The accountability of public museums in Portugal: An exploration of issues

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Abstract

The land within the boundaries of present-day Portugal has been settled continuously since prehistoric times and this long history has delivered the country a rich heritage. Reflective of these circumstances, Portugal has nearly 600 museums (including 386 public institutions) which hold extensive collections of a diverse range of artefacts that are of historical, cultural, scientific, artistic and archaeological significance. While many of these artefacts originated within Portugal, others are sourced from the many locations throughout the world where the Portuguese established a presence during the colonial era. Portugal’s museums thereby hold collections that are of significance for the citizens of the country and of the world. This exploratory study identifies and examines accountability issues arising within Portugal’s public museums. It focuses on assessing the stewardship of management for organisational performance, including the conservation and preservation of the unique and valuable public collections of these institutions and the role of performance measurement in accountability regimes under “New Public Management” (NPM). The study outlines the development of the Portuguese public museums sector, identifies accountability issues in the sector and presents proposals for enhancing public accountability based on international contributions and developments.

Keywords: accountability; heritage; public museums; Portugal; New Public Management; performance measurement.
INTRODUCTION

Portugal has an immeasurably rich heritage, reflecting its status as one of the oldest nations in Europe. This is accentuated by Portugal’s Atlantic coastline, which has been the location of numerous events of international historical significance, and by the country’s once significant and far-reaching Colonial Empire that was administered from Lisbon. The first institution in Portugal that was officially founded as a museum and financed by public monies was the Royal Museum and Botanical Garden of Ajuda (Museu Real e Jardim Botânico da Ajuda). The origin of this Lisbon institution can be traced to the 1760s when Sebastião José de Carvalho e Melo (1699-1782), later the Marquis of Pombal, was the Chief Minister (1756-1777) of D. José I (King Joseph I) (1750-1777). This institution was formed initially to contribute to the philosophical education of the country’s princes.

Growth in the number and importance of museums in Portugal increased following the Proclamation of the Republic (Proclamação da República) on 5 October 1910. However, it was after 25 April 1974 – the date of the Carnation Revolution (Revolução dos Cravos) – that most of the country’s present day museums were formed. In Portugal today a diverse array of village buildings, castles and other artefacts from early times either comprise or form part of museums. Two-thirds of these institutions are public organisations that are administered by the State (i.e. by central government, regional governments and local governments). The remaining museums are private institutions which are under the administration of the Catholic Church and other non-State or private organisations. The museums of Portugal hold extensive collections of artefacts which are sourced from within the country as well as from the diverse range of locations throughout the world in which the Portuguese exerted influence.

In view of the important role of these museums in promoting understanding of the past and the world around us, it is of concern to observe the emergence of a significant set of problems relating to the management of public museums in Portugal. These problems relate to the preservation, conservation, availability and security of priceless museum collections. In part, these problems are a manifestation of budget constraints imposed on museums due to the continuous disinvestment in cultural activities by successive governments in the past few decades. Persistent funding shortages have created difficulties for museums in accomplishing their educational and other social programs, and have also diminished the ability of these institutions to conserve and preserve the collections on which such programs are based. Moutinho (2001: 1) has described Portuguese museology as “basically poor,
without resources and savoir-faire, and often influenced by out-of-date ideologies and paradigms." Newspaper reports have made the consequences of these financial constraints evident. These include diminished public access to collections, often because museums are forced to reduce their opening hours or not open certain exhibit halls and rooms because they are unable to afford sufficient staff or due to safety and security problems (Lusa, 2008). Inadequate financial support for public museums has also caused some heritage buildings and sites to appear as if they have been abandoned or forgotten. Over time, these sites can be targets for theft and plunder, leading to the loss of priceless artefacts, including works of art, which are often sold to antiquarians and others in the international market (Amaro, 2008).

A lack of interaction between museums and the general community also characterises the Portuguese public museums sector. Generally, museums make available only scant public information on their activities and are visited only infrequently by most citizens. Outside of museum management, little is known about the nature, extent and condition of the collections held, the specific benefits they provide, or how those benefits can be augmented. The role of museums in promoting the common good through education and engendering community pride and belonging is not readily understood and, therefore, is not well appreciated. This lack of clarity in the role of museums has implications for their ability to attract additional funding and other support. As a result, there is sometimes a disconnection between museums and the communities they are intended to serve. This disconnect discourages the sponsorship of museums from non-government sources which would assist in overcoming present funding limitations and provide much-needed support for museums’ activities and community engagement. At present, many Portuguese appear to regard museums as mere buildings and tend to ignore the broader and dynamic roles of such institutions as heritage custodians and educators. In addition, Portugal’s public museums generally do not publicly disclose any financial or management information on their activities and performance and often do not have a full descriptive list (hereafter known as a comprehensive “inventory”) of their collections. These problems highlight a lack of accountability within public museums in Portugal.

The public sector in Portugal has been subject to New Public Management (NPM) reforms (see, for example, Araújo, 2001; Araújo, 2002; Carvalho, et al., 2006b; Corte-Real, 2008), as evidenced by recent legislative changes within the sector. NPM embraces performance measurement across the public sector as a key means of discharging accountability. However, the values underpinning NPM – as will be addressed in this study – do not appear to have pervaded the domain of public museums. Indeed, this year
the International Council on Monuments and Sites (ICOMOS) decided not to celebrate the International Day of Monuments and Sites as a protest against government policy related to the conservation of Portuguese cultural heritage. An opinion article in Público, a leading Portuguese daily newspaper, written by some of the members of the ICOMOS National Committee, concluded that the management of heritage in Portugal is politicised and subject to convoluted decision-making processes (Silva et al., 2008). Moreover, accountability for the management of public museums lags behind that which is warranted by the undeniable cultural and historical significance of these institutions. Accountability is neither rhetoric, nor a mere technical term or an end in itself. Accountability is a means of improving the efficacy, efficiency and effectiveness of public institutions, including public museums.

