



Identifying and costing various programmes that support the Arts in Ireland

PBO Publication 6 of 2020

Key messages

- According to the Department of Culture, Heritage and the Gaeltacht, Government funding for the arts is largely channelled through the Arts Council. However, support to, and for the arts is also provided across many other departments.
- At present, no cumulative figure is provided for the amount of financial support provided to the arts across different departments and reporting procedures do not facilitate an easy analysis of this information. Developing a system for doing so (for example, by including a subhead in all departmental accounts, or by marking relevant expenditures in the Revised Estimates) could assist in determining a total annual Exchequer spend on the arts. This process would do much to assist the process of performance budgeting, value for money assessments and the support of enhanced budgeting principles.
- Using 2017 as a base year (the latest year for which full and complete information is available), the PBO's best estimate of the total amount provided in support of the arts is at least €372 million (rounded) spread across multiple departments. This is approximately 2.4 times the allocation to Programme A (Arts, Culture and Film) of the Department of Culture, Heritage and the Gaeltacht and indicates that the Arts Council contributes approximately 17.5% of total funding for the sector.

Introduction

The importance of arts and creativity in Irish life has received renewed attention following the celebrations surrounding the Decade of Centenaries,¹ which featured professional artists, actors, writers, poets, musicians, dancers and creative arts organisations in retelling and commemorating national historic events.

A programmatic breakdown from the Revised Estimates for 2017² indicates that Arts, Culture and Film accounted for €158.2 million (45%) of the Department of Culture, Heritage and the Gaeltacht's Voted expenditure (€354.9 million). The Arts Council, an agency of that department, is charged with developing and funding the arts, and it received €65.1 million (41%) of the programmatic breakdown.

As other departments also play a role in funding the arts, the purpose of this note is to benchmark this support against the allocation to the Department of Culture, Heritage and the Gaeltacht (and the Arts Council), providing a more accurate view of the overall level of State support for the sector. Figures compiled by the PBO indicate that at least **€372 million is provided across multiple departments to support the arts**. This is 2.4 times the allocation that the Department makes to Programme A and indicates that the Arts Council's proportion of overall funding to the arts is closer to 17.5%.

Defining the Arts

The arts are closely associated with cultural practice, identity and the creative industries. Establishing a consensus in explicitly defining the arts is difficult as there is considerable spillover with the creative industries. The National Cultural Policy,³ (January 2020) for example, defines culture and creativity as inclusive of cultural heritage, the creative industries and the arts (as defined in the Arts Act 2003).⁴

1 <https://www.decadeofcentenaries.com/>

2 Revised Estimates for Public Service, (2017, p.156)

3 Department of Culture, Heritage and the Gaeltacht, (Jan 2020), *A National Cultural Policy Framework to 2025*

4 The Government of Ireland, Arts Act 2003, Part 1 section 2 (1), found at <http://www.irishstatutebook.ie/> The Arts Act of 2003 consolidates the Acts of 1951 and 1973 and provides for matters concerned with the promotion, development and participation of the arts in Ireland.

Creative industries are concerned with creativity as a means to deliver commercial success and can include:

- advertising and marketing
- architecture
- crafts
- design (games, graphic, industrial, landscape, textiles, interior, exhibition, product)
- fashion
- film, TV, video, radio and photography
- IT, software and computer services
- publishing
- museums, galleries and libraries
- music, performing and visual arts.

Funding to the arts in this document is considered in terms of those artforms defined in the Arts Act and in receipt of State support. While acknowledging the overlap, this note does not investigate how the creative industries generate funding revenue.

Methodology

This note uses data from 2017 to provide an overview of funding supporting the arts in Ireland. In addition to desk-based research, information requests were sent to relevant departments⁵ and agencies⁶ on their funding of arts related programmes and activities. Clarification was sought from the Arts Council and individual Arts Officers⁷ regarding how support to the arts was financed.

In scoping relevant activities that encompass the arts, consideration was given to the range of disciplines presented on the Arts Council's website and supported by the Arts Act as individual artforms – architecture, circus, dance, film, literature, music, opera, street arts and spectacle, theatre, visual arts and traditional arts. Support may also be provided by non-monetary means, including the provision of rent-free venues for rehearsals, or providing for the donation of time by volunteers. However, these non-monetary supports have not been costed and included in this note.

