 3.17 In July 1996, the Minister decided that £5m of Operational Programme funds will be used to develop a National Museum folklife facility outside Dublin. The balance of £3m will be made available for the Collins Barracks project. This brings the commitment of funding under the Programme to £18m.
- 3.18 The conditions set down for funding major projects under the Operational Programme require that an application for funding must include an analysis of the costs and socio-economic benefits of the project. While building work commenced in 1994, consultants were appointed only in August 1996 to carry out the necessary cost-benefit analysis.

- 3.19 The Department of Arts, Culture and the Gaeltacht points out that the European Commission have approved the Operational Programme for Tourism which includes provision for developments in the National Museum. The required cost-benefit analysis of the Collins Barracks project and the submission of the project to the European Commission for formal approval under the Programme could only occur after a decision was taken on how much funding was being allocated to the project.

Exchequer Funding

- 3.20 The Minister for Finance announced in his Budget statement in January 1994 that £10m (from tax amnesty receipts) would be provided for building work at Collins Barracks in 1994. The Minister instructed that the £10m tranche of funding was being made available only in 1994. Thus, the imperative was to spend that amount of money by year end.
- 3.21 Department of Finance guidelines² state that Exchequer funds will be issued only for projects where detailed appraisal of capital spending proposals has been carried out. Such appraisals are required, among other things, to set out
- an estimate of the full cost of the project and its timing
 - the proposed sources of funding, including EU funding
 - an assessment of the impact of the project on Exchequer current costs and staffing requirements
 - proposals for the utilisation or disposal of old assets which are being replaced
 - a timetable of events for the project from inception to completion
 - the expected benefits of the project.
- 3.22 Although it is a very substantial undertaking, the Collins Barracks project was not subjected to these appraisal requirements before it commenced. In the normal way, detailed appraisal of the project would have been carried out by the Department of Arts, Culture and the Gaeltacht. However, given the imperative to spend £10m in 1994, the Department of Finance did not insist on the application of its own guidelines when it sanctioned expenditure on the first phase of building work without the specified appraisal having been carried out.

² Set out in Circular 1/83 and elaborated in *Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector*, Department of Finance, July 1994.

Project Budget

- 3.23 No overall project budget was adopted for the Collins Barracks project because
- the project was not comprehensively defined in terms of all its component parts i.e. evacuation of military personnel, exhibition design, fitting out and so on
 - there was ongoing uncertainty about the total amount of funding which would be made available.
- 3.24 OPW drew up a number of strategies to indicate how different amounts of funding might be utilised for construction and renovation work and the type and quantity of accommodation which could be produced (see Table 3.1).

Table 3.1 – Target Accommodation Provision by Type

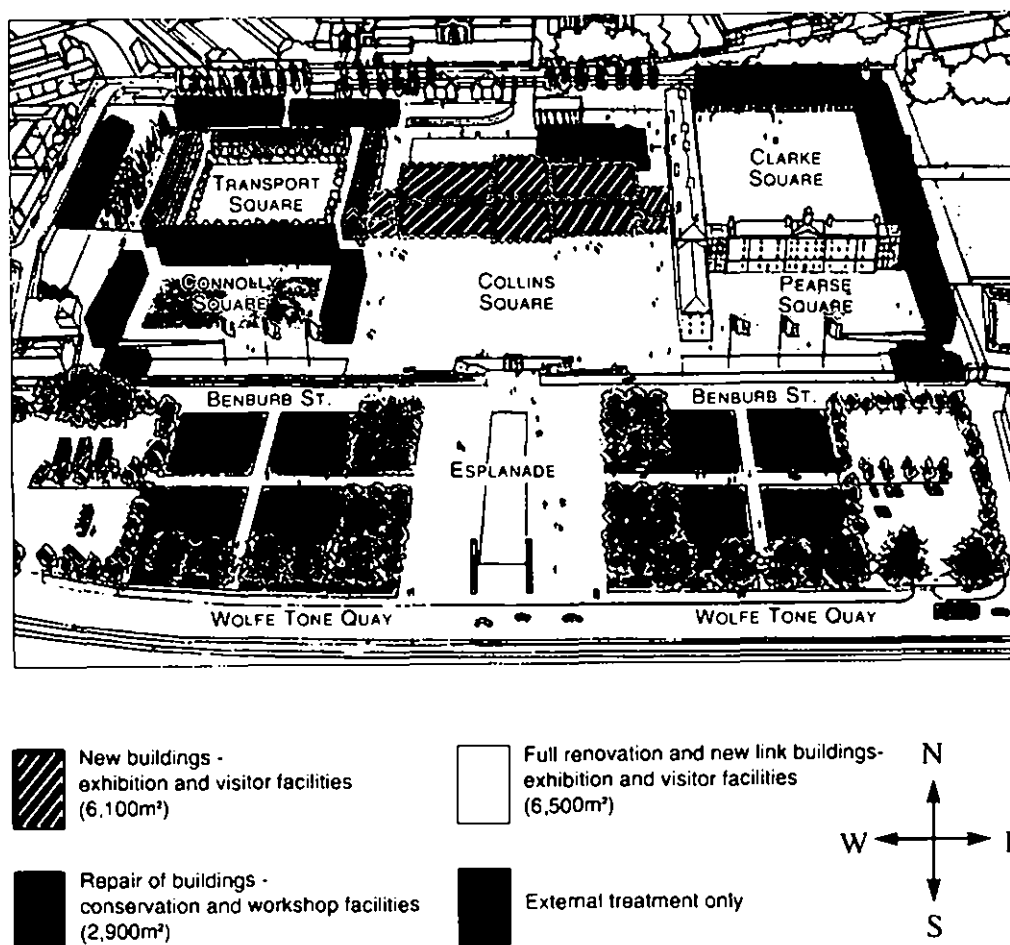
	Space provided with funding of	
	£25m m ²	£33m to £35m m ²
Exhibition/visitor facilities	12,600	20,500 ^a
Storage space	-	-
Conservation/research	2,900	5,550
Support services/administration	-	4,450
All accommodation	15,500 ^b	30,500