The aim of this exploratory study is to examine issues related to the accountability of public museums in Portugal following that country’s adoption of NPM. This includes providing an historical overview for the purpose of contextualising Portuguese museums and their present circumstances, as well as identifying some possible solutions to the present problems within the sector. Hopefully, this study will assist in stimulating further discussion and debate on the topic and thereby contribute to the future development of these institutions.

The remainder of this paper is structured as follows. First, the historical background and current structure of Portugal’s museum sector are outlined, including an overview of pertinent laws and regulations, in order to elucidate the present lack of transparency within Portuguese public museums. Second, concepts of accountability are addressed, both generally and in the context of public museums, including notions of public accountability under NPM and the important role of performance measurement in the discharge of accountability. Third, mechanisms of accountability within Portugal’s public museums sector are identified, along with recent criticisms of the performance standards and accountability of these institutions. Fourth, the notion of “Enabling Accountability in Museums” (EAM) articulated by Carnegie and Wolnizer (1996) is outlined and evaluated in terms of its potential for enhancing the public accountability of Portuguese museums. Concluding comments are then presented.

**HISTORY AND CURRENT STRUCTURE OF PORTUGAL’S MUSEUM SECTOR**

For the purposes of this study, the historical development of cultural, heritage and scientific collections in Portugal and their placement in public mu-
The museum is seen as spanning five discrete periods: (1) up to the late 1760s; (2) early 1770s to 1833; (3) 1834 to 1910; (4) 1911 to 1974; and (5) post-1975 to the time of writing. Each of these periods will be considered in turn.

**Up to the late 1760s**

Before the 1760s, collections of historical artefacts in Portugal were positioned within “private” domains, as typified by the cabinets of precious treasures and other collections held by the King, noble families, bishops, convents, monasteries, and by the Royal Academy of History (Real Academia de História) which was created in 1720 (Brigola, 2003: 37). A decree issued in 1721 by D. João V (King John V) (1706-1750) is considered to be the first official state legislation in Europe concerned with the protection of heritage (Maia, 1997: 103). As a result of this decree, rare artefacts were presented to the court and to noble families by members of the Royal Academy of History (Brigola, 2003: 66). Under this system, artefacts came under the control of the elite of Portuguese society, but with no obligation for public accountability in respect to their conservation, preservation, availability and management. Therefore, while this legislation provided for custodianship of heritage items, it did not advance the education of society as a whole or enhance the intellectual capital of future generations of citizens. Rather, it provided pleasure to the King and the court as well as elite families by enlarging their collections. Conserving and preserving collections for the benefit of the general public had yet to become a priority in Portugal, and there were no “museums” of the kind known today.

**Late 1770s to 1833**

The second period dates from the foundation of the Royal Museum and Botanical Garden of Ajuda, the construction of which commenced in Lisbon in the late 1760s. This was followed in 1772 by the establishment at the University of Coimbra of the Museum of Natural History and Botanical Garden, where students “could obtain new ideas and new theoretical and practical knowledge” (Henriques, 1876: 9). The creation of these museums and botanical gardens using public finance were pivotal events as previously collections of artefacts were among the private possessions of the King, noble families and the Church. It also signified an intention to conserve and preserve collections for future generations of Portuguese. However, by 1795 poor management of the Royal Museum and Botanical Garden of Ajuda had become so significant that D. Maria I [Queen Mary I] (1777-1816) imposed a budget specifying limits on expenditure and also issued rules to be followed.
in rendering accounts of expenditures made (Ferreira, 1796; Royal Decree 27 May 1795). These measures did not necessarily make the institution more accountable. Employees, for example, continued to receive orders from the Royal family to deliver gold or inlaid works from the museum’s collections for the pleasure of the King (Brigola, 2003: 340). In certain situations the political value of gifts or gestures bestowed by the King was regarded as more significant than the cultural, heritage or scientific value of the artefacts disposed of so willingly. This was evident, for example, when gifts were presented to the Prince of Parma and to the Princess of Wales (Brigola, 2003: 340).

In spite of its ostensible “public” character, the Royal Museum and Botanical Garden of Ajuda was not open to the general public until very late in the nineteenth century. Even then, access was heavily restricted and collections were only able to be viewed on one or two afternoons per week. During this period the King had supreme power and was under duty to account to God and to God alone (Day and Klein, 1987: 10). Accordingly, the general public’s use of facilities was subordinated to the desires or needs of the King.

The notion of providing regular public access to collections emerged with the foundation in April 1833 of the Porto Museum of Painting and Engraving (Museu Portuense de Pintura e Estampas)⁶ (known hereafter as the “Porto Museum”) as a public institution (Roque, 1990; Barbosa, 2006: 23). Created in 1833 following the suppression of religious orders in 1833 and the compulsory removal of artefacts from the Church and noble families, the advent and operation of the Porto Museum was financed by public monies. It took a number of years to establish its collections and, once officially opened, the Porto museum made its collections readily accessible to the public on certain days on a regular basis. These events characterised the mood of the Liberal Revolution (Revolução Liberal) (1828-1834), which concluded this second period in the development of Portugal’s museums.