Summarising the sources of funding

The following prominent sources of funding were provided to the Arts in 2017:

- Direct funding to agencies of the **Department of Culture, Heritage and the Gaeltacht (Vote 33)** e.g. the Arts Council;
- Direct operational and capital funding *via* **Vote 33** to individual institutions e.g. the National Gallery of Ireland and the Irish Film Board;
- Funding by the **Office of Public Works (OPW) (Vote 13)** in relation to specific institutions e.g. the National Gallery of Ireland and the administration of the 'Percent for Arts scheme';
- Operational and funding support to performance-based activities at the **Defence Forces School of Music and the Garda Band (Vote 36 and 20 respectively)**;

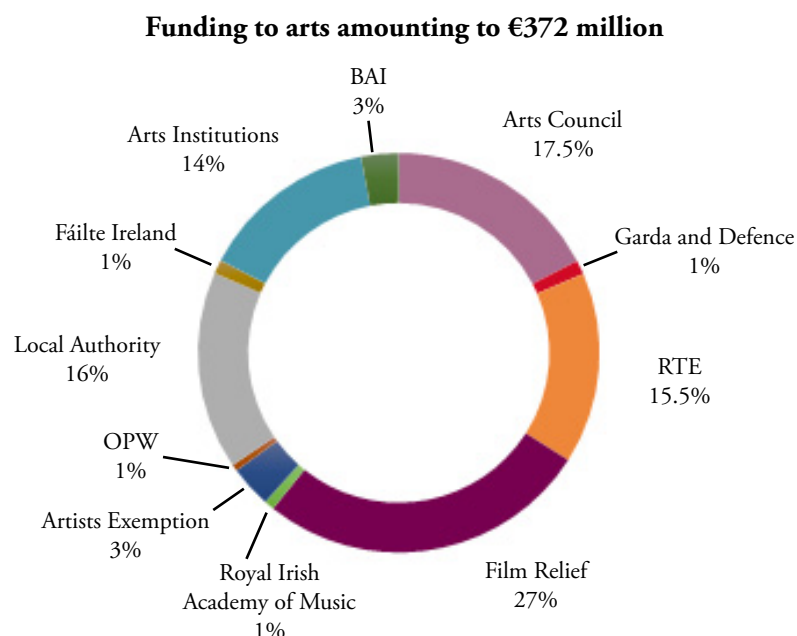
5 Requests were sent and responses received from An Garda Síochána, the Department of Transport, Tourism and Sport, the Department of Culture, Heritage and the Gaeltacht (Culture Ireland)

6 Requests were sent and responses received from the Office of Public Works and the President's Establishment.

7 Each Local Authority employs an Arts Officer to oversee the provision of arts to the local area.

- Broadcasting Authority of Ireland (BAI): Broadcast and TV licence receipts redistributed by the **Department of Communications, Climate Action and Environment (Vote 29)** to RTÉ for the funding of drama, creative content, the audio-visual sector and its orchestras, choirs and other performing groups;
- A specific Social Welfare scheme for self-employed artists and writers paid by the **Department of Social Protection (Vote 37)** initiated in 2017 on a pilot basis and since extended to include the wider arts (e.g. musicians);
- Local Authority funding *via* the **Department of Housing, Planning and Local Government (Vote 34)** to support Arts Offices and local arts programmes;
- Festival support as part of Fáilte Ireland’s strategy to support tourism and development *via* the **Department of Transport, Tourism and Sport (Vote 31)**;
- **Partnership arrangements between multiple departments** to support the delivery of arts related programmes, e.g. the Music Generation (MG) educational programme. MG is supported by the Department of Education and Skills, the Department of Children and Youth Affairs, the Department of Culture, Heritage and the Gaeltacht and the Department of Housing, Planning and Local Government;
- Tax allowances and **funding through Tax Expenditures**, e.g. Section 481 for film relief and other exemptions for certain earnings of writers, composers and artists;
- **National Lottery**⁸ funding for “good causes”, provided to certain institutions e.g. the Arts Council.

Figure 1: Percentage breakdown of funding to arts



These funding sources are discussed in more detail below, and, where determinable, estimates of total funding are provided.