Notes: ^a Includes some administration space.

^b In addition, around 15,000m² of existing buildings would be treated externally to protect them from deterioration.

- 3.25 Figure 3.1 (over) indicates how OPW suggested funding of £25m might be used. This involves
- construction of a substantial new building in Collins Square at a cost of £12m to provide 6,100m² of exhibition space and visitor facilities
 - full renovation and adaptation of some of the existing buildings in Clarke and Pearse Squares at a cost of £10m, to provide 6,500m² of exhibition and visitor facilities
 - repair of some of the existing buildings in Transport Square at a cost of £1.5m, to provide 2,900m² of conservation and research facilities
 - treatment of walls, windows and roofs to protect the remaining listed buildings, at a cost of £1.5m.

Figure 3.1 — Proposed Development of Collins Barracks



- 3.26 The proposed new building in Collins Square would absorb almost half of the funding under this strategy. OPW considers the construction of the proposed new building is required in order to provide necessary visitor facilities and support services, to facilitate proper security and administration and to unite the disparate parts of the complex.
- 3.27 The level of expenditure envisaged for treatment of the external fabric (walls, windows, roofs) of many of the listed buildings was based on the amount of funding remaining after providing for other building work, rather than on a specified target standard of treatment. With funding of £1.5m, no improvement in basic services such as heating, lighting, security systems or internal decoration was envisaged in these buildings, which contain around 15,000m² of space in total.

Figure 3.2 — Aerial Photograph of Collins Barracks (September 1994)



(Photograph: Office of Public Works.)

- 3.28 The strategy for funding of £25m did not make any provision for external site works, car and bus parks, access, landscaping, etc. Expenditure of £1m to £2m on site works and landscaping was suggested under the other strategies.

Project Management Procedures

- 3.29 In March 1994, the Minister for Arts, Culture and the Gaeltacht appointed an Interim Board for the National Museum.³ The Board, which comprised independent persons acting in a personal capacity, was asked to
- assess objectively the existing proposals for the Collins Barracks project and to make recommendations on the matter
 - assess the impact of the project on the administrative structures of the National Museum and on its running costs.

³ *Legislation to establish the National Museum on a statutory basis is currently being drafted. This envisages the appointment of a statutory Board to oversee the development and management of the National Museum.*

- 3.30 In May 1994, the Interim Board reported to the Minister its concern that a significant amount of work in relation to the Collins Barracks project had already been undertaken without an overall plan integrating all of the essential elements of the project being put in place. It recommended that
- the organisational arrangements to oversee the implementation of the Collins Barracks project should be clarified
 - the chain of reporting should be clear and unambiguous
 - those with ultimate responsibility for the successful completion of the Collins Barracks project should be clearly identified
 - a project steering committee should be set up comprising representatives of the Interim Board, the Department of Arts, Culture and the Gaeltacht, the National Museum, OPW and the Department of Finance.

Project Manager

- 3.31 In line with its general construction project management procedures, OPW appointed project management staff to co-ordinate the building and design elements of the Collins Barracks project and the related financial and planning work.
- 3.32 No single project manager has been appointed to co-ordinate all the separate elements of the project for which individual agencies are responsible, including building work, evacuation, exhibition design, documentation, staffing issues etc.