1834 to 1910

The third period – commencing in 1834 and concluding with the Proclamation of the Republic on 5 October 1910 – witnessed the abolition of the monarchy and the nationalisation of all real estate of the Crown and of the Church (Teixeira, 1985: 186). Numerous museums were established during this period, including the Artillery Museum (Museu da Artilharia) (1842), the Naval Museum (Museu Naval) (1863) and the Museum of Coaches (Museu dos Coches) (1905), and relevant legislation began to focus on the educative value of public collections and their role in enhancing the intellectual capital
of Portuguese society. At the end of the nineteenth century, many municipalities throughout Portugal created local museums and after 5 October 1910 some of these public museums were brought under the control of the central government.

1911 to 1974

Building from this national vision, legislation issued by the Ministry of Interior on 19 November 1910 – at the commencement of the fourth period – required public museums to prepare descriptive lists of their collections. This legislation also sought to prevent the transfer of artworks and archaeological artefacts to foreign countries, while also promoting the importation of art that “by its undeniable artistic value or historical significance can contribute to the education or advancement of Portuguese people” (Diário do Governo No. 41, 22 November 1910). However, the scarcity of financial resources that accompanied the First Republic (1910-1926) resulted in the legislation being “more a package of good intentions than of effective results” (Lira, 2002a: 68).

Throughout the New State (Estado Novo) (1933-1974), as in other fascist regimes in Europe (see, for example, Stone, 1993 and Notaro, 2000 who dealt with fascism in Italy), public museums tended to be politicised and charged with forging a national identity. The emphasis was on portraying and celebrating Portugal’s glorious past and diffusing nationalistic ideas (Lira, 2002a: 74) for the purposes of reinforcing the authority of the fascist government (Cusack, 2005: 609; Cairo, 2006: 270). On many occasions during this time the director of the National Museum of Ancient Art (Museu Nacional de Arte Antiga) expressed concern about the safety of museum artefacts: for example, in respect to the chair of D. Afonso V [King Alphonse V] (1438-1481) which was included in travelling exhibitions (letter from the Director of National Museum of Ancient Art to the organisers of the “Portuguese World Exhibition” (Exposição do Mundo Português) on 20 April 1940) and also the eighteenth century French silverware used in official ceremonies (letter from the Director of National Museum of Ancient Art to the government on 9 December 1948). During this time the government often seemed to treat artefacts in museum collections as private resources which could be appropriated for overt political purposes. Once again in Portugal, the political value of public collections tended to override their cultural, heritage, scientific and educative value.

During the 1960s the museum sector in Portugal faced new and important challenges as a result of international professional contacts (Lira, 2002b:
and the influence of the International Council of Museums (ICOM). New legislation introduced in 1965 was oriented to emphasising the educative and social values of museums rather than the conservation and preservation of artefacts. The intention of the legislation was to require museums to adopt a more outward orientation rather than to continue what seemed to be an introspective approach based largely on the special interests of museum staff, especially curatorial employees. However, the reforms adopted at this time did not introduce any public reporting requirements to assist in discharging accountability to the public.

**Post-1975**

The final period, beginning in 1975 and continuing until the time of writing, commences immediately after the Carnation Revolution of 1974 which brought to a close the period of introspection and isolation that occurred under the fascist dictatorship. This new era of democratisation and decentralisation of power eventually led to Portugal gaining membership of the European Community in 1986. It also witnessed the emergence of many new museums that were promoted by municipalities and fostered further by the emergence of a vigorous cultural and ecological movement (APoM, 2003). However, the newly expanded museums sector was heterogeneous and characterised by a lack of standardised procedures and technical capability (IPM, 2000: 23).

Conscious of the need for reform of the museum sector, the government created in 2000 the Portuguese Museums Network (Rede Portuguesa de Museus) (PMN) as a means of promoting decentralisation, staff development and training and encouraging cooperation between museums. This development was followed in 2004 by the advent of the Framework Law on Portuguese Museums (Lei Quadro dos Museus Portugueses) that is applicable to all museums, including private museums such as those of the Catholic Church. Museums that are admitted to membership of the PMN are recognised as “certified museums”. However, by early 2009 the number of museums that had applied for membership of the PMN and which subsequently met the criteria for membership was a mere 21 per cent of the 592 museums in the country.

**Current structure of public museums in Portugal**

Portugal’s 592 museums were identified from a list provided by the Observatory of Cultural Activities (Observatório das Actividades Culturais), based on the definition of museum used by Statistics Portugal (Instituto
Nacional de Estatística) in its surveys. According to this institution, a museum is “a permanent non-profit institution in the service of society and of its development, open to the public, which acquires, conserves, researches, communicates and exhibits, for purposes of study, education, enjoyment, the tangible and intangible evidence of people and their environment” (Statistics Portugal). The museum surveys administered by Statistics Portugal are addressed to “all self-denominated museums, operating on a permanent or seasonal basis, with at least one exhibition room or space and at least one person employed” (Statistics Portugal). Of the total of 592 museums, 381 are public museums and a further five are palaces, making a total of 386 public institutions, with the remaining 206 museums being of a private character.

