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**Uncovering the  
Relationship  
between Funding  
Types and  
Cultural  
Autonomy**

Evidence of National Museums of  
the Western Countries of the  
European Union

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# 1 Introduction

Culture and the Arts are an essential part of society and human history. Ever since the beginning of mankind, the relationship of artists with other members of civilization has been through some type of support whether that be material or pecuniary.

Nowadays, cultural organisations have to rely on the support of outside institutions and individuals to carry out their activities. However, this does not prove to be an easy task. As Stanley W. put it: *"Successful fundraising is the right person asking the right prospect for the right amount for the right project at the right time in the right way"* (Weinstein and Barden, 2017).

National museums hold a unique position in society and embody the complicated link between artistic preservation and financial sustainability.

Similarly to other cultural institutions that navigate the labyrinth of financial support, national museums have to continuously ask themselves the same question: "How will we support our activities for the years to come?". They often rely on an array of funding sources, such as public grants, private philanthropy, corporate sponsorships and, to a certain level, the revenue generated from their own activities including ticket sales and gift shop revenue.

While the diversification of those sources is essential to the growth and survival of the institution it also raises the critical question of creative freedom and autonomy. In other words, cultural organisations have to wonder to what extent the nature of their funding affects their ability to exercise their cultural autonomy.

In the mid-19th century, Marcel Mauss wrote an influential essay about the forms and functions of exchange in archaic societies (Mauss and Guyer, 2016). Since then,

that essay has been countered and analysed to add to the discussion of changing values of donations in contemporary society.

The reason behind this influence is that the core idea of Mauss' essay remains the same across time and societies. That is when someone gifts something to another party then that party feels the need to reciprocate that gift. In other words, any gift or donation even given with the best intentions will always have explicit or implicit strings attached (Mauss and Guyer, 2016).

The modern-day concept of "gift" however seems to imply that there is no obligation to reciprocate. However, when the time is taken to ponder about that concept, there are only very rare occurrences where a reciprocation is not expected (Mauss and Guyer, 2016).

When thought about it that way, it puts philanthropy and more precisely corporate philanthropy in the realm of gifts.

In 2010, J. Hunt, the British secretary of state for culture, media and sport gave a speech concerning the government's plan to encourage the sponsorship of the arts (Hunt, 2010). He touched upon the concept of reciprocity: *"Of course the motivation for many businesses is around marketing and branding rather than being philanthropic in its purest sense. But as long as it respects the independence and artistic integrity of the recipient, then of course we want to encourage it."*

Seeing cultural sponsorship and funding through the Maussian lens helps to understand the dynamics at play between a cultural organisation and its sponsors. Indeed, many museums proclaim on their website all the advantages that one would receive if they were to make a donation. As a result, corporations give only to art organisations that help them in some way to meet their business goals and they negotiate the details of the grants in advance similarly to a traditional business

transaction (Alexander, 2014).

Arts organisations will always promote the benefits of individual and corporate philanthropy to the public. Nevertheless, inside the organisation, the establishment of such relations takes time and there has to be money invested in all stages of the process whether that be fundraising dinners, organising company events or grantsmanships. This can divide the employees on the debate of the benefits of external funding (Alexander, 2014).

While previous scholars have cast a spotlight on the impact of several external factors on cultural institutions, this study offers a distinctive look by combining both the artistic freedom of expression as well as economic factors.

The aim of this research is to uncover the effects that funding types have on cultural autonomy within the national museums of Western EU countries. This particular choice stems from the fact that these cultural institutions serve as more than merely storehouses of art and artefacts; they are an important part of the transmission of history, memory, and national identity.

This paper unfolds across seven meticulously crafted chapters, each contributing to a comprehensive exploration of the research question before delving into its implications in later sections.

Chapter 2 embarks on an investigation into the two primary types of funding within the cultural sector. It delves into the intricate web of societal structures that establish monetary relationships with art institutions while underscoring the significance of the foundation upon which these relationships are built.

Chapter 3 provides the necessary background and literature review for the formulation of hypotheses. This chapter surveys existing studies in the field of the

economics of culture and elucidates the reasoning that underpins the development of the research question and hypotheses.

