September 2023

Research Note

GOVERNMENT EXPENDITURE TO THE ARTS AND CULTURAL SECTORS

Research conducted by

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TOI MAI
Workforce
Development
Council

A note to the audience

Toi Mai is the Ohu Ahumahi (Workforce Development Council) for Ngā Peka o Toi:

Toi Mai is a new organisation with a goal to ensure the creative, cultural, recreation and technology workforces of Aotearoa have the skills they need for the world of work today and for the future. We will give our industries, employers, workers, independent earners, volunteers, iwi, whānau, hapū and Māori businesses greater leadership and influence across the reform of vocational education. Honouring te Tiriti o Waitangi is front and centre of our mahi, as is applying te ao and mātauranga Māori to our qualifications and improving access and equity for Pacific and other underserved learners.

Key findings

25 out of 35 in the OECD

- General government expenditure in Aotearoa towards ‘recreation, culture and religion’ as a percentage of GDP (2020). Expenditure is lower than in other small, advanced economies.

Funding has increased over time but has not kept up with GDP growth

- Recreation, culture and religion expenditure growth 2009–2021 in real terms (30%) has lagged significantly with GDP growth (73%).
  - As a percentage of GDP, expenditure has fallen to 1.01% in 2021 (1.09% in 2009).

- Analysis reveals diminished and fluctuating funding expenditures (figure 3), against FY ending 2009 as a baseline.
  - For FY ending June 2021, funding is circa 8% lower than the baseline.
  - If expenditure remained at 1.09% of GDP in 2021, it would equate to an additional $276 million.

‘Arts, culture and heritage’ share of Government expenditure has decreased over time

- Between 2007 and 2020, MCH total vote appropriation steadily declined to 0.37% in 2020 (0.53% in 2007).

- Overall MCH funding designated to ‘arts, culture and heritage’ has declined from 81% in 2007 to 71% in 2021. Non-Departmental Expenses for ‘arts, culture and heritage’ dropped circa 12 percentage points to 64.88% in 2021 (76.25% in 2007).
  - Non-Departmental Output Expenses, which most commonly fund Crown entities and non governmental organisations (NGOs) such as Creative New Zealand, plummeted nearly one third to 48% in 2021 from 67.3% in 2007.

Lottery grant board funding for arts and culture statutory bodies has increased, but year-on-year change is volatile

- Increase in funding of 147% between 2007 to 2022 but has not followed a linear growth path. 52% goes to arts and cultural organisations.

- Some statutory bodies receive significant proportions of total revenue from the lottery (CNZ-64% in 2021–22).

- Recreation, culture and religion proportional expenditure of GDP in 2020 increases to 1.06% (from 1.02%) if including lottery funding, still below funding levels in 2009.

1. Introduction

Arts and culture sector funding is often measured through a narrow economic lens in terms of direct return on investment. Understanding how funding has changed over time provides some indication of how much value is given to the broader benefits arts offer to society, such as its contribution to culture, wellbeing and social inclusion (Gattenhof et al., 2022).

This research aims to better understand the extent to which the art and cultural sectors of Aotearoa are funded by government and work as a baseline for future analysis. For this, a broader lens is required to analyse funding levels across an extended period domestically. Information about government arts funding was not readily available or consolidated in the public domain – this research aims to fill this gap.

We investigate the level of general government expenditure (GGE) towards recreation, culture and religion as a percentage of gross domestic product (GDP), as defined by the OECD. This methodology and measure of contribution enables OECD comparison against GGE in Aotearoa. We explore vote appropriation dedicated to arts, culture and heritage, and given that funding to the sector occurs through various avenues, we analyse the lottery grant board funding to statutory bodies, such as Creative New Zealand and the New Zealand Film Commission.

The analysis is separated into:

1. **OECD COMPARISON – 'RECREATION, CULTURE AND RELIGION' GENERAL GOVERNMENT EXPENDITURE**
   - **A. Small advanced economies**
2. **AOTEAROA TIME SERIES – 'RECREATION, CULTURE AND RELIGION' GENERAL GOVERNMENT EXPENDITURE**
3. **MINISTRY FOR CULTURE AND HERITAGE – VOTE APPROPRIATION: ARTS, CULTURE AND HERITAGE**
4. **LOTTERY GRANTS BOARD FUNDING TO STATUTORY BODIES.**

2. Analysis

OECD COMPARISON

To understand expenditure towards recreation, culture and religion in Aotearoa, the first section of the analysis compares the level of general government expenditure across the OECD. This indicator notes that 'general government' consists of social security funds and central, state and local governments (OECD, 2023).