The development, implementation and review of all national policies related to museums in Portugal are the responsibility of the Institute of Museums and Conservation (Instituto dos Museus e da Conservação, I.P.) which is part of the Ministry of Culture (Ministério da Cultura). However, of the 386 public museums in Portugal, only 33 of them, including five palaces, are supervised directly by the Institute of Museums and Conservation. The other public museums are supervised by entities in different ministries, such as the Ministry of Economy and Innovation; the Ministry of Agriculture, Rural Development and Fisheries (Ministério da Agricultura, Desenvolvimento Rural e das Pescas); the Portuguese Army (Exército Português); the Portuguese Air Force (Força Aérea Portuguesa); the Portuguese Navy (Marinha Portuguesa); and educational public institutions, such as universities. A significant proportion of public museums are managed by municipalities. All of the public museums, including the 33 under the supervision of the Ministry of Culture, operate with administrative autonomy in operational matters and related decision making. In essence, organisational management oversees the services provided in accordance with the annual budget. However, this autonomy does not extend generally to investment and financing decisions. In the case of museums under the supervision of municipalities, the extent of management autonomy for operating decisions varies considerably from one municipality to another. All of these museums are financed primarily by public money, including funds from sources such as the European Union. The 206 private museums are managed by the Church, community associations, foundations and public and private companies. While these institutions are mainly reliant on private funds, in some cases they receive public subsidies (see, for example, Guerreiro 2007: 3).

As far as can be ascertained, at no stage in the past have the accounts of individual public museums been required to be audited and made avail-
able to the public as audited financial statements. Today, public museums, including certified museums, are still not required to publish general purpose financial statements. They do not provide such reports on a voluntary basis. However, around the globe the preparation and publication of general purpose financial statements by public sector entities is recognised as an essential component of accountability under the NPM.

This analysis in the context of accounting and accountability has served to illuminate how public museums in Portugal first arose and developed to the time of writing. Museums were initially outside the domain of the public and the artefacts were regarded as the possessions of the King and the elite in Portuguese society. Political upheaval in the country contributed to the notion of collections being the “possessions” of dictators or of the privileged within the country. Today, public museums in Portugal are more focussed than previously on providing the general public with access to their collections. However, a lack of communication with the public, as elucidated above, especially in terms of discharging accountability in accordance with accepted notions of accountability under NPM, depicts a lack of connectedness with the public. This lack of connectivity has broader implications for assessing the effectiveness of museums in meeting their organisational missions. To address these issues further, the following section explores accountability concepts generally and within the specific context of public museums.

**Accountability concepts**

Accountability is as old as civilization (Gray and Jenkins, 1993). Over time the notion has been analysed in different ways (Rubin, 1996). In recent decades accountability has become a “buzzword” (Lerner and Tetlock, 1999) and been at the fore of a variety of fields of knowledge, including accounting, health care, justice, politics, behavioural science and education (Patton, 1992). Reflecting the diversity of settings in which the term is used, Day and Klein (1987: 26) have described accountability as a “slippery, ambiguous term”. Accountability remains difficult to define (Mulgan, 2000) because it has many connotations and frequently it is not easy to identify the specific meaning which is intended to apply in particular circumstances (Thomas, 1998: 351). In more practical terms, Gray, Owen and Adams (1996: 38) define accountability as “the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible”. This involves two duties: (1) to take actions and (2) to account for those actions. The “accountor” discharges accountability by rendering an account to the “accountee”.
The literature on organisational accountability is diverse and various forms of accountability have been discerned (see, for example, Sinclair, 1995; Ahrens, 1996; Lindkvist and Llewellyn, 2003). Studies of accountability have been undertaken in a range of settings, including the public sector in general (Day and Klein, 1987; Romzek and Dubnick, 1987; Corbett, 1996; Johnston and Romzek, 1999; Parker and Gould, 1999; Boyne et al.; 2002; Cavalluzzo and Ittner, 2004; Goddard, 2004), non-governmental social organisations (Unerman and O’Dwyer, 2006; Goddard and Assad, 2006; O’Dwyer and Unerman, 2007), universities (Coy and Pratt, 1998; Coy and Dixon, 2004), and museums (Carnegie and Wolnizer, 1996; Rentschler and Potter, 1996a; Pignataro, 2002; Carnegie and West, 2005; Gstraunthaler and Piber, 2007).

Studies on accountability within the accounting literature, as elucidated below, are often closely associated with the process of discharging responsibility by means of financial reports. However, as Normanton (1971: 314) points out, this form of accountability alone is insufficient because “an account rarely provides explanations and it never gives reasons” and “any major financial account hides far more than it reveals”. Today, effective public sector performance measurement regimes are recognised as involving the disclosure of an array of quantitative measures, combining both financial and non-financial indicators, as well as various qualitative assessments. This has been described as “broad scope accountability” (Parker, 1996) and underpins the notion of accountability adopted in this study. Financial accountability alone is, indeed, inadequate and this is particularly so for not-for-profit institutions which have non-financial objectives.