Steering Committee

- 3.33 The recommended Steering Committee was established in June 1994, chaired by the Chairwoman of the Interim Board. Its remit was to prepare a cohesive strategic plan for the Collins Barracks project, drawing together all the elements and agencies involved. The Committee reported to the Interim Board.
- 3.34 The Steering Committee met on ten occasions between June 1994 and April 1995. It ceased to exist when the Interim Board disbanded on completion of its remit.

Steering Group/Cost Control Committee

- 3.35 A Steering Group/Cost Control Committee for the first phase of building work had been established in February 1994. Chaired by a senior OPW official, the group consisted of representatives of the Department of Arts, Culture and the Gaeltacht, the Department of Finance, OPW, the National Museum and the Permanent Defence

Force. The Departments of Defence and Tourism and Trade were also occasionally represented at meetings of the Group.

- 3.36 The remit of the Steering Group/Cost Control Committee was to plan and develop a first phase of building work for the Collins Barracks project so as to utilise fully the £10m available in 1994. The group met regularly from February 1994 until the major building work finished in April 1995. It has not met formally since then.

Working Group

- 3.37 A working group representative of OPW, the National Museum and the Department of Arts, Culture and the Gaeltacht has met once or twice a month since June 1995. Representatives of the Departments of Finance and Defence joined the group in May 1996. The group oversees ongoing exhibition and site work and has undertaken some planning for later phases of development work. No formal terms of reference for the group have been adopted.

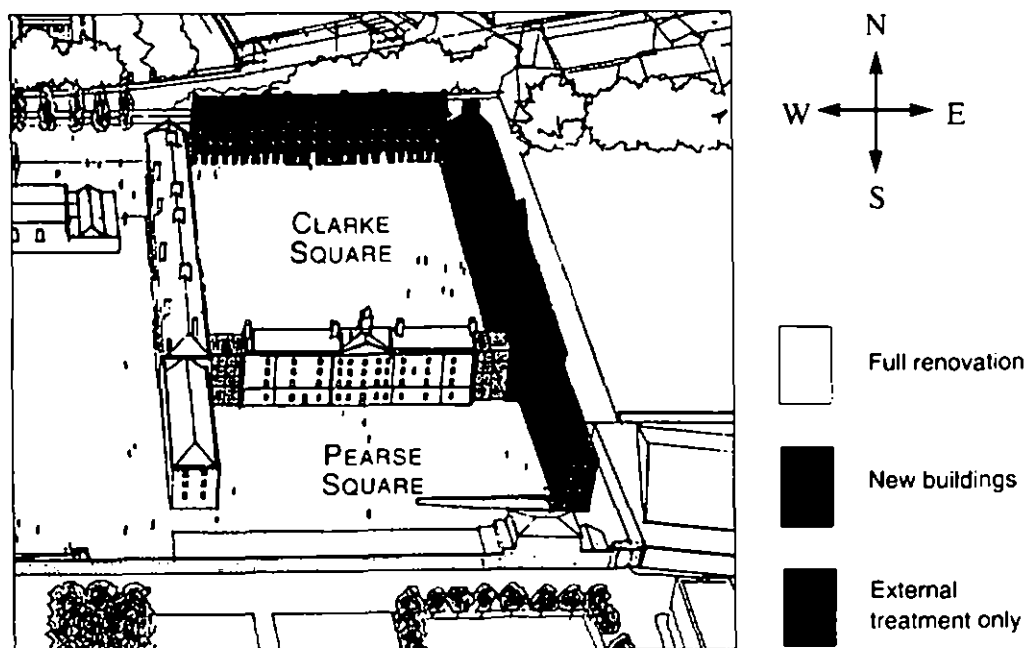
Project Plan

- 3.38 A long-term strategic plan for the Collins Barracks project, covering all the elements of the project, has not yet been produced.
- 3.39 OPW regards the 1993 feasibility study as the overall buildings development plan and states that works undertaken in the first phase were consistent with that plan and were subject to cost control.
- 3.40 The Collins Barracks project has not had the type of project management structure which is appropriate for a development of this scale and complexity. Significant expenditure has been undertaken without an integrated plan which would indicate clearly what is to be achieved, the timing of delivery of all outputs and their whole-life cost.

4 Outturn on First Phase

- 4.1 To facilitate the spending in 1994 of £10m on building work for the Collins Barracks project, the planned construction and renovation work was divided into phases. The first phase involved full renovation of the buildings on the west of Clarke and Pearse Squares and the block between the squares. New building was also planned to link up the existing blocks and provide a series of long interconnected galleries and visitor facility spaces (see Figure 4.1). This was seen as the most feasible element of the planned building work for utilising the funding available in 1994.

