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programs. Through exhibits, they promote public awareness of nature and biodiversity.

Data centres, libraries, and archives associated with systematic collections also provide an essential resource for research in systematic biology. These specialised libraries are not limited to bound books and periodicals but may also include card indices, catalogues, manuscripts, illustrations and photographs, microfiche records, cartographic information, bibliographic files and different forms of electronic media. The enormous proliferation of scientific information over the past few years can only be met by significant expansion of infrastructure, along with major advances in the storage, retrieval and utilisation of systematic databases.

Ms Nicola Donlon see Professor Stephen Blackmore.

COLLECTIONS ASSESSMENTS AND LONG RANGE PLANNING.

Philip Doughty, Science Division, Ulster Museum, Botanic Gardens, Belfast BT9 5AB

[Abstract awaited]

ACCOUNTING FOR MUSEUM COLLECTIONS

Martin Evans, Head of the Technical and Research Division at the Chartered Institute of Public Finance and Accountancy, 3 Roberts Street, London WC2N 6BH.

This session will consider how accountants will record and value museum collections for inclusion in an organisation's published accounts. From 1 April 1994, local authorities in Great Britain have been required to account for the fixed assets, which include museums and their collections, on a new basis, which brings their accounting practice more into line with that in the private sector. The new system of accounting for fixed assets will require local authorities to compile asset registers and to record all material assets in their balance sheets at cost or current value. In July 1994, the Government published a Green Paper 'Better Accounting for the Taxpayers Money' which will require national collections to be accounted for on a similar ('resource accounting') basis. The session will outline the new accounting requirements, their practical implications for museums, and the guidance available.

Gerald R Fitzgerald see Peter G Whiting.

VALUATIONS - A PROFESSIONALS' VIEW

R.G. Gowland, FRICS, Phillips North West, 43 Cuning Street, Liverpool L8 7NN

Introduction including the essential and important differences between a valuation which is a matter of opinion and a price, which is a matter of fact.

The various reasons for which instructions may be given to value an object, including insurance, whether on the world

open market or locally, probate, family division, sale, other tax purposes, rent.

The factors which influence a valuation including age, rarity, condition, fashion and sub-divisions of the above, all of which are the subconscious factors that the experienced valuer considers before giving an opinion.

Comparative pricing information such as auction records, reference books and retail prices.

Outside factors above and beyond an individual purchaser or valuers control including political embargo, international exchange rates and internal Bank rates.

DEFINING AND DISPOSING OF SPARE COLLECTIONS - AN UNRESOLVED PROBLEM.

Max Hebditch, Director, Museum of London, London Wall, London EC2

Museum collecting can be characterised as "front end", representative objects selected to meet the needs of an educated visiting public; or "scientific", comprehensive sets of objects and data meeting the needs of a discipline. Art galleries, cultural history museums and technology museums are examples of the former. Natural science, archaeology and anthropology museums reflect the latter approach.

The Museum of London, dealing with the history and present state of a great metropolis, follows both approaches to collecting, particularly in relation to the archaeology of early London. Tension between the two raises a range of problems: sampling strategy, priority in the allocation of financial resources, relative scientific importance, cost of the collecting processes, definition and disposal of unwanted material.

This experience suggests that while a financial valuation of the "assets" might be an interesting exercise, it is unlikely to assist the solution of the problems, which require professional judgment and confidence.

SCIENTIFIC AND DIDACTIC VALUATION OF MOVABLE MONUMENTS OF INANIMATE NATURE IN MUSEUM'S GEOLOGICAL COLLECTIONS

Prof Krzysztof Jakubowski, Museum of the Earth, Polish Academy of Sciences, Muzeum Ziemi PAN, 00-488 Warsaw, Al.Na Skarpie 20/26, Poland.

Geological collections in museums play an especially important role for the protection of natural heritage. A considerable part of these collections is gathered because of the necessity to protect valuable finds of unique minerals, rocks, and fossils from classical sites. The fact of their inclusion in museum collections often creates the only chance for the preservation of these invaluable specimens. Many times we are forced by circumstances to transfer a monument from its site of occurrence for fear of inevitable destruction. In Polish museological traditions these kinds of museum objects are defined as so-called "mobile monuments of inanimate nature", different from "immobile monuments of inanimate nature" protected in the natural environment. Both are the subject of direct interest, which is reflected in the research and popularization carried out by natural history