⁸ An Post is a shareholder of the National Lottery. Both the Minister for Public Expenditure and Reform and the Minister for Communications, Climate Action and Environment hold ordinary and share capital in An Post.

Department of Culture, Heritage and the Gaeltacht (Vote 33)

€65,150 million was provided by the Department of Culture, Heritage and the Gaeltacht (Vote 33) to the Arts Council in 2017. This was distributed by the Council to support artists, organisations, projects and programmes nationally. The department also provided €51,996⁹ million for capital and current funding to:

- The National Gallery of Ireland (NGI);
- Regional galleries, museums and cultural centres;
- The Irish Film Board;
- Culture Ireland; and,
- The National Concert Hall (NCH), the Museum of Modern Art (IMMA), the Chester Beatty Library (CBL) and the Crawford Gallery (CG).

This brings the total allocation by the Department to arts organisations in 2017 to €117,146 million.¹⁰

Figure 2: Funding by the Department of Culture, Heritage and the Gaeltacht (Vote 33) to arts organisations, €000



Source: Appropriation Account 2017, (Vote 33) Department of Culture, Heritage and the Gaeltacht, p.14

Office of Public Works (Vote 13)

The Office of Public Works (OPW) is responsible for the State Art Collection, which contains approximately 17,000 works¹¹ located in various State buildings (e.g. Government offices, Dublin Castle, Farmleigh House etc.). Approximately 98% of the collection is on public display and is managed by the Art Management Group of the OPW.

It is difficult to quantify the day-to-day financial support afforded by the OPW to arts on behalf of public bodies, as engagement can be carried out by agency services, or activities may be filed under a different subhead (e.g. Heritage). However, details of some direct funding for the arts through the OPW in 2017 include:¹²

9 Department of Culture Heritage and the Gaeltacht, (Vote 33) Appropriation Account (2017, p. 14)

10 Extracting administrative pay and 'Cultural' funding (e.g. expenses of the National Library etc.).

11 Figure supplied by the OPW in direct correspondence.

12 Data supplied by the Finance Unit of the Office of Public Works

- €500,000 contributed by OPW historic properties to artists, exhibitions, concerts, musical recitals, choir performances, workshops and performers' fees;
- Expenditure of €974,000 was incurred in 2017 related to the refurbishment of the National Gallery of Ireland, including consultant's fees, and advices and balances for works completed;
- The 'Percent for Arts' scheme supports the work of emerging artists resident in Ireland. It is administered by the OPW and allows for 1% of a construction project's budget to be allocated towards the scheme. Expenditure on the Percent for Arts scheme in 2017 was €487,000;
- The OPW schedules art exhibition tours each year to increase the access of the State Art Collection to a wider audience. In 2017 two exhibitions formed part of the touring schedule with related expenditure of approximately €11,000;
- Approximately 300 of the 780 National Monuments maintained by the OPW are accessible to the public. Although direct financial support is not provided, these sites and monuments are used for festivals and events. It is very difficult to quantify the costs associated with the provision of these sites for events, as some of the costs involved in preparation (e.g. tending to grounds, security or stewarding etc.) would have been incurred regardless, as part of general maintenance.

The Department of Defence (Vote 36) and An Garda Síochána (Vote 20)

Both the Department of Defence and An Garda Síochána have traditionally supported bands for performances at ceremonial and State functions. In 2017, the total music related expenditure for An Garda Síochána amounted to €1.8 million, accounting for 29 band members.¹³ The Department of Defence personnel ("Instrumentalists") totalled 130.¹⁴ The primary role of these Instrumentalists is to service the musical requirements of State and military ceremonies. Although the Department has not specified the overall cost of the range of performing groups, a conservative estimate (taking the remuneration of an entry level rank as a basis for calculation; €19,159 on point 1 on appointment) suggests that expenditure on salaries would exceed €2.5 million for 2017.¹⁵

The Department of Communications, Climate Action and Environment (Vote 29)

The Department of Communications, Climate Action and Environment (Vote 29) redistributed €184.8 million from the collection of the TV licence fee to Raidió Teilifís Éireann (RTÉ).¹⁶ Although RTÉ receives revenue from other sources (e.g. advertising) the income from its portion of TV licence receipts helps to fund drama, music, set design, and other areas of activity associated with the arts.