Aotearoa does not have data available in this area via the OECD dataset. Instead, it has been calculated using Statistics New Zealand (SNZ) data (Statistics New Zealand, 2021). The methodology and country coding are available in the appendix. Figure 1 illustrates a comparison against OECD countries, with both Aotearoa and the average level of general government expenditure on recreation, culture and religion as a percentage of GDP.

GGE in Aotearoa ranks 25 out of 35 countries in the comparison, with funding ($3.297 billion) at 1.02% of GDP and well below the average of 1.25%. GGE funding to recreation, culture and religion at the OECD average would require an additional $758 million.

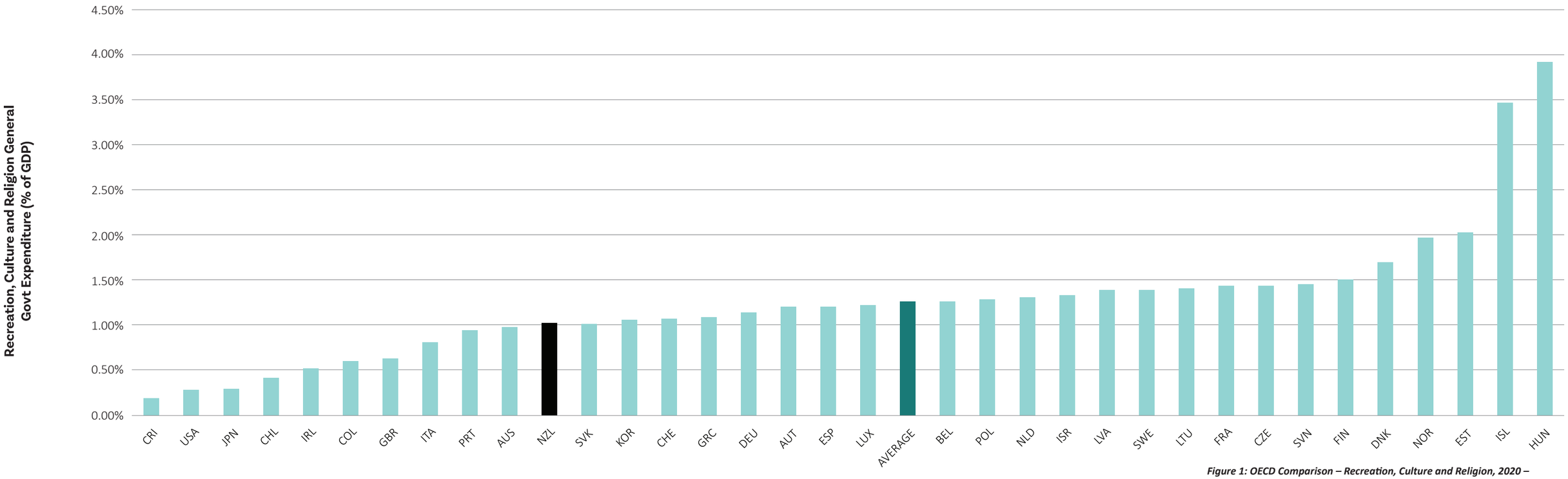

Figure 1: OECD Comparison – Recreation, Culture and Religion, 2020 – General Government Expenditure (% of GDP)