Roberts (1991: 367) defines accountability as “a form of social relation which reflects symbolically upon the practical interdependence of action: an interdependence that always has both a moral and strategic dimension”. Sinclair (1995: 219) describes accountability as a “chameleon” because it involves more than just the simple process of rendering and requesting information (see also Roberts and Scapens, 1985; Scott, 2000). Similarly, Romzek and Dubnick (1987) point out that to confine accountability to the notion of answerability is too narrow a view. More recently, Oakes and Young (2008: 786) define accountability as “an ongoing process that must incorporate the activity of establishing the goals to be met”. Most would agree, however, that accountability involves reporting on attainment in the effective use and safekeeping of resources entrusted, whether that performance is satisfactory or not. From an accounting perspective, the notion of accountability is grounded in performance measurement and the disclosure of quantitative measures and qualitative indicators of performance extends to public entities around the globe, including those in Portugal, under NPM regimes.
In the particular context of the accountability of public museums, Carnegie and Wolnizer (1996) argue that it is necessary to apply a broad and functional notion of accountability because of the not-for-profit orientation of public museums and their concern for optimising non-financial values. That is, public museums are not oriented towards profit seeking or monetary wealth creation but are instead fundamentally concerned with “enhancing the intellectual capital of a society” (1996: 86). As will be explained later in the case of public museums, EAM is concerned with optimising accountability while maintaining the integrity of organisational objectives/missions. Carnegie and Wolnizer advocate the use of a set of factual, reliable and interpretable financial and non-financial indicators, derived from accounting and other organisational control systems, which are intended to elucidate the performance of museums, as far as possible, in meeting organisational objectives. On the other hand, Carnegie and Wolnizer oppose the monetary valuation of collections for financial reporting purposes. They argue that any focus on seeking to determine the monetary value of collections in public museums imposes a spurious and stultifying notion of accountability upon such institutions, even though this accounting practice is supported under NPM philosophies. Instead, EAM proposes that public museums adopt an accountability regime that is specifically suited to the not-for-profit, organisational context in which these unique social institutions operate. EAM or a similar notion of broad-scope accountability may be suitable for adoption in public museums in Portugal.

In line with trends in other countries, the Portuguese public sector has been subject to important transformations in recent years under NPM (Olson et al., 1988), with impacts evident at administrative, financial management and accounting levels. Several innovations have occurred and have played important roles (Anessi-Pessina and Steccolini, 2005), consistent with those of other countries throughout the Organisation for Economic Co-operation and Development (OECD) (Lane, 1997). Under NPM, visions and principles of private sector accounting and management have been transferred to the public sector. According to Parker and Gould (1999: 209), terms such as commercialisation, privatisation, outsourcing and downsizing have been regularly used in the public sector. As a consequence, the accountability of public sector entities has become a more complex process (Goddard, 2004). In Portugal, however, little has changed in practice for the country’s public museums, as will be elucidated in the following section.

**Accountability issues in Portugal’s public museums**

Museums around the globe are facing increased scrutiny from both governments and citizens largely because most of their revenue is sourced from
taxes and other government levies. Directors and staff are required to be accountable not just for the funds provided to enable them to operate, but also for their programs (Gstraunthaler and Piber, 2007), including the conservation and preservation of collections, the security of artefacts and the appropriate acquisition of artefacts under institutional acquisition policies. Like public museums in other parts of the globe, Portuguese museums are similarly facing calls to be more accountable while performance measurement systems are a key means of discharging accountability under NPM. Advocates of improved systems of accountability desire to witness the enhancement of the educative role of public museums, including the introduction of museum educators as a new role within museums (Mendes, 2003: 9); the development of national standards for inventories; the definition of documentation standards to be used in the construction of databases for the management of heritage (Matos, 2007: 144); and the adoption of new management models that can promote the autonomy of state museums and the reinforcement of their budgets (Guerreiro, 2007: 3).

This emphasis on the accountability of museums and on the role of accounting in the discharge of accountability is relatively new. As pointed out by Steccolini (2004: 327), there is no particular translation for the term “accountability” in the Italian language and the same situation applies in Portugal (Campos, 1988: 201; Dubnick, 1998: 69 and Carvalho et al., 2006a). However, with the advent of changes promoted by the implementation of NPM, the meaning of the word is becoming well-known and has been embedded, as a key notion, within all recent public sector reforms in Portugal. The reforms affecting both public and private museums in Portugal include the Framework Law on Portuguese Museums (Law 47/2004). The Law comprises 12 chapters, including chapters dealing with the general disposition and concept of museums, the purposes and functions of museums, human resource management, finance and properties, cultural heritage, and public access. Under this Law, museums are required to prepare and adopt adequate safety plans for collections and maintain descriptive lists or inventory records of collections. In keeping such lists of artefacts in collections, the Law emphasises the importance of applying modern technologies, such as computer-based information systems, in recording details of all artefacts. Notwithstanding, the existence of hand or type-written inventory records alone represents compliance with the Law.

In a recent study of public and private museums in Portugal, Matos (2007: 58) reported that only 20 per cent of collection objects were listed within inventory records. In addition, less than four per cent of museums had sufficiently detailed records of the artefacts held in their collections to enable
deep, investigative research and analysis of those items. These findings suggest that the Law has not been implemented fully, which has adverse implications for the discharge of accountability by museums. Understanding whether compliance with the Law has occurred is an essential first step in assessing the accountability of public sector organisations.