The 2017 RTÉ annual report¹⁷ indicates that the number of performers in musical ensembles, incorporating orchestras, quartets and choirs, stood at over 350. Of these, 130 were employed as full-time professional musicians accruing 7% of the allocation of the licence fee received (€12.9 million). The same report indicates that:

- Between RTÉ 1, Radio 1, Lyric FM and Raidió na Gaeltachta, programming costs related to the arts amounted to €3.2 million;
- Drama programming costs across RTÉ 1 and 2, Radio 1 and TG4 totalled €24.7 million;
- Music programming, separate to the cost of financing orchestras and performing groups, came to €17.1 million.

13 Data supplied by the Freedom of Information Office at An Garda Síochána.

14 Department of Defence and Department of Public Expenditure and Reform, Recruitment and Retention: Defence Forces Data Analysis, (2019) p.14-18

15 <https://www.military.ie/en/careers/defence-forces-rates-of-pay/>

16 Comptroller and Auditor General, Appropriation Accounts (2017) p.584.

17 https://about.rte.ie/wp-content/uploads/2019/07/RTE_annual_report_2017.pdf

The Broadcasting Authority of Ireland (BAI) also operates under the aegis of the Department, and in 2017 received over €14 million in Exchequer funding. As well as acting as a regulator for the broadcasting sector, it administers and awards grants under its Sound and Vision Scheme. Television productions, and programming on culture for radio, are funded under this scheme. In 2017, this amounted to €11.3 million.¹⁸

The Department of Employment Affairs and Social Protection (Vote 37)

In 2017, an Artists Pilot Scheme was launched by the Creative Ireland programme, supported by the Department of Employment Affairs and Social Protection,¹⁹ with the aim of aiding self-employed visual artists. Under the pilot scheme, self-employed artists must satisfy the qualifying conditions for Jobseeker's Allowance, including a means test. They do not have to take part in activation activities outside of their artistic area for the first year that they are out of work.

By mid-2019, 100 visual artists and writers had availed of the scheme²⁰ and its remit has been expanded to include other arts practitioners, including musicians, set, costume and lighting designers, choreographers, street performers, actors, theatre and film directors, dancers and opera singers. The initiative is a result of a partnership developed between the Department of Culture, Heritage and the Gaeltacht, and the Department of Employment Affairs and Social Protection. It has not been possible to extract an exact cost to the exchequer for the inclusion of self-employed artists to the Jobseeker's Allowance (JA) scheme owing to the procedure for categorising subgroups to JA.

Department of Housing, Planning and Local Government (Vote 34)

Local authorities are responsible for providing a wide range of services to local communities, including housing, planning, the upkeep of roads, and the provision of facilities for recreation and amenities. In addition to providing capital funding for the construction of arts centres and theatres, each of the 31 local authorities are required to present financial statements, and in so doing, present their budget for the Operation of Arts Programmes.

In its 2017 annual report, the Arts Council stated that 'after the Arts Council, local authorities are the second biggest funder of the arts in Ireland'.²¹ The report further states that €37 million was spent by local authorities on funding the arts. The cumulative spend however, according to the figures presented by the Department of Housing, Planning and Local Government (in the Local Authority Budget 2017), indicates that funding for the Operation of Arts Programmes was over €60 million.²²

The Arts Council, in its annual grant schedule, awarded a total of €1.9 million to local authority arts offices in 2017.²³ Each local authority is also obliged to declare interests in operations not covered by the arts programme budget, for example, Tipperary County Council has a declared interest in Nenagh Arts Centre and Thurles Regional Arts Centre separate to its support for the operation of its arts programme.²⁴

The following Local Authority data is presented in line with the NUTS 3 regional classification for statistical purposes.²⁵

18 Broadcasting Authority of Ireland's review of 2017, <https://www.bai.ie/en/132610-2/>

19 Department of Employment Affairs and Social Protection, Website Pub. 09/9/2019
<https://www.gov.ie/en/press-release/88219d-social-welfare-scheme-for-professional-artists-on-jobseekers-allowan/>

20 Department of Culture, Heritage and the Gaeltacht, Website Pub. 5/7/2019
<https://www.chg.gov.ie/social-welfare-scheme-for-self-employed-artists-extended-to-wider-creative-community/>