SMALL ADVANCED ECONOMIES

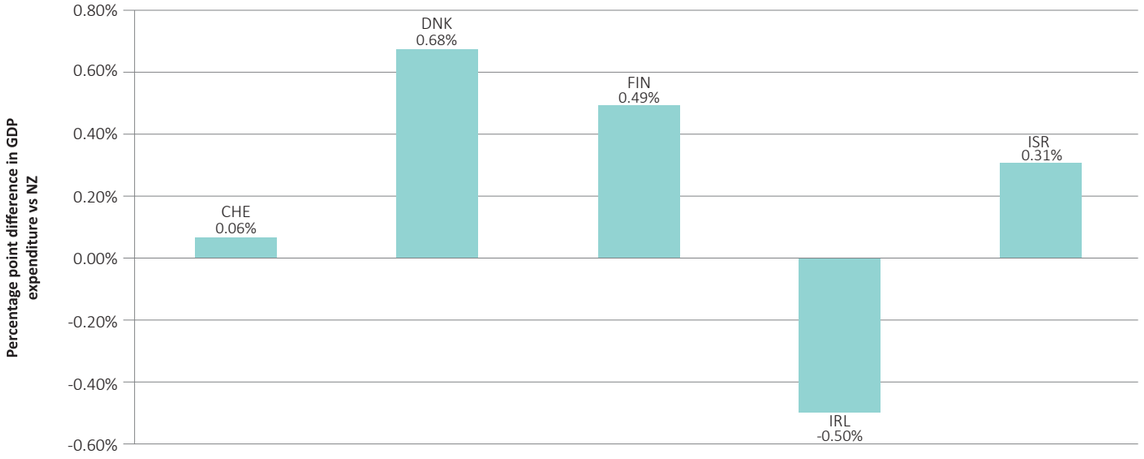

Figure 2: Small advanced economies – Recreation, Culture and Religion, 2020 – General Government Expenditure percentage point difference (% of GDP)

To further evaluate, a more targeted approach is presented in figure 2. Looking specifically at countries defined as small, advanced economies (MBIE, 2020) provides more of a like-for-like comparison with Aotearoa. Aotearoa is the base comparison, so percentage point differences are represented from 0% on the y-axis.

Aotearoa has lower GGE as a percentage of GDP classified as 'recreation, culture and religion' than other small, advanced economies, including Israel, Denmark and Finland, which all spend significantly more as a percentage of GDP on recreation, culture and religion. This may be due to countries with smaller populations lacking economies of scale for the cultural and creative sectors to thrive without public support, with higher GGE compared against countries which have larger private sector and philanthropic arts funding sources such as the United Kingdom (0.35 percentage points lower than Aotearoa) or Japan (0.61 percentage points lower).

AOTEAROA GENERAL GOVERNMENT EXPENDITURE - RECREATION, CULTURE AND RELIGION

In 2009, Aotearoa spent approximately $2.1 billion on recreation, culture and religion. During 2021, this figure increased in nominal terms (value measured in current price) to circa $3.3 billion, an increase of 60%. In real terms (adjusted for inflation), the increase is 30%. GDP growth over the period is 73% (2021 – $327.8 billion), indicating that expenditure growth has not kept pace with GDP growth. Recreation, culture and religion expenditure in 2009 equated to 1.09% of GDP but has subsequently fallen to 1.01% of GDP in 2021.

If GGE in Aotearoa remained at 1.09% of GDP in 2021, it would equate to an additional $276 million expenditure.

When using expenditure as a proportion of GDP, an interesting trend is observed as displayed in figure 3. A sharp change in funding in 2020 coincides with the COVID-19 pandemic and the associated recovery. The arts and cultural sectors had high levels of additional investment, as these were some of the worst affected sectors.