The Law does not generally promote the disclosure of information by Portuguese museums to the public. For example, there is no requirement to prepare and publish periodic financial statements, suggesting the existence of general apathy towards financial accountability in the sector. On the contrary, the Law specifically identifies the information and documents that museums may decide not to make publicly accessible. Given these findings, it seems that the government may have even inadvertently legislated for a lack of public accountability. The 33 museums under the supervision of the Ministry of Culture are required to provide certain quantitative information to the Institute of Museums and Conservation within the Ministry. This information, such as attendance numbers and staffing levels, is then only reported on an *ad hoc* basis by the Institute to the public. Summarised budget figures are also provided by the 33 museums to the Institute. However, this information is reported to the public on an aggregate basis only. For the remaining public museums in Portugal, no information is provided on a systematic basis to the public. In summary, the legislation has seemingly not resulted in the enhanced public accountability that has been offered as the underlying rationale of NPM regimes around the globe. Rather, it seems that there exists a lack of capability or intent to operationalise such reforms across the Portuguese museum sector.

Concern has been expressed that these circumstances have created a deleterious environment for Portugal’s public museums. According to Arnaud (2008: 3), museums, sites and monuments have been neglected in recent years, under the supervision of government policies that appear not to be generally effective. Similarly, Serrão (2008: 1) criticised the focus by government on the marketing of monuments while, at the same time, Portugal continues to lose its heritage due to the degradation of buildings and the plundering of artefacts – often as a result of inadequate collection inventory systems and collection protection measures.

Increasingly, citizens want to know not just what museums do but also more about the societal benefits they provide from their public funding (Weil: 2002: 4). However, little is known about how Portuguese museums manage their collections so as to optimise their cultural, heritage, scientific and educative values. In Portugal there is generally no publicly available information...
that informs citizens of the resources individual museums are deriving from
government, what private donations they are obtaining from companies and
other benefactors to pursue their purposes, what budgets they have and
whether or not they are achieving financial and non-financial targets. In addi-
tion, there is a lack of information on the adequacy of management planning
and control. Public museums in Portugal are not publicly assessed or ranked
at all on the basis of their organisational performance.

Frequent newspaper reports relating to the disappearance and thefts of
artworks and other artefacts provide the most striking evidence of apparent
accountability deficits within Portugal’s public museums. A recent disturb-
ing disappearance occurred in December 2002, when some of the jewels of
the former Portuguese crown disappeared during an exhibition at the Hague
Museum in Holland. At the time of the disappearance, the jewels were not
insured. Not only were the priceless treasures lost from the public domain,
the potential for loss was not even protected while the jewels had “travel-
ling status”. In 2005, the Minister of Culture confirmed that the Portuguese
state and the City Hall of Hague were finalising an agreement that will allow
Portugal to receive compensation of 6.2 million for the loss (Lobo, 2005).
Another example concerns a painting known as “Camões” by Júlio Pomar. In
2003 the Presidency of the Portuguese Republic requested the Ministry of
Culture to provide this artwork for loan to an exhibition in Istanbul, Turkey.
After an inquiry, the artwork was deemed to be lost. However, surprisingly
in 2003 the canvas was found in the vault of the Belém Cultural Centre
(Público, 2007). In March 2008 an inspection of the collections of the Re-
gional Museum of Archaeology of Arganil (Museu Regional de Arqueologia
de Arganil), undertaken by professionals of the Ministry of Culture, revealed
that hundreds of military artefacts from the Roman period (including an altar
dedicated to Ilurbeda, an indigenous divinity) had been stolen (AMV, 2008).
The stolen treasures allegedly were not held securely by public officials and
the loss was incurred by the citizens of Portugal and the world. Such stories
indicate inadequate control of artefacts and, as a consequence, a lack of
accountability in safeguarding resources entrusted to museum managers.
Disturbingly, this scenario is common in Portugal.

News stories reporting on a lack of museum employees, financial difficul-
ties and safety concerns are also common in Portugal. In March 2008, the
Regional Museum of Algarve (Museu Regional do Algarve) was forced to
close because the electricity bill had not been paid, due to a lack of budget
resources (Rodrigues: 2008). In May of the same year the Museum of Ag-
riculture (Museu da Agricultura) in Vila do Conde closed its doors due to a
shortage of employees, again because of a lack of funding (Marques, 2008).
In July 2008 similar problems afflicted the National Museum of Wine (Museu Nacional do Vinho) in Alcobaça (Anon, 2007). In September 2008, the Director of the Museum of Chiado (Museu do Chiado) announced that since 2004 this museum has been forced to postpone important exhibitions because of insufficient budget allocations, thus compromising the ability of this institution to fulfil its role of providing important social benefits to Portuguese society (A.G., 2008). The inability to make effective use of artefacts by means of display due to inadequate funding restricts the public access to collections and curtails the enjoyment of them, thus resulting in the sub-optimal use of public resources that have been entrusted to museums for optimising their cultural, heritage, scientific and educative values.

In December 2007 a newspaper article addressed problems that were being faced by the National Museum of Natural History (Museu Nacional de História Natural) and the Lisbon University Museum of Science (Museu de Ciência da Universidade de Lisboa), both of which are supervised by the University of Lisbon (Barreto, 2007). According to the author of the article, a renowned sociologist, some installations at these museums are closed because they are unsafe. In other cases, exhibition rooms are closed for safety reasons (for example, walls are eroded or floors are threatened with collapse), while in some instances such rooms are closed because the conditions are not environmentally suitable for the conservation, preservation and exhibition of the collections. Difficulties faced by the Botanical Garden (Jardim Botânico) include a lack of gardeners and a paucity of financial resources for maintenance and other operating costs, such as paying regular water bills (Barreto, 2007). The director of Portugal’s renowned Air Museum (Museu do Ar) announced in June 2007 that the building was not suitable for conserving and preserving its collections. Located near the Tejo River, the building is susceptible to flooding during heavy rains (L.L., 2007). Public museums which are unable to conserve and preserve their collections properly are not effectively safeguarding Portugal’s heritage. In those cases, organisational management is insufficiently accountable for collection resources, thereby placing them at the risk of deterioration or other irreparable loss.