Chapter 4 elucidates the methodology for collecting data for the dataset. Recognizing the absence of a standardized scale for measuring cultural autonomy, this paper introduces a custom scale with a comprehensive explanation of its design. Data pertaining to public and private funding of the arts will be gleaned from two distinct sources of information.

Chapter 5 represents an exhaustive analysis of eleven national museums in Western Europe, accompanied by a rationale for the sampling design. This chapter scrutinizes each national museum's historical significance, exhibitions, financial standing, and cultural policies.

Chapters 6 and 7 culminate in the presentation of the research findings and an honest exploration of the study's limitations, providing a panoramic view of the intricate relationship between cultural autonomy and funding within the esteemed national museums of Western Europe.

## 2 Types of funding in the cultural sector

The modern-day corporate world can generally be separated into two types of organisations: for-profit organisations and non-profit organisations.

The former refers to any organisation whose main goal is to achieve a monetary surplus, which the company can then use in several ways. Whereas the latter refers to organisations that do not earn profit for their owners and usually pursue a charitable or socially beneficial enterprise.

Cultural organisations within the European Union (EU) such as museums or theatres are good examples of non-profit organisations<sup>1</sup>

Because the specific goal of a non-profit organisation is not to increase returns, researchers in the economic field have to adapt some tools and models to fit the field of NPOs. However, it is still possible and even necessary to look at cultural organisations through the economic lens as they are, after all, a vital part of human society. Moreover, whether they are a for-profit organisation or not, NPOs are still subject to the laws of the production function and demand function, they rely on the same principles to curate their activities.

This economic lens means that museums can be looked at in two distinctive ways: either seeing museums as a "firm" providing certain services or working under the assumption that individuals pursue their own utility within the constraints of their environment and surrounding society (Frey and Meier, 2003).

To understand how the cultural sector is funded, specifically museums, it is important to consider the specific supply and demand model applicable in this case.

Indeed, when it comes to museums there are two types of demands: private and social (Frey and Meier, 2003). Museum visits can be mainly attributed to people's

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<sup>1</sup>Non-profit organisations can henceforward also be referred to as NPOs



leisure time. Some important factors determine the number of daily visits to a museum. Firstly, the admission fees, including all additional costs to the ticket price. Secondly, the opportunity cost of time, that is the cost of "losing" the alternative uses of one's time, including transportation and whether visitors are tourists or locals. Lastly, the pricing of alternative activities also plays a role, whether they are an altogether different activity or a visit to another museum.

The social demand reflects the fact that museums create value for which they are not compensated in terms of money. Those effects can be, for example, the prestige value, meaning that people derive utility from being aware of the fact that there is a highly valued museum in their community. Another example could be the existence value, deriving benefits solely from the existence of the museum. Museums also produce value for related economic actors adding commercial value to other industries (Frey and Meier, [2003](#)).

Cultural organisations have a different cost structure than other non-profit organisations. Namely, they have incredibly high fixed costs, this is due to the fact that a regular opening day of the museums usually includes, building maintenance, staff, insurance, and technical costs. Additionally, this means that the marginal costs of an extra visitor are close to zero. Indeed, Maddison and Foster, [2003](#) the only relevant cost of an extra visitor is in the event of a so-called "blockbuster" exhibition where they cause congestion costs. Interestingly, the cultural sector does not seem to have extensive dynamic costs as productivity is difficult to optimise (Frey and Meier, [2003](#)). Lastly, museums have important opportunity costs as their biggest asset (the collection) could be, for example, sold and the building rented for different events.

In summary, the cost of an extra person viewing the already established collection is close to zero, a notion that also applies to future generations. However, the

marginal cost of keeping the collection accessible and open for one more hour is not as negligible (J. W. O'Hagan, [1998](#)).

That being said, considering their institutional forms, cultural organisations need to obtain their funds through channels aside from the admission fees: the public and private channels. It is worth noting that these funding channels are not mutually exclusive and that most art organisations use a mix of both, making them neither completely private nor public (Frey and Meier, [2003](#)).

The next sections will explore the differences, opportunities and challenges presented by each type.