Figure 4.1 — First Phase of Building and Renovation Work at Collins Barracks



Evacuation of Military Units

- 4.2 Full development of Collins Barracks for use by the National Museum requires the evacuation of all the resident military units to alternative accommodation at other military installations. The Department of Defence estimates the cost of alternative accommodation for the units being evacuated at £18.35m. However, since it was accepted that improved or replacement accommodation was needed for these units in any event, the cost of providing that alternative accommodation is not directly attributable to the National Museum's Collins Barracks project.
- 4.3 At the start of 1994, it appeared that the earliest the military personnel could be evacuated was by the end of 1995. However, the objective of carrying out the first phase of construction work in 1994 required that, at a minimum, the eastern part of Collins Barracks should be vacated as soon as possible.

- 4.4 The Department of Defence agreed to the evacuation by May 1994 of Clarke and Pearse Squares. This was achieved by the provision of temporary accommodation in pre-fabricated buildings elsewhere in Collins Barracks (mainly in Collins Square), the relocation of the Barracks' communication centre and the erection of a secure perimeter fence dividing the military installation from the Museum development site.
- 4.5 A sum of £0.75m was provided to the Department of Defence in 1994 to meet the costs of this temporary accommodation. Unlike the cost of permanent alternative accommodation for military personnel, this expenditure was necessary because of the speed with which building work commenced in 1994. Had the start of building work been delayed, some or all of this expenditure might have been avoided.

Building Work

Planning Permission

- 4.6 State authorities undertaking building work or changing the use of existing buildings were not required to apply for full planning permission under part 4 of the Planning and Development Act, 1963 (as amended) for work commencing prior to 14 June 1994. Instead, they were required under the Act to consult with the relevant local government planning authority about the proposed development.
- 4.7 For projects starting after that date, State authorities are required to comply with the full planning process.⁴ One impact of this change is a significant increase in the time taken in securing planning clearance.
- 4.8 OPW consulted Dublin Corporation, as required under the Planning and Development Act, 1963, about the first phase of development of Collins Barracks. The second phase of development will be subject to the full planning process.

Contract Placement

- 4.9 In normal circumstances, requests for tenders in relation to large construction or refurbishment contracts must be advertised in the Official Journal of the EU. However, derogations from this requirement are permitted on security grounds. The Department of Defence advised that a derogation on security grounds should be invoked because of the continuing presence at Collins Barracks of military personnel and installations.

⁴ *The change in planning requirements was introduced under Section 4(2) of the Local Government (Planning and Development) Act, 1993.*

- 4.10 OPW limited the invitation to tender to a panel of building contractors who, in OPW's opinion, had the expertise and capability to complete the planned building work within the required time frame. Following the limited tender competition, a contract was placed for £8.3m.
- 4.11 Expenditure on design and planning consultants' fees for the first phase of building work was estimated at £1.5m. Together with expenditure on building work estimated at £8.3m, this would facilitate expenditure of the bulk of the £10m available in 1994.
- 4.12 The first phase of renovation and construction work commenced at Collins Barracks on 1 June 1994. By September 1994, it had become clear that work would not be sufficiently advanced by year end to exhaust funding made available in 1994. OPW estimated that only about £8m could be spent in the year.
- 4.13 OPW proposed the bringing forward from phase two of the external renovation work on the other buildings in Clarke and Pearse Squares i.e. on the north and east sides. Apart from preserving the level of funding, it was argued this would also have the advantage that all the external work on Clarke Square would be completed before the first phase of accommodation was opened to the public.
- 4.14 OPW felt it would not be feasible to have two firms of contractors on one development site. For that reason, they sought and received Government Contracts Committee permission for an additional contract with the existing builder, based on the original contract rates, at an estimated total cost of £1.9m. The contract was signed in October 1994.
- 4.15 It was decided in September 1995 that the north block of Clarke Square should be fitted out internally to provide accommodation for conservation and research activities. The work, estimated to cost £158,000, was treated as a variation on the October 1994 contract.

Environmental Controls

- 4.16 In November 1994, a conservation consultant was engaged at the request of the National Museum to survey the ongoing building work at Collins Barracks and to assess the environmental controls being installed. He examined
- the control of natural and artificial lighting
 - the air conditioning system
 - temperature control
 - relative humidity control
 - pollution control.

- 4.17 The consultant reported that he was very satisfied that the designs and facilities being installed would be sufficient to provide good environmental controls for the kind of artefacts which will be displayed. He recommended target levels for environmental temperature and relative humidity and pointed out that there would probably be a need for the creation of very carefully controlled micro environments in individual cases for the display of some very sensitive artefacts.
- 4.18 All the planned environmental control systems have been installed. Heating and humidity control systems were commissioned and tested during summer 1995. OPW is satisfied that the atmosphere in all exhibition spaces can be maintained within the parameters recommended by the conservation consultant.
- 4.19 When the environmental controls of the conservation and research accommodation were being tested in December 1995, it was decided to engage the conservation consultant to carry out a further environmental study of the exhibition areas. The study concluded that an appropriate standard of environmental control, security, aesthetics and functionality had been achieved and that the conversion of 18th century military buildings with rudimentary facilities into a museum space had been a resounding success.