In August 2007 the Minister of Culture dismissed the director of the National Museum of Ancient Art because she criticised the management model for museums. Known as a very dynamic person, she was responsible for important exhibitions and obtained substantial financial support for the museum from Maecenas. However, not all of this funding was applied to the museum. Some of the funds raised were diverted to other public museums in the sector. This event was recognised as a political dismissal and was criticised strongly by left wing and right wing parties (Canelas, 2007).
Enabling accountability in museums

Different authors have focussed attention on ways to address instances exposing a lack of accountability of public museums. Studies of this genre tend to focus on the use of a diversity of apt performance measures to elucidate the performance of museums in keeping with organisational missions so as to make museum officials accountable for their actions and initiatives.

Weil (1994) explored the use in museums of performance indicators, financial and non-financial, as a means of assisting managers of museums to better manage their resources. In so doing, Weil presented three classificatory schemes that are intended to measure inputs, outputs and outcomes (see Jackson, 1991). Rentschler and Potter (1996a) studied diverse museums and performing arts institutions in Australia to evaluate the level of adoption of technologies. They found that technologies play an important role in areas such as administration, communication, marketing and collection management, and thereby assist managers to discharge their accountability. In a European study concerned with the accountability of the public museums of Sicily, Pignataro (2002) measured the efficiency of museums through a mathematical non-linear programming technique, known as Data Envelopment Analysis. More recently, based on interviews of museum professionals in Austria, Gstraunthalier and Piber (2007) concluded that performance measurement in museums can serve not just as an aid to management, but also be used as a marketing tool and contribute to improving future organisational performance. These authors also pointed out that performance measures can help to ameliorate internal communication problems and augment the quality of the information exchanged.

The authors cited have focussed in different ways on the importance of finding suitable ways to evaluate the performance of museums and, in the process, make them more accountable based on what they seek to achieve for society as custodians of public collections. However, perhaps the most comprehensive set of proposals advanced to the time of writing are those of Carnegie and Wolnizer (1996) developed in the context of Australian public museums under the label “EAM”, as introduced earlier. Based on the concepts of “viability” and “vitality” presented by Landry (1994) in the context of the quality of life in city centres, EAM stresses the importance of “vitality” in the construction of “control systems” and “reporting mechanisms” that are intended to improve the information presented in museums’ reports. These, in turn, are depicted as underpinning the “viability” of these institutions. Public museums are complex organisations within the contested public sector, and there is no single performance measure that can be used to
discharge the accountability of their managers and elucidate the vitality and viability of the organisations they oversee. On the contrary, every museum must be analysed in order to identify the most adequate set of indicators in accordance with time-honoured organisational missions/objectives. Thus, EAM comprises not just collection inventory systems and financial and non-financial indicators to evaluate organisational performance, but also encompasses information such as activity-based costing and activity-based management, budgetary planning and cash flow management, other financial reports, and technology optimization (Carnegie and Wolnizer, 1996: 85).

The essential components of EAM may be summarised as follows:

- **Collection inventory systems** are fundamental and need to be updated periodically by museum curators as the designated custodians of artefacts and collections. Such systems are vital for planning and for discharging the accountability of museum managers because they furnish “evidence of appropriate stewardship” (Carnegie and West, 2005: 917).

- **Performance indicators** may be financial or non-financial and “effective discourses of accountability must often embrace more than financial data” (Carnegie and West, 2005: 924). The use of performance measures related primarily to inputs, outputs and outcomes is intended to assist in making assessments of the performance of management in using collections for the purposes for which they have been assembled and displayed. The use of a diverse range of indicators orientates management’s attention towards performance enhancement and their elimination of poor performance within organisational management.

- **Activity-based management, including activity-based costing**, is an important instrument for organisational management. Activity-based management (ABM) applies “activity analysis to manage resources better” (Carnegie and Wolnizer, 1996: p, 91). Activity-based costing (ABC) is a component of ABM and facilitates the tracing of costs to particular activities through the identification of cost drivers for specific activities (Cooper, 1988a, b, 1989a, b).

- **Budgetary planning and management** are fundamental in a period characterised by a scarcity of financial resources especially in circumstances where there is an abundance of competing demands for their use (Jones and Pendlebury, 1992: 68). Portuguese museums are mainly financed by public monies and infrequently by private grants. Therefore, once museums are placed under increased scrutiny by governments and citizens, budget planning and management are a fundamental requirement (Funnell and Cooper, 1998: 261) for facilitating the proper planning and control of the use of resources.

- **Cash flow and other financial reports** are additional categories of information that Carnegie and Wolnizer (1996: 92) suggest be encompassed
within EAM. In the case of museums, Carnegie and Wolnizer (1996: 92-93) favour the adoption of operating statements, statements of solvency, and statements of external transactions.