## 2.1 Public funding

Historically, artistic organisations have for a long time been supported by governmental systems. Examples of this can be found in the history of theatre companies across continental Europe. First supported by the Church and later by Royal families, the theatre companies are now supported by state organisms. Prestigious institutions such as the *Gallerie degli Uffizi* are an illustration of this evolution (Benest, [2022](#)).

Compared to the United States, the pattern of state support in (mainly Western) Europe was slow to evolve (J. W. O'Hagan, [1998](#)). One of the main causes of this when it comes to this specific comparison is the extended period of time it took to form a coherent union of otherwise quite different nations and apply a baseline of similar policies, whereas the United States has been unified for a longer period of time. That being said, although the evolution of state support differs across countries, there are some clear patterns of this evolution over the centuries (Cummings and Katz, [1987](#)).

Indeed, the current state of European government patronage can overall be traced back to the 15th century, a time when monarchies and kings assumed absolute power and thus power over the national wealth. The system then put in place relied on commissions of artists and state contributions to projects (J. W. O'Hagan and Duffy, [1987](#)).

Governments can influence corporate decision-making on three distinct levels. Firstly, at the policy level, that is through direct government actions. Secondly, in the broader context of rules and norms, there are the regimes in which actions are taken. Lastly, the overall legal, political, cultural and social structure, or institutions, also influence economic decision-making (Feenstra and Taylor, [2021](#)).

The influence of the latter will be further explained and used in section 5, however, it is important to note some points at this stage. The various structures of society, whether they be legal, political, cultural, religious,... have a *direct* influence on the economic stability (and conversely on the economic instability) of a society or country. To put it another way, the institutions, both formal and informal of a nation influence the economic decision-making of said country.

This paper will focus strongly on the policy-making level of government influence. That is because the overall state budget, out of which the cultural budget is a part, is in the medium to long term determined by electorates (J. O'Hagan and Neligan, [2005](#)).

Because policymakers decide the allocation of the public budget, it is important for the cultural sector, in this more specific case art museums, to prove their contribution to society in order to earn their share. Although the benefit of having an extensive cultural offer in a country might seem logical to some, it is in the nature of humans to look for personal benefits rather than public benefits (J. W. O'Hagan,

1998).

Thus, in order for the public funding of the arts to be justified, non-private benefits must be established. When asked the question: "Does the customer also know best in the case of support for the arts?" three arguments develop. Firstly, information failure, secondly, the distributional argument and lastly, the aforementioned non-private benefits (J. W. O'Hagan, 1998). "Customer knows best" is the elemental economic notion behind the supply and demand model. However, as aforementioned, not all economic models can be applied to NPOs.

A non-private benefit is a benefit that applies to everyone, both those who do and those who do not participate in the arts. Because those types of benefits cannot be charged to the visitors, they need to be captured by the state. Moreover, the arts are unique in that they provide a service that cannot be sold in a marketplace.

Because the magnitude of these non-private benefits is difficult to quantify, they remain a matter of the current political situation of a nation and are thus the responsibility of the policymakers(Steinberg, 1991).

When it comes to the arts there are four types of main non-private benefits(J. W. O'Hagan, 1998):

- The development of the national identity
- The development of socially critical work
- The catering for an option demand for future generations
- The creation of economic spillover

In order to assess the distributional issues that governments encounter when allocating their budget, it is important to understand that their main obstacle is the

disparity of people's accessibility to the arts. Indeed, not everyone has equal access to the arts, the role of a state is to ensure the absence of discrimination and create an environment with equal *opportunity* of access to the arts (Austen-Smith, 1994).

Because consumers might not be able to evaluate the benefits arising from art activities, it is the duty of the state to establish educational programs to sensitise to the arts. It is the participation in the arts that determines the attitude of the policymakers towards it (Rushton, 2000). Additionally to these educational programs, the government can establish employment programs as well, through which they promote art-related professions (J. W. O'Hagan, 1998).