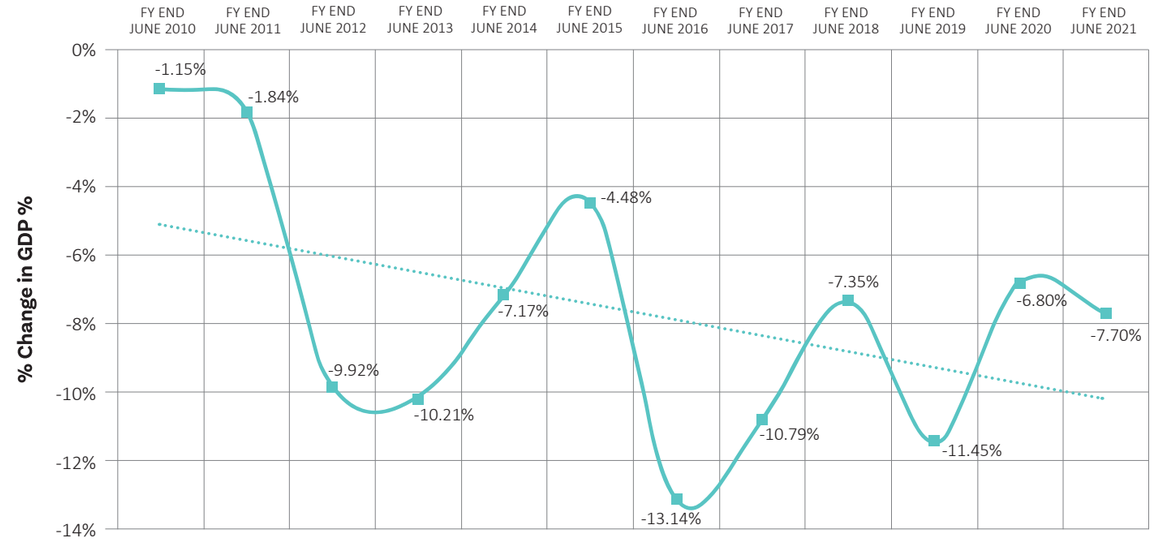

Figure 3: Percentage change of proportion of GDP expenditure on recreation, culture and religion, FY ending 30 June 2009 vs subsequent years

However, prior to this in 2019, expenditure for recreation, culture and religion was over 11% lower as a percentage of GDP than in 2009. The trend in figure 3 replicates that of a 'boom, bust' cycle between the period 2011–2021, noting that the percentage of GDP expenditure does not reach the baseline of 2009.

MINISTRY FOR CULTURE AND HERITAGE – VOTE: ARTS, CULTURE AND HERITAGE

The definition used thus far, 'recreation, culture and religion' is useful in enabling comparison against OECD data. In noting that, the use of the vote appropriation, specifically towards the Ministry for Culture and Heritage (MCH) and 'arts, culture and heritage' enables a more granular examination.

As displayed in figure 4 below, over the period 2007–2020, the percentage of total vote appropriation for the MCH steadily declined, reaching 0.37% in 2020, compared to 0.53% in 2007. MCH vote appropriation is split into two types of votes: 'arts, culture and heritage' and 'sport and recreation'.

The 'arts, culture and heritage' vote in 2007 was allocated 0.43% of total appropriation, and by 2020 this had declined to 0.30%. In 2021, it increased to 0.38%. A sharp increase in 2021 is due to temporary COVID-19 funding initiatives, with subsequent budgets indicating appropriations reverting to previous funding levels from 2022–23.