21 Arts Council, *Annual Report*, (2017. p 5).

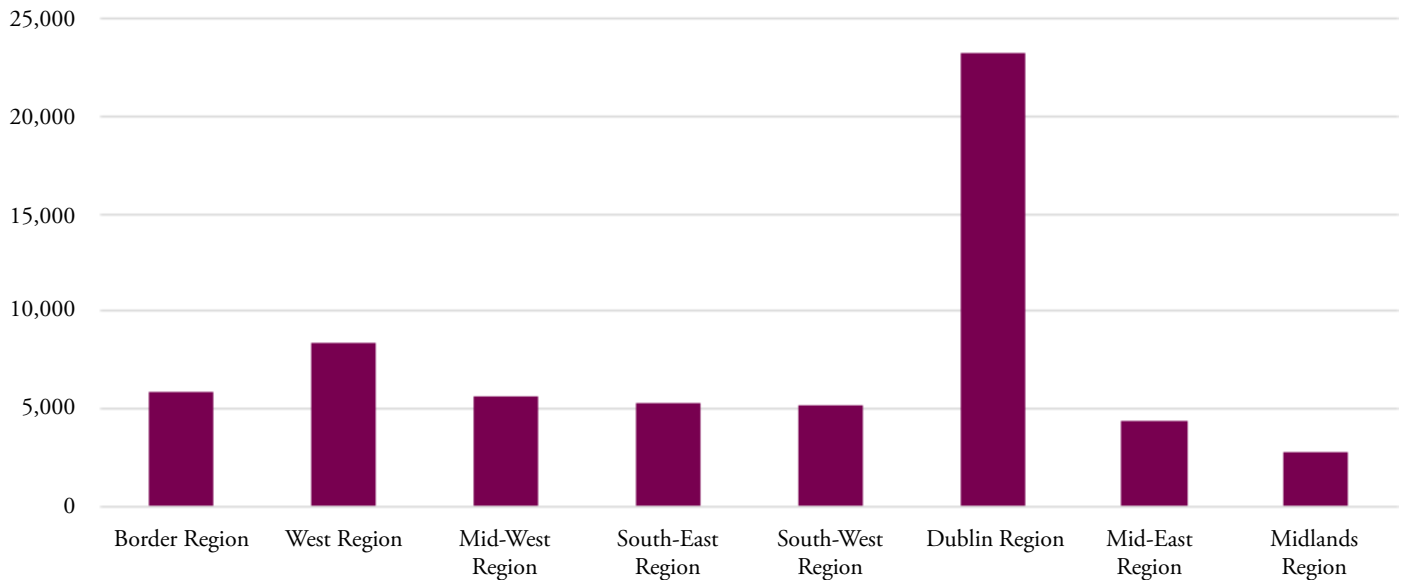
22 Department of Housing, Planning and Local Government, *Local Authority Budget Publication (2017)*.

23 The Arts Council of Ireland, *Who we funded, Local Authority Grants (2017)*.

24 Tipperary County Council *Audited Annual Financial Statement* (2017, p 38).

25 CSO: Nomenclature of Territorial Units for Statistics, Website <https://www.cso.ie/en/methods/revnuts23/>

Figure 3: Local Authority funding to arts programmes by region, €000s



Note: Funding across all regions is approximately €60,780 million. Figures collated from Department of Housing, Planning and Local Government, Local Authority Budgets 2017

The Department of Transport Tourism and Sport (Vote 31)

Although this note concerns the funding available to support arts related activity in Ireland, the role that the arts plays in promoting the image of Ireland abroad, and its role in supporting tourism, is significant. Not only are theatres, venues and cultural products a necessary component of branding for the tourism industry, but the investment in festivals creates a range of activity options for foreign (and domestic) visitors.

According to a request for information²⁶ from Fáilte Ireland (funded via Vote 31), the amount of festival and event expenditure for 2017 (in the audited Comptroller and Auditor General financial statement) was €4.2 million. Fáilte Ireland's Domestic Omnibus 2017²⁷ states that over 30% of surveyed respondents attended either a festival/event or art gallery when holidaying in Ireland.