Accommodation Provided

- 4.20 The major renovation and building work for the first phase of the project was completed by April 1995. The National Museum took control of the Clarke and Pearse Square buildings from OPW in June 1995.
- 4.21 Following the first phase of renovation and building work at Collins Barracks, the total amount of space available to the National Museum increased by 48 per cent (see Table 4.1).

**Table 4.1 — Impact of First Phase of Building Work
on National Museum Accommodation**

	Total Museum Accommodation		Percentage change
	Before m ²	After m ²	
Exhibition space/visitor facilities	5,187	7,755	+ 50%
Storage space	9,188	9,188	-
Conservation/research ¹	1,183	3,579	+ 202%
Support services/administration	1,216	4,348	+ 258%
Total	16,774	24,870	+ 48%

Note: ¹ Includes some office accommodation.

Exhibition Design and Fitting-out

- 4.22 Conversion of an empty building into a functioning museum requires the development of an interpretation of the available artefacts. This provides a basis for an exhibition design and the fitting-out of spaces with display cases, moveable partitions, lighting, graphics and audio-visual display features, and the like.
- 4.23 Development of an overall interpretation for the new exhibition spaces began in August 1994, involving the Department of Arts, Culture and the Gaeltacht, OPW architectural staff, design consultants and senior National Museum personnel meeting as an Exhibition Design Committee.
- 4.24 Agreement on a museum interpretation had not been reached by the Exhibition Design Committee by September 1995. Examination of the minutes of the Committee suggests that there was a communication problem between the design team and the Museum personnel in agreeing a brief of the Museum's requirements.
- 4.25 Because of lack of progress, specialist design consultants were engaged. Their remit was to articulate the Museum's requirements, to communicate them to the design team, to evaluate resultant design solutions and to offer general advice to the Museum.
- 4.26 The advice of the specialist design consultants was that developing and installing a section of a future permanent exhibition in the new galleries would take at least 28 months, assuming an overall exhibition strategy was in place. Having regard to that advice, it was agreed in December 1995 that an inaugural exhibition of an experimental nature would be developed for the new galleries to facilitate the opening of the first phase of accommodation to the public early in 1997. This inaugural exhibition could subsequently be adapted when the second phase of accommodation becomes available.
- 4.27 The possibility of mounting a temporary exhibition in Collins Barracks in 1996 to maintain public interest in the development was considered but was not proceeded with.
- 4.28 The current target date for opening an exhibition in the first phase of accommodation is March 1997.

Documentation of Artefacts

- 4.29 The lack of adequate documentation of artefacts is a general problem within the Museum. The Interim Board recommended that an inventory of artefacts, which they considered to be a vital security requirement, should be made before any artefacts were moved to Collins Barracks. On this basis, documentation of the artefacts to be transferred to Collins Barracks should be viewed as an integral part of the Collins Barracks project.
- 4.30 A programme of cataloguing and documentation of artefacts to facilitate an orderly and secure move to Collins Barracks commenced in April 1995. Six additional staff were provided to undertake this work.
- 4.31 The objective of the documentation scheme is to create an inventory of all the artefacts being moved to Collins Barracks. This includes a description and details of the location of each artefact (stored on computer), together with a catalogue of photographs of the artefacts.
- 4.32 It was expected that around 15,000 art and industry artefacts and 7,000 folklife artefacts⁵ would be housed in the accommodation provided under the first phase of building work. Some of the artefacts will be exhibited, with the bulk in limited-access research collections. It is expected that the full programme of documentation for phase one will be completed by March 1997.

Expenditure Outturn

- 4.33 The total estimated capital cost associated with the development of the first phase of the Collins Barracks project is £15m (see Table 4.2 over). This excludes expenditure on documentation, conservation and transport of artefacts to Collins Barracks, which are being met from the National Museum's current funding.

Cost of Building/Renovation

- 4.34 The cost of renovation and building work (including design fees) on the buildings on the west and south of Clarke and Pearse Squares was £9.9m.