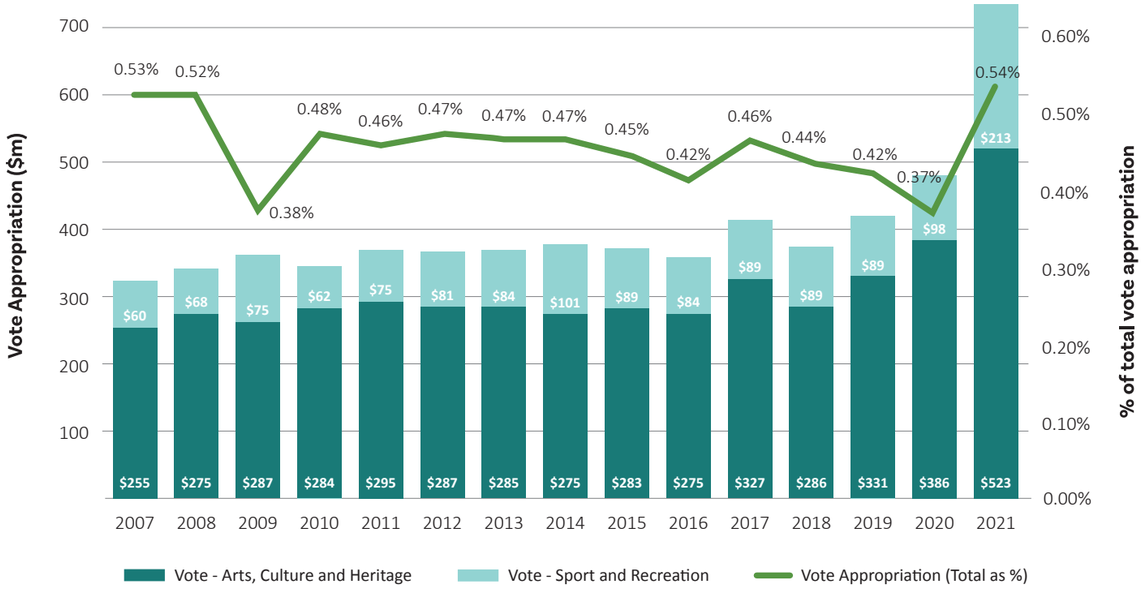

Figure 4: Ministry for Culture and Heritage – Vote Appropriation, 2007–2021

A further layer of analysis is the appropriation type (more details in the appendix) associated with the vote appropriation. The following analysis focuses on the relevant vote (either 'arts, culture and heritage' or 'sport and recreation') and the appropriation type, with a focus on 'Non-Departmental Output Expenses', given that "most commonly these appropriations fund Crown entities and non-governmental organisations (NGOs)" (The Treasury, 2013).

For this analysis, vote appropriation has been grouped by Departmental Expenditure and Non-Departmental Expenditure. A more detailed methodology is in the appendix.

Figure 5 on the next page depicts the total MCH vote appropriation into the relevant vote.

	Sport and Recreation Non-Dept Exp	Sport and Recreation Dept Exp	Arts, Culture and Heritage Non-Dept Exp	Arts, Culture and Heritage Dept Exp
2007	17.54%	1.38%	76.25%	4.83%
2008	18.55%	1.27%	76.04%	4.14%
2009	20.77%	0.03%	75.46%	3.75%
2010	17.86%	0.03%	78.01%	4.10%
2011	20.19%	0.03%	73.05%	6.73%
2012	21.88%	0.07%	70.53%	7.52%
2013	22.70%	0.08%	70.56%	6.66%
2014	26.79%	0.08%	67.55%	5.59%
2015	23.93%	0.07%	70.01%	5.99%
2016	23.38%	0.09%	71.25%	5.28%
2017	21.38%	0.08%	72.30%	6.25%
2018	23.69%	0.08%	71.18%	5.05%
2019	21.17%	0.10%	72.91%	5.82%
2020	20.10%	0.08%	73.11%	6.70%
2021	28.90%	0.04%	66.40%	4.66%

Figure 5: Ministry for Culture and Heritage – Appropriation Type by vote

Overall funding for ‘arts, culture and heritage’ has declined from 81.1% in 2007 to 71% in 2021. Non-Departmental Expenses for ‘arts, culture and heritage’ dropped circa ten percentage points to 66.4% in 2021 (76.3% in 2007). Of that, 48% is ‘Non-Departmental Output Expenses’ and 17% ‘Non-Departmental Other Expenses’. While Non-Departmental Output Expenses seem significant as a proportion, this has plunged by nearly a third from 67.3% in 2007. Given that its definition indicates appropriations fund Crown entities such as Creative New Zealand and New Zealand Film Commission, it is important to emphasise given the role these agencies play in facilitating funding to the arts.

LOTTERY GRANTS BOARD FUNDING TO STATUTORY BODIES

To further understand the arts and cultural sector funding eco-system, an important stream to involve is the funding contributed by lottery grants. The New Zealand Lottery Grants Board (NZLGB) distributes profits from playing the lottery, with 42% going to the following statutory bodies (Espiner, 2022):

- Creative New Zealand (CNZ)
- Sport New Zealand (Sport NZ)
- New Zealand Film Commission (NZFC)
    - Ngā Taonga Sound & Vision.

NZLGB overall funding from 2007 to 2022 has risen 151%, from $61.90m to $153.33m. For arts and cultural organisations, there has been an increase in funding of 147% from 2007 to 2022. 52% of overall funding goes to arts and cultural organisations in 2022 (compared to 50% in 2007). Figure 6 below presents the breakdown for each statutory body.

Organisations	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Creative New Zealand	$21,310	$27,745	$22,125	$32,344	$27,796	$27,516	$31,024	$37,379	$31,074	$30,930	$40,512	$41,259	$39,194	$47,008	$55,625	$53,878
Sport New Zealand	$30,890	$38,390	$30,890	$43,254	$37,062	$36,689	$41,365	$49,839	$43,494	$42,823	$56,100	$57,414	$54,898	$65,076	$76,721	$74,314
New Zealand Film Commission	$9,009	$12,027	$9,587	$14,015	$12,045	$11,924	$13,443	$16,197	$13,465	$13,403	$17,557	$17,876	$16,983	$20,371	$24,103	$23,347
Ngā Taonga Sound & Vision	$693	$737	$927	$1,078	$849	$994	$1,034	$1,245	$1,035	$1,031	$1,364	$1,364	$1,300	$1,506	$1,921	$1,795
Total	$61,902	$78,899	$63,529	$90,691	$77,752	$77,123	$88,866	$104,660	$89,068	$88,187	$115,533	$117,913	$112,375	$133,961	$158,370	$153,334