Additional Supports

Tax Expenditures

A Tax expenditure can be defined as government spending (in terms of revenue loss) by deducting, exempting or reducing the tax liability for those that it seeks to target.²⁸

The Section 481 Film Relief is an example of a tax expenditure designed in support of the arts (specifically, to encourage investment in films made in Ireland). Prior to 2015, the Film Relief was granted *via* a deduction from the amount of income that was subject to tax, equal to the amount invested.²⁹

²⁶ Email request from PBO to the Department of Transport, Tourism and Sport, September 20th, 2019.

²⁷ Fáilte Ireland, Tourism Facts (2017) pub July 2018.

²⁸ See PBO Publication 13 of 2018 [tax-expenditures-in-ireland-key-issues-for-consideration_en.pdf](#)

²⁹ Comptroller and Auditor General Report on the [Account of the Public Services 2018](#), p 295.

As of January 2015, the Film Relief is a tax credit of 32% against Corporation Tax. Should the amount of the credit exceed the tax due for the qualifying period, the credit is payable (that is, a direct payment will be made to the recipient of the credit, equal to the excess). The Credit is 32% of the lowest of:

- eligible expenditure;
- 80% of the total cost of production of the film; or,
- €70,000,000.

The estimated cost of the credit in 2017 was €100 million,³⁰ in terms of revenue forgone to the Exchequer. The Department of Finance published a cost-benefit analysis of the Film Relief, alongside Budget 2019. The analysis finds a net economic cost to society of €72 million for 2016. However, the report notes that this does not include the cultural dividends or other ‘unquantifiable benefits’. The review recommends the collection of more detailed data to facilitate greater assessment of the scheme in future.

Another tax expenditure that supports creative activities is the Artist’s Tax Exemption Scheme (Section 195 of the Taxes Consolidation Act 1997).³¹ Under Section 195, individual artists can claim tax relief on creative output that is of cultural and/or artistic merit (original musical compositions, paintings, sculptures and books and plays). Guidelines for defining work as of artistic merit have been drawn up by the Arts Council and the Minister for Arts, Heritage and the Gaeltacht. Income earned, to a maximum of €50,000 per annum, is exempt from tax under this scheme. In 2017, the total exemption cost was €12.7 million³² for over one thousand registered artists.

National Lottery

Under the title of ‘Good Causes’, the National Lottery raises funds for Arts, Culture, Sports, Heritage, Community, Health, Youth and the Irish Language. Nearly 30 cent in every €1 spent on National Lottery games (over €619,000 per day) is distributed to Good Causes, supporting arts organisations throughout the country. In 2017, the total amount raised was €227 million.³³ The exact breakdown of this amount has not been established and for this reason has not been included in Table 1.

Partnership between departments/agencies

Financial support to the arts can straddle multiple departments, which can make assessment and disaggregation of costs between departments challenging.

The Music Generation (MG) educational programme is an example of an initiative in receipt of multi-departmental support. The programme was devised to provide affordable instrumental music tuition to young people throughout the country. Collaboration between the following departments helps to support the delivery of this programme:

- Department of Education and Skills (€2.5 million³⁴ to support continued development of MG);
- Department of Children and Youth Affairs;³⁵
- Department of Culture, Heritage and the Gaeltacht (The Arts Council provided funding to Music Generation, exact amount unknown, from its Departmental allocation of over €65 million in 2017); and,
- Local Authorities under the Department of Housing, Planning and Local Government (Operation of Arts Programme budget).

30 Department of Finance, *Budget 2019, Report on Tax Expenditures*, p.223.

31 Office of the Revenue Commissioners, *Tax and Duty Manual, Part 07-01-10* (June 2019).

32 Office of the Revenue Commissioners, Statistics, *Cost of Tax Expenditures*.

33 National Lottery of Ireland *Annual Report* (2017, p.7).

34 Music Generation, *Annual Report* (2017).

35 Exact funding figure from the Department of Children and Youth Affairs has not been established.

Further examples of collaboration between departments to support the arts include:

- €1.5 million funding provided by the Department of Culture, Heritage and the Gaeltacht to Comhaltas Ceoltóirí Éireann³⁶ with a further €242,500 in funding from the Department of Foreign Affairs, under the Government of Ireland Emigrant Support Programme.³⁷ This programme supports and promotes Irish dance, music, storytelling and language abroad. A further €1.1 million is also provided under the Emigrant Support Programme by the Department of Foreign Affairs to the Irish Arts Centre building in New York. Previous funding to the centre was provided by the Department of Culture, Heritage and the Gaeltacht, and Culture Ireland.³⁸
- €5,000 in funding is available to ‘local youth groups’ through a scheme partnered by the National Youth Council of Ireland, the Department of Children and Youth Affairs and the Arts Council.³⁹
- An annual Oireachtas funding grant (received through the Department of Education and Skills) amounting to over €3 million in 2017 provided to the Royal Irish Academy of Music (RIAM).⁴⁰ The RIAM operates a performance partnership arrangement with the Lir Academy, and the National Gallery of Ireland.
- The Creative Ireland Programme is designed to support arts and cultural initiatives across state agencies, local and national government. It was initially provided with a budget of €5 million in 2017 to deliver its objectives.⁴¹ The Creative Ireland Programme collaborates with Animation Ireland, the Arts Council, the Irish Writers Centre, the Design and Crafts Council, and the Department of Health, amongst others.⁴²
- The Artists Pilot Scheme (outlined previously) is a result of a partnership developed between the Department of Culture, Heritage and the Gaeltacht, and the Department of Employment Affairs and Social Protection.

Conclusion

Although the Department of Culture, Heritage and the Gaeltacht (DCHG) supports and funds the arts in Ireland, as part of its core remit, the overall level of State support provided to the arts is far in excess of the amounts funded by DCHG, and cuts across several departments and state agencies. There is currently no framework for compiling and collating information on what is being provided.

The funding allocation by the DCHG to the Arts Council can therefore be considered a headline amount and is 41% of the programmatic allocation (18.3% of the Departments Voted allocation). However, additional support comes in the form of tax exemptions, as well as direct funding, and support may originate from departmental subheads where it is difficult to extract an exact funding figure.

The funding identified and collated in this note is not an exhaustive list but does provide an overview of the extended range of state support provided to the arts (beyond those provided for by the Arts Council and the DCHG). The Arts Council provides 17.5% of overall support when benchmarked against the total figure presented in this note (of €372 million).

This PBO note highlights the value in creating a system for collating and aggregating data on funding in support of the arts in Ireland, so that headline annual figures can be provided and assessed, that are considerate of the wider range of supports available.

36 Comhaltas Ceoltóirí Éireann *Financial Statement 2017*, p.14.

37 <https://comhaltas.ie/about/funding/>

38 <https://www.oireachtas.ie/en/debates/question/2019-11-07/46/#pq-answers-46>

39 <https://www.youth.ie/articles/local-groups-invited-to-apply-for-up-to-e5000-through-national-arts-and-youth-scheme/>

40 Royal Irish Academy of Music *Financial Statement* (2017, p 20).

41 The Creative Ireland Programme, *End of Year Report* (2017).

42 <https://www.creativeireland.gov.ie/en/partners>



Table 1: Funding across multiple sources €000, 2017

Organisation	Type of funding	Amount
Office of Public Works – Vote 13	Percent for Arts scheme	€487,000
Office of Public Works – Vote 13	Historic Properties events	€500,000
Office of Public Works – Vote 13	NGI capital project	€974,000
Office of Public Works (touring) – Vote 13	Current touring support	€11,000
Garda Band - Vote 20	Current	€1,800,000
Royal Irish Academy of Music – Vote 26	Current and capital	€3,000,000
RTE Orchestras – Vote 29	Current	€12,900,000
Drama (RTE) – Vote 29	Programming support	€24,700,000
Music (RTE) – Vote 29	Programming support	€17,100,000
Arts programming (RTE) – Vote 29	Current	€3,200,000
Broadcasting Authority of Ireland – Vote 29	Sound and Vision grant	€11,300,000
Fáilte Ireland Festival and Events – Vote 31	Current	€4,200,000
Funding to Arts Institutions – Vote 33	Current and capital	€51,996,000
Arts Council – Vote 33	Current and capital	€65,100,000
Local Authority (support to arts programmes) – Vote 34	Programmatic support	€60,000,000
Defence Forces School of Music – Vote 36	Current	€2,500,000
Film Relief	Tax expenditure	€100,000,000
Artists Exemption	Tax expenditure	€12,700,000
	Total	€372,468,000

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