Most European art institutions have to follow strict budget principles. One of these principles is that the received budget cannot be transferred over time. That is, the higher profits or lower costs over a period of time might negatively impact the monetary compensation of the upcoming time period (Wiśniewska et al., 2020). Additionally, the non-affectation principle means that a surplus cannot be used by the institution for its own purposes. That money has to flow back to the government organism. Therefore, arts organisations are enticed to not reduce the deficit both on account of the coverage and the potential long-term loss.

This can lead to two possible major impacts on innovation (Broadwith, 2019). First, the cultural organisation could be increasing their innovation expenditure not only to prove their efficiency and secure funding but also because public funding provides a security margin for the risk they will potentially be taking with their programming, whether it be which play to showcase or which temporary exhibition to put together. Alternatively, they might negatively impact innovation as arts organisations will not feel like there is a need for change, this might lead to more conventional programming, at least in the short run.

One of the main ways through which states can fund the cultural sector is through the allocation of grants. The most common one is a revenue grant, given by the state to supplement revenue from other sources and support operating expenses (J. W. O'Hagan, 1998). This grant can either be delivered in advance of the fiscal year periodically or in hindsight to cover a deficit of said period.

Capital grants are tied to specific projects, usually a one-off expenditure. Still, this type of grant usually overlooks the long-term cost of then maintaining this project, such as maintenance and possible repairs (Baumol, 1997). Grants to an individual artist, in the form of awards prizes or formal programs and more rarely, grants to consumers, in the form of an art voucher for a specific monetary value, this type of grant is more rarely used in practice.

Additionally to grants, although this paper will not use this notion as an argument for public support, states can also help with cultural organisations' tax expenditures (J. W. O'Hagan, 1998).

## **2.2 Private funding**

In the past few decades and particularly since the economic crisis of 2007, Governments from the European Union have been promoting national and international corporations to donate or invest in cultural organisations (Alexander, 2018). Going hand in hand with the evolution, NPOs have gradually sought commercial ventures outside of public funding (Hughes and Luksetich, 2004).

Indeed, evidence from the United Kingdom suggests that the increase in donations to arts organisations arose from a change in the government support system (Alexander, 2008). Going back already to the 80s and under Margaret Thatcher's jurisdiction, there was a significant cut to public funding, pressing cultural organisations to establish fundraising skills and changes in their managerial structure

(Alexander, 2018).

Following the supported observation that museum funding patterns influence museum spending patterns and thus the goal being pursued in their mission, vision and value, Hughes and Luksetich, 2004 investigated the impact of changes in revenue sources on the commercialism of museums in the United States of America. Although this research will focus on the European Union (as will be explained in Chapter 5), this analysis has proven to be applicable, at least partly to the European Museums (Lewandowska, 2018).

They found that one of the main reasons for cultural organisations to undertake commercial ventures is to subsidize the cost deficit needed to support their programmed service. They consider, as will this paper, private donations to be a collection of capital investments, acquisitions of art and sponsoring of specific projects. Those private donors can be individuals as well as businesses and foundations.

However, the evidence showed that their hypothesis was not supported. Evidently, even if NPOs become more reliant on private funding sources, the pursuit of funding sources and alternatives will not undermine the pursuit of their preeminent mission. They found that if there were to be important shifts in the proportion of public to private funding in the arts the spending patterns of the museums would not change significantly as most of the income differences received by museums for a fiscal year are not spent during said year (Hughes and Luksetich, 2004).

According to Milton Friedman, a profit-seeking organisation's sole social responsibility to society is to make profits (Zimmerli et al., 2007). However, contemporary businesses beg to differ as corporate social responsibility (CSR) is becoming more and more critical. With this, came the significant promotion of corporate philanthropy

(Benedict and Southern, 1977).

When it comes to private funding, it is important to discern the difference between philanthropy and enlightened self-interest. Both are part of a company's corporate responsibility, that is, the awareness, acceptance and management of wider implications caused by corporate decisions. On the one hand, philanthropy is the practice of contributing corporate wealth to charitable causes. Enlightened self-interest, on the other hand, is a practice that seems to be costly at present but serves one's own purpose in the long term (Berk and DeMarzo, 2018).