Figure 6: Total NZLGB funding ($000) to statutory bodies – 2007–2022

If lottery funding was included OECD comparison for recreation, culture and religion expenditure in 2020 ($3.285 billion, 1.02% of GDP), the proportional expenditure of GDP would increase to 1.06%, meaning change in ranking to 23 from 25 against other OECD countries and still below funding levels compared to 2009. An additional $106m would be required to reach 1.09% of GDP.

Figure 7 below focuses on the proportion of funding from NZLGB for the four statutory bodies.

Organisations	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Creative New Zealand	55%	62%	54%	73%	62%	62%	64%	69%	64%	62%	71%	71%	69%	72%	55%	64%
Sport New Zealand	31%	36%	28%	41%	33%	31%	33%	33%	32%	33%	38%	39%	38%	40%	26%	33%
New Zealand Film Commission	31%	48%	45%	41%	51%	33%	38%	59%	43%	32%	32%	36%	26%	32%	22%	21%
Ngā Taonga Sound & Vision	24%	20%	23%	18%	24%	28%	24%	24%	13%	13%	18%	18%	17%	16%	17%	11%

Figure 7: Total proportion of funding from New Zealand Lottery Grants Board

In 2008, 55% of CNZ's total funding came from NZLGB; by 2020, this had risen 17 percentage points to 72% of total funding. A similar trend is seen with funding for Sport NZ and NZFC (between 2007–2015). The proportion of funding from NZGLB to NZFC dropped post-2014, coinciding with the introduction of the New Zealand Screen Production Grant.

While overall funding over the period has significantly risen, it is important to note the overall volatility of it year-on-year. Exampling this is figure 8, a year-on-year percentage change in funding from NZLGB for CNZ.

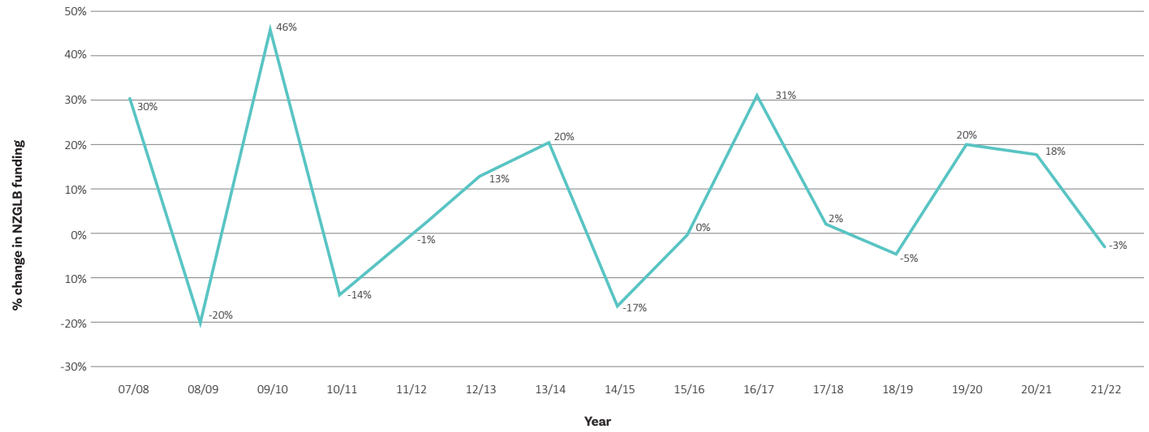

Figure 8: CNZ – Year-on-year percentage change in funding from NZGLB

For the period analysed, funding for CNZ year-on-year declined nearly half the time. To enable longer-term planning, predictable funding is crucial.

A similar trend is observed for NZFC funding from NZLGB, as shown in figure 9. NZFC post-2014 have a smaller funding mix coming from NZGLB.