⁵ *This figure will be reduced following the decision of 4 July 1996 to establish a folklife museum outside Dublin.*

**Table 4.2 — Estimated Capital Expenditure on
First Phase of Collins Barracks Project**

	£m	£m
Building work		
Building and renovation in Clarke/Pearse Squares (West/South)*	9.9	
External treatment of buildings in Clarke/ Pearse Squares (North/East)	2.1	
Landscaping/site work	0.1	12.1
Exhibition design/fit-out		2.0
Fitting out of conservation/research area		0.2
Temporary accommodation of military units		0.7
Total		15.0

*Note: * Excludes exhibition fit-out work costing £90,000 carried out under the main building contract.*

- 4.35 The suggested £25m spending strategy envisaged that £1.5m would be spent on external treatment of around 15,000m² of buildings, including the buildings on the north and east sides of Clarke and Pearse Squares. This level of expenditure was based on the residual amount of funding after providing for other building work, rather than on a target standard of protection for the buildings. Since £2.1m has already been spent on external treatment of the Clarke and Pearse Square buildings alone (a total of 6,900m²), the cost of this component of the building work will be considerably greater than envisaged.

Cost of Fitting Out

- 4.36 Exhibition design and fitting out is a significant expense associated with the Collins Barracks project.
- 4.37 Before the first phase of building work began, the Department of Finance directed that part of the funding committed for building work on the project should be used for design and fitting out of an initial exhibition in some of the first-phase exhibition space. The terms of the direction implied a total of £0.8m would be spent.
- 4.38 In December 1995, the specialist design consultants advised the Exhibition Design Committee that the normal range of cost in the United Kingdom for museum exhibition is £800 to £1,500 per m². With net exhibition floor area of approximately 2,000m² in the first phase of accommodation, this implies that expenditure of £1.6m to £3m would be required.

- 4.39 The Department of Arts, Culture and the Gaeltacht has pointed out that it always envisaged that considerable expenditure would be required for exhibition fit-out. However, the amount required was not estimated at the time the project started. The Department now proposes funding of £2m for exhibition design and fitting out in the first phase of accommodation.

Impact on Museum Running Costs

- 4.40 Consultants for the Interim Board reported that the normal ratio between annual running costs and capital expenditure for a new museum project was in the range 10 to 15 per cent. On this basis, the Museum's annual running costs (including salaries) would increase by a figure in the range £1.4m – £2m when the first phase of accommodation is fully staffed and operating.
- 4.41 The running costs of the National Museum, including salaries and wages, were £2.4m in 1994 (see Appendix C). Running costs in 1995 were around £3.6m. Total expenditure in 1996 is estimated at almost £4.3m — an increase of nearly 80 per cent in two years. Significant amounts of the increases in 1995 and 1996 relate to one-off costs of documentation and transportation of artefacts to Collins Barracks.

Staffing Levels

- 4.42 In September 1994, the Museum had a total of 74 full-time staff. The operation of the Museum shop required the employment of an additional 13 staff, most of whom were contract staff employed on a part-time seasonal basis. An additional eight seasonal staff were employed as attendants/guides.
- 4.43 The Department of Finance approved eleven extra posts on a temporary basis in response to an urgent request by the Department of Arts, Culture and the Gaeltacht in September 1994. Nine of the posts were sought directly as a result of extra work relating to the Collins Barracks project, including six staff to work on documentation of artefacts.
- 4.44 The Interim Board asked the Management Services Unit of the Department of Finance to undertake a review of management structures and staffing levels of the National Museum, including staffing requirements of the full Collins Barracks facility. A draft report on the review was submitted to the Department of Arts, Culture and the Gaeltacht in March 1995. While a number of minor revisions to the draft report have since been made, it has not yet been agreed between the Department of Arts, Culture and the Gaeltacht and the Department of Finance.

5 Progress on Second Phase

- 5.1 The absence of a formal decision on how much funding will be made available for the provision of a museum facility at Collins Barracks has hindered progress on the second phase of the project. Detailed architectural and exhibition planning for this phase was delayed while the matter was being decided.

Budget for Second Phase

- 5.2 Up to the end of June 1996, the total amount of funding committed to the Collins Barracks project for capital investment was £25m. In July 1996, an additional £3m of capital funding was committed to the project.
- 5.3 Building work carried out so far (including some fitting-out costs) has accounted for an estimated £12.5m. The other elements envisaged under OPW's suggested strategy for using funding of £25m are likely to cost at least £14m. In addition, landscaping, access facilities and car parking, which will be necessary to facilitate public use of the new museum facility, are likely to cost at least £1m.
- 5.4 On this basis, the minimum estimated cost of the capital works envisaged will be £27.5m. Considerable further capital expenditure will be required for fitting out of buildings so that they can be brought into use.
- 5.5 Undertaking only external treatment on many of the existing listed buildings will, according to OPW, provide 'usable' accommodation e.g. for temporary storage. However, further expenditure for controllable heating and ventilation systems, cleaning and decoration, fitting out and security would be required before the buildings would be suitable for long-term use.
- 5.6 A functional brief, necessary to identify costs for the second phase of the Collins Barracks project, is currently being prepared. This should provide for the completion of a comprehensive budget based on a clear specification of target building renovation criteria and site facilities, the type of accommodation to be provided and the standard of environmental control to be achieved in each area. It should include
- full design and building costs
 - the cost of fitting out exhibition and service areas and
 - the costs of documentation, conservation and transport of artefacts to the new accommodation.