In the domain of art funding, philanthropy develops best in the countries where public subsidies are supplementary and not the primary financial resources of artistic institutions (Lewandowska, 2018). That is, it is *because* of public donation that private donors have the incentive to participate, at least to a certain level. This supports the claim in the introduction of this section, indeed, most cultural organisations do not rely solely on one funding channel and use a mix of both to support their services.

In fact, Brooks, 2000 shows that when it comes to the relationship between private and public funding, an inverted U-shape occurs.

This relationship aroused from the generalized least squares regression investigating government support and private philanthropy when it comes to orchestras subsidies (Brooks, 2000). This shows that relatively low public subsidies attract sponsors, however, there is a critical point where it is demotivating to private donors to participate. In other words : *"The arts philanthropy [...] depends on how the arts funding system itself is designed (Lewandowska, 2018)."*

One of the main tools used in cultural policy to make corporate investments in art organisations attractive is the tax advantages. As a matter of fact, most of the corporate donations in the European Union are tax-deductible, similar to advertising



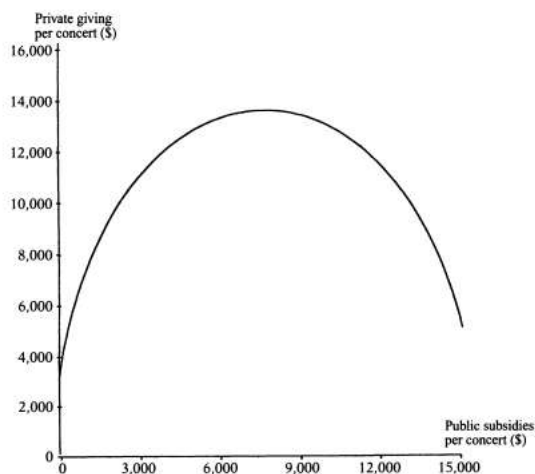


Figure 1: Arthur C. Brooks (2000) , The observed relationship between private donations and public subsidies per orchestra concert

expenses.

Additionally, another advantage of corporate donations is the association of the company’s name with the cultural organisation. Some cases have attracted substantial media attention, for example, the partnership between BP and Tate Modern (Khomami, 2016). Associating a company’s name that might not be socially popular with an institution whose goal is the conservation and dissemination of cultural heritage can be a reason for financially successful companies to donate to arts organisations (Alexander, 2018).

From a European cultural institution’s perspective, one of the most cherished notions is the artistic autonomy of museums and artists (Lewandowska, 2018). That is the capacity of a museum to choose the content and themes of its exhibition and collections. The reliance on the donor’s money, although inevitable to the survival of the cultural organisation, makes it vulnerable to external pressure or, at the very least, obliges the opening of a ”dialogue”.

McNicholas, 2004 notes an evolution in the relationship between cultural organisations and corporations. Since the 1990s there have been 3 distinct stages: firstly,

the support of culture as a marketing strategy, secondly the support of culture as a way to build public relations and corporate image and lastly the usage of the potential of the arts as a source of additional knowledge. This last stage suggests combining of the goals of the two parties. Although, this stage is the most advanced and, as we will see, beneficial it is by far not the most common relationship.

Indeed, combining the goals of both the cultural organisation and the private donors can bring several benefits to corporations. Namely, there is an increase in innovation and creativity, most notably within the research and development department. Additionally, this can lead to new knowledge acquisition as well as a positive impact on the employee's engagement (Lewandowska, [2018](#)).

Moreover, when it comes to cultural innovation, research has shown that privately supported cultural organisations show a tendency towards a more business style of management. Furthermore, this leads to higher expenditures on visitor services and thus on the process and technical innovations(Camarero et al., [2011](#))

In other words, a company's close contact with an arts organisation may not only lead to a better public image but may also bring long-lasting change within it.

Furthermore, this type of partnership frequently means the joint realisation of projects (Lewandowska, [2018](#)). However, this type of strong association can also mean that one party could take advantage of the other. Therefore, it is crucial that the role of each partner is clearly defined without any possibility of interpretation. Would this not be the case, this could lead cultural organisations to lose sight of their principal mission.

### 3 Methods and literature review

The past section explored the differences and opportunities between private and public funding channels. Evidently, art organisations, more specifically museums, resort to