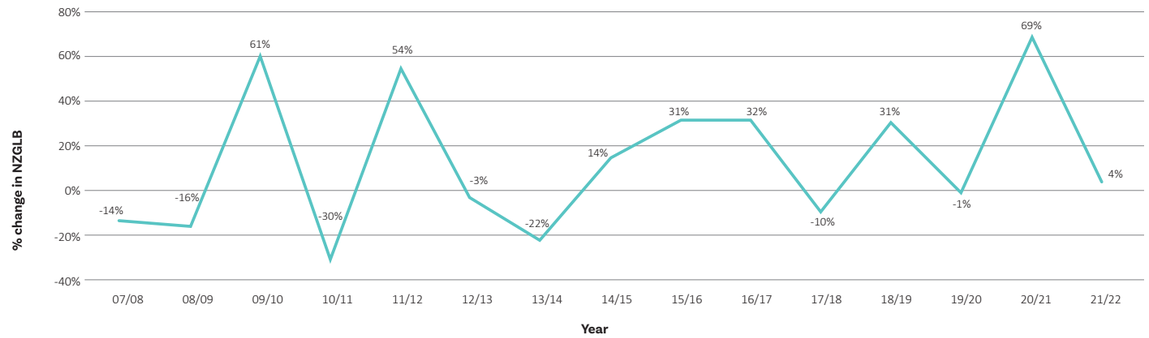

Figure 9: NZFC – Year-on-year percentage change in funding from NZGLB

3. Conclusion

This research note evaluates general government expenditure in Aotearoa in 2020 towards recreation, culture and religion and compares it against the OECD, a time series of expenditure, and a focus on MCH vote appropriation between 2007 and 2021. While it is important to recognise the various avenues of funding to the arts and cultural sectors, overall, the funding to the sector has declined as a proportion, whether high-level 'recreation, culture and religion' categorisation, or a more focused MCH vote appropriation to 'arts, culture and heritage'.

Aotearoa ranks in the bottom third compared to OECD countries, with smaller proportions of expenditure against comparable small, advanced economies.

Expenditure towards recreation, culture and religion in real terms has not kept up with GDP growth, with the proportion of GDP steadily declining. A fascinating finding is the 'boom-bust' cycle in figure 3, but further research will be required to understand this fluctuating funding cycle. MCH total vote appropriation as a percentage of the total gradually declined between 2007 and 2020, increasing in 2021 as a result of COVID-19. Of this, overall 'arts, culture and heritage' funding has fallen to 71% in 2021 (81% in 2007). Non-Departmental Output Expenses, which most commonly fund Crown entities and non-governmental organisations (NGOs) dropped around 20 percentage points to 48% in 2021 from 67.3% in 2007, with funding trade-offs seeming to be made between 'sport and recreation' and 'arts, culture and heritage'.

When analysing the funding trends related to New Zealand Lottery Board Grant, the overall value of funding has significantly risen (147%) between 2007–2022. However, this funding could be described as volatile, given the year-on-year changes. An important aspect to enable sectors and incumbent organisations to thrive is the ability to long-term plan. For this, sustainable and predictable funding is needed.

4. Future Research Questions

Taking this initial research a layer further, there are some additional research questions we intend to investigate.

A research question to understand the arts and cultural funding towards Māori and Pacific peoples. This has been a recurring theme that has been identified in engagement with those in the sector. A publicised example of this is funding towards Te Matatini in the 2022 budget (Brown, 2022). Such research could contribute to understanding the equitability of funding in this area.

Additionally, a question about how the arts and cultural sectors are funded on a broader level. Given the complexity of the funding system, streams of revenue from philanthropic donations and production revenue have not been included in this piece of research, but there is a need to understand how the arts and cultural funding eco-system of Aotearoa truly operates.

5. Appendix

METHODOLOGY

The OECD captures huge quantities of government expenditure data as a percentage of GDP. To enable international comparison, the first section of research needed to align to the OECD definition.

The closest available comparison is the general government spending as a percentage of GDP for 'recreation, culture and religion'. Aotearoa is not included within this database.

Stats NZ 'National Accounts' data has general government expenditure information, categorised and consistent with the Government Finance Statistics (GFS2014), which "are a set of concepts and principles developed by the International Monetary Fund (IMF) specifically for measuring government financial activity." (Stats New Zealand, 2023). GFS 2014 follows the GFSM 2001 and is consistent with the System of National Accounts 2008 (SNA08). SNA08 is consistent with measurement methodology used by the OECD.