Evacuation of Barracks

- 5.7 All the building projects required to accommodate elsewhere the military units based in Collins Barracks had been approved in principle by March 1995. The Department of Defence currently plans to achieve full evacuation by all military units of the remainder of Collins Barracks by the end of 1997 without recourse to expenditure on further temporary accommodation measures.
- 5.8 OPW has indicated that because of the current status of planning for phase two, evacuation of the entire complex is not required until the end of 1997 so long as access to the complex for survey, planning and design purposes is available.

Architectural Competition

- 5.9 In its final report in May 1995, the Interim Board recommended that an architectural competition should be held in respect of a proposed major new building in Collins Square which would unite the complex of buildings and provide a visual focus for the museum.
- 5.10 OPW has estimated that a competition would add three to six months to the project's time-span and could cost in the range of £70,000 - £100,000 to run. This includes the cost of a prize fund for the successful architectural practice or, alternatively, payments to a number of short-listed architectural practices for expenses incurred in preparing their submissions.
- 5.11 In July 1996, the Minister for Arts, Culture and the Gaeltacht decided that an architectural competition for the proposed new building will be held because of the importance of major public buildings in fostering public appreciation of excellence in building design. The objectives of holding a competition, notwithstanding the costs and time involved, are to stimulate innovation and creativity among architectural firms and to promote debate about the evolution of the built environment.

Timescale to Completion

- 5.12 No overall timescale has been set for completion of the Collins Barracks project to the point at which the new accommodation will be fully occupied and open to the public. It was envisaged that construction and renovation work at Collins Barracks, which it is planned will be funded by the Operational Programme for Tourism 1994-1999, would be completed by the end of 1999.
- 5.13 OPW estimated in 1994 that this target could be met if construction work for phase two were to start early in 1997. However, commencement around that time was dependent on the following tasks being completed by the end of 1996

- full evacuation of the site by military personnel
- the selection and engagement of design consultants for the second phase
- the development of design and renovation proposals
- the securing of planning permission
- the preparation of tender documentation and
- the selection of building contractors.

- 5.14 OPW believes that these tasks cannot now be completed by the target date. It estimates that the second phase of design and building work will take up to five years to complete from instruction to proceed. Thereafter, further time will be required to complete the installation of an exhibition.

Disposal of Surplus Accommodation

- 5.15 The budget and plan for completion of the Collins Barracks project should take into account that some of the existing accommodation occupied by the National Museum may become surplus to its requirements. Disposal of surplus accommodation or its assignment to other uses should be built into the timetable for the project, with due provision for safe and efficient transfer of artefacts currently stored in such accommodation.

Appendices

Appendix A

Extract from the Annual Report of the Comptroller and Auditor General on the 1988 Appropriation Accounts

The following is the text of paragraph 12 of the Comptroller and Auditor General's report (pages ix and x). The Comptroller and Auditor General and the Accounting Officer were called and examined by the Committee of Public Accounts in relation to this paragraph on 4 October 1990.

Vote 3 – Department of the Taoiseach

National Museum of Ireland

12. Expenditure on the acquisition of objects for the National Museum amounted to some £850,000 since 1983 including £387,000 in 1988. Objects are also acquired by the Museum by way of gifts or through excavation of archaeological sites.

It was noted during a local audit carried out by my staff in April 1989 at the Irish Antiquities Division and the Art and Industrial Division of the Museum that, while stocktaking commenced in early 1988 in the Irish Antiquities Division, only a small proportion of the objects had been verified against the records at the time of audit and that no other overall stocktaking on a regular or systematic basis had been carried out in either division prior to that.

It was also noted that the latest available Report of the Board of Visitors of the National Museum (1987) stated that parts of the National Collection of the Museum had been damaged due to lack of proper conservation and storage conditions, that inadequate storage space had meant that many areas were dangerously crammed and that many objects had been left in the open unprotected from damp and dust.