- **Technology optimization** in museums is considered by Burnett (1991: 14) to be “enormous and exciting” because it enlarges knowledge of collections. Thus, technologies can enrich visitors’ experiences, assist in overcoming staffing limitations (Rentschler and Potter, 1996b, 91-92), improve control of the collections displayed and those that are stored, play an important role in advertising campaigns through the Internet, increase interactivity between the museum and the public, and help managers to improve the performance of the museum and thus discharge their accountability. Technologies are vital for museums in order to maintain and increase their viability.

As far as can be ascertained, public museums in Portugal are generally not applying all of these components of EAM in an integrated public accountability framework. Accordingly, EAM offers a formative yet comprehensive accountability framework for public museums and offers considerable scope for making these institutions more vital and viable, thus potentially enhancing their ability to augment the vitality and viability of the city centres and other locations in which they are situated. The adoption of an accountability model of this genre in Portugal is considered to be of considerable importance in addressing many of the issues raised. More importantly, enhancing the accountability of public museums in Portugal – as EAM seeks to makes possible – is also anticipated to have favourable ramifications for Portuguese economy and society.

**CONCLUSION**

Reflective of the nation’s rich history, Portugal’s museums are significant in terms of their number and their holdings. However, the accountability of these institutions lags behind that which is warranted by their significant cultural and historical importance. Accountability is neither a technical term nor merely rhetoric. It is not an end in itself. Rather, accountability is a means to an end. It is a means of improving the efficacy, efficiency and effectiveness of public institutions. In the case of Portuguese public museums, improving accountability through EAM or similar also offers the opportunity to enhance the performance and image of these important institutions and thereby assist in increasing the quality of life in the areas in which they are located.

Accountable museums are institutions connected with their public. They create new economic opportunities, augment social capital, attract, excite and educate...
people including tourists, and enliven towns and cities. Portugal needs public museums which are publicly accountable. Engaging with the public through apt, diverse and comprehensive systems of accountability will assist in delivering the enhanced public support and visitations that are necessary to ensure Portugal’s public museums are characterised by vitality and viability, with potentially favourable implications for the country’s economy and society.

Enhancing accountability is not a chore, but is posited as a pathway to a brighter future for Portugal’s public museums. However, this topic is under-explored in Portugal. Accordingly, future research is warranted. Researchers in Portugal are encouraged to conduct explanatory, investigative studies of the state of museum accountability in the public interest. Such studies may be aimed, for instance, at augmenting an understanding of the determinants of present day accountability regimes in public museums and at enabling enhanced systems of accountability to be devised for widespread adoption across the sector.

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Newspapers


**Archive of Soares dos Reis National Museum**

Letter from the Director of National Museum of Ancient Art to the organisers of the “Portuguese World Exhibition” on 20 April 1940.

Letter from the Director of National Museum of Ancient Art to the government on 9 December 1948.

**Legislation**


Decree 46758, 18 December 1965.


Royal Decree 27 May 1795.

**Website**

Today there are two distinct institutions, the National Museum of Natural History (Museu Nacional de História Natural) and the Botanical Garden (Jardim Botânico).

Sebastião de Carvalho e Melo was granted the title of Marquis of Pombal in 1769.

Quotations from non-English sources have been translated to English by the first-named author.

This segmentation of the history of museums in Portugal into five discrete periods for the purpose of this study was partly informed by Teixeira (1985), who previously identified three periods in the history of Portuguese museology.

Today, the University of Coimbra remains the site of the collections of this institution, which is now known as the Museum of Science, the Museum of Zoology and the Botanical Garden.

In 1839, six years after its founding, supervision of this museum passed to the Faculty of Fine Arts of Porto at the University of Porto. In 1911 it became a National Museum and its name was changed to Soares dos Reis National Museum.

The “Portuguese World Exhibition” was staged in Lisbon from June to December 1940.

As revealed on the website of ICOM-Portugal, the Portuguese National Committee affiliated with ICOM has existed since the beginning of the 1950s (http://www.icom-portugal.org/conteudo.aspx?args=104,historia,3, accessed 7 April 2009).

Decree 46758, 18 December 1965.

Law 47/2004 19 August.

According to the PMN: “Membership to the PMN is continuous, providing training and educational opportunities, and is open to all kinds of museums, regardless of their governing body, the scope of their subject area, collections and territorial boundaries. Membership to the PMN is voluntary, based on the same principles upon which the concept of the PMN stands and upon a series of issues underlying the very notion of museum. On this basis, there should be an equal undertaking and commitment by all members to the principles and objectives of the PMN itself, accompanied by the data necessary to ensure the existence of minimum standards of the respective museum, taking into account the scope of the concept referred to above. The range of issues that need to be addressed in this process are, therefore, based on the very concept of what constitutes a museum. A concept which must be able to accommodate different scales or sizes, and reflect the diversity of Portuguese museology. In appraising membership applications the main objective will be to ensure that the institutions that become part of the PMN correspond to ICOM’s definition of a museum, adopted by the PMN. Or rather, that they essentially reflect and fulfil the functions of a museum and that they carry out their respective social role” (http://www.rpmuseus-pt.org/Uk/html/index2.html).

Landry (1994: 14) depicts vitality as involving four features: levels of activity – things going on; levels of use – participation; levels of interaction, communication, transaction and exchange – the relation between people and activities and the establishment of critical mass; and, level of representation – how activity, use and interaction are projected to, and discussed, in the outside world. The concept of viability is “concerned with long term self-sufficient, sustainability, adaptability, flexibility, the capacity to change, self-regeneration, responsibility and security”.

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