General government expenses show the functional split of total operating expenses and total net acquisition of non-financial assets from the operating statement. These are compiled under the Classification of the Functions of Government (COFOG) framework.

To calculate how Aotearoa compared against the OECD, Operational Expenses and Net Acquisition of Non-Financial Assets were totalled and divided against the GDP.

For producing vote appropriation analysis, it is necessary to note the various appropriation types. These can be split into Departmental Capital Expenditure, Departmental Output Expenses, Non-Departmental Capital Expenditure, Non-Departmental Other Expenses and Non-Departmental Output Expenses.

To enable a higher level of analysis, appropriation types were grouped as the following:

- **Departmental Expenditure** includes Departmental Capital Expenditure, Departmental Output Expenses, and Benefits and Other Unrequited Expenses.
- **Non-Departmental Expenditure** includes Non-Departmental Capital Expenditure, Non-Departmental Other Expenses and Non-Departmental Output Expenses.

LIMITATIONS

With obtaining this figure, a direct comparison can be made for Aotearoa against other OECD countries, while noting that "there may still be underlying data capture, measurement, and recognition-point differences between countries that may affect cross-country comparisons" (Statistics New Zealand, 2023).

This minor methodological issue affects the analysis of overall levels of funding but does not have any impact on the trend.

DATA SOURCES

NZ Budget Appropriations
Budget 2011 Data from the Estimates of Appropriations (treasury.govt.nz)
Budget 2015 Data from the Estimates of Appropriations (treasury.govt.nz)
Budget 2018 Data from the Estimates of Appropriations (treasury.govt.nz)
Budget 2022 Data from the Estimates of Appropriations (treasury.govt.nz)

NZ General Government Finance Statistics
Government finance statistics (general government): Year ended June 2021 | Stats NZ

GDP
National accounts (income and expenditure): Year ended March 2022 | Stats NZ

OECD General Government Spending – Recreation, Culture and Religion
General government - General government spending - OECD Data

Inflation
New Zealand Inflation Rate 1960-2022 | MacroTrends

Statutory Bodies Annual Accounts
For Creative New Zealand, New Zealand Film Commission and Sport New Zealand, annual accounts were accessed via the organisations' websites. Date accessed: May 14, 2023

For Ngā Taonga Sound & Vision, annual accounts between 2018 and 2022 were accessed via the organisation's website. Ngā Taonga Sound & Vision sent the remaining years' annual accounts to Toi Mai.

DEFINITIONS

OECD – Organisation for Economic Co-operation and Development.

Recreation, Culture and Religion – Recreational and sporting services; cultural services; broadcasting and publishing services; religious and other community services; R&D related to recreation, culture and religion; recreation; culture and religion n.e.c.

General government spending – General government consists of social security funds and central, state and local governments.

Expenditures encompass intermediate consumption, compensation of employees, subsidies, property income (including interest spending), social benefits, other current expenditures (mainly current transfers) and capital expenditures (mainly capital and investments).

General government spending provides an indication of the size of government across countries. The large variation in this indicator highlights the variety of countries' approaches to delivering public goods and services and providing social protection, not necessarily differences in resources spent.

Vote Appropriation – Authority from Parliament to spend public money or incur expenses or liabilities on behalf of the Crown.

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COUNTRY CODING

COUNTRY	CODE
Costa Rica	**CRI**
United States	**USA**
Chile	**CHL**
Japan	**JPN**
Ireland	**IRL**
Colombia	**COL**
United Kingdom	**GBR**
Italy	**ITA**
Greece	**GRC**

COUNTRY	CODE
Portugal	**PRT**
Australia	**AUS**
New Zealand	**NZL**
Switzerland	**CHE**
Germany	**DEU**
Austria	**AUT**
Slovak Republic	**SVK**
Spain	**ESP**
Belgium	**BEL**

COUNTRY	CODE
Poland	**POL**
Netherlands	**NLD**
Israel	**ISR**
Latvia	**LVA**
Sweden	**SWE**
Lithuania	**LTU**
Iceland	**ISL**
Hungary	**HUN**
Estonia	**EST**

COUNTRY	CODE
Czech Republic	**CZE**
Slovenia	**SVN**
France	**FRA**
Finland	**FIN**
Denmark	**DNK**
Norway	**NOR**

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