The Accounting Officer informed me that two Temporary Professional Assistants had been mainly engaged for close on the past two years in physical stockchecking of archaeological collections in the Irish Antiquities Division and had checked 60,000 of the 4.5 million items. In addition, some collections had been checked, conserved or indexed earlier in the 1980s. Checks had also been carried out in the Art and Industrial Division in recent years but it was estimated that it would take the present staff 10 years to do a thorough stockcheck of objects in this Division. He stated that the problems in stocktaking were due mainly to the extent and nature of

the collections. Related factors included the cramped storage conditions, the varied systems of cataloguing, limited staff resources and the absence of computer facilities until 1987. He recognised that conditions in many areas in which collections were stored were unsatisfactory but since the transfer in 1984 of administrative responsibility for the museum to the Taoiseach's Department, substantial additional storage and display space had been acquired and the quality of existing storage space had been improved. In addition, plans for a purpose built conservation laboratory were being drawn up and costed. He was of the opinion that the Museum required additional staff in a number of areas and ways of addressing the problem were being considered against the background of public expenditure policy. Computer equipment had been acquired but a significant amount of additional equipment was still needed. He stated that, subject to the exigencies of the public finances, it was hoped to provide staff and equipment on a phased basis in conjunction with the development of the Museum at the Custom House Docks and the acquisition and renovation of storage space. He assured me that no museum objects were now out in the open.

The Accounting Officer also stated that the security of the collections was achieved mainly through the use of security hardware and by invigilation staff. In addition, parts of the collections were regularly sought by researchers and this gave rise to random physical inspection by staff.

Appendix B

Chronology of Events and Decisions on the Collins Barracks Project

Date	Project Planning	Project Management	Implementation
March 1993	<i>Government decides not to proceed with sale of Collins Barracks</i>	<i>Interdepartmental Group formed to consider future use of Collins Barracks</i>	
May 1993	<i>OPW feasibility report on a museum at Collins Barracks; estimated cost £65m</i>		
July 1993		<i>Interdepartmental Group completes its report</i>	
September 1993	<i>Government limits project expenditure to £35m</i>		
October 1993			<i>Commitment of £15m under Tourism OP for project</i>
January 1994			<i>Additional allocation of £10m to Collins Barracks project, to be spent in 1994</i>
February 1994		<i>Steering Group formed for first phase of building work under OPW chairmanship</i>	
March 1994		<i>Interim Board appointed to prepare a five year strategic plan for the National Museum</i>	
May 1994		<i>Interim Board submits first report, recommending changes in management of the Collins Barracks project</i>	<i>Clarke and Pearse Squares vacated by Defence Forces personnel</i>
June 1994		<i>Steering Committee established to prepare strategic plan for the overall project</i>	<i>First phase of building work commences (contract value £8.3m)</i>

Appendix B

Date	Project Planning	Project Management	Implementation
August 1994	<i>Exhibition Design Committee meets for first time</i>		
October 1994			<i>Extra building work commences (contract value £1.9m)</i>
November 1994	<i>Conservation consultant appointed to assess planned environmental controls</i>		
April 1995		<i>Steering Group ceases meeting on completion of main building work</i>	<i>Building works for first phase completed</i> <i>Programme of cataloguing and documentation commences</i>
May 1995	<i>Interim Board final report issued</i>	<i>Interim Board and Steering Committee dissolve</i>	
June 1995		<i>First meeting of Working Group</i>	<i>National Museum officially assumes control of Clarke and Pearse Squares</i>
October 1995	<i>Museum design consultant engaged</i>		
November 1995			<i>Transfer of artefacts to Collins Barracks begins</i>
December 1995	<i>Working Group decides to develop an inaugural exhibition</i>		
July 1996	<i>Decision to develop a new folklife museum outside Dublin</i>		<i>Additional allocation of £3m to Collins Barracks project</i>
March 1997	<i>Target date for opening exhibition in first phase of accommodation to the public</i>		

Appendix C

Income and Expenditure for the National Museum 1994 - 1996

Funding for the National Museum comes from the Exchequer and from the Museum's own earned income (shop, restaurant, etc.). Expenditure is accounted for under the votes of the Department of Arts, Culture and the Gaeltacht (Vote 42) and the Office of Public Works (Vote 10). No unified account of income and expenditure in relation to the National Museum is published.

Income and Expenditure 1994 - 1996			
	1994	1995	1996
	£000	£000	£000
Income			
<i>Public funding</i>			
<i>Department of Arts, Culture and the Gaeltacht Vote (No. 42)</i>			
Funding for			
• salaries, wages and allowances	1,122	1,472	1,640
• postal and communications services	28	28	0
• office premises expenses	131	127	95
General purposes grants	607	1,176	1,440
<i>Office of Public Works Vote (No. 10)</i>			
Funding for building maintenance costs and rent	398	458	683
<i>Earned income</i>	142	329	422
Total income	2,428	3,590	4,280
Expenditure			
<i>Pay</i>	1,237	1,568	1,740
<i>Non-pay</i>	1,191	2,022	2,540
Total expenditure	2,428	3,590	4,280

Sources: Appropriation Accounts 1994; Books of Estimates 1995, 1996; Accounts Sections in Department of Arts, Culture and the Gaeltacht and the Office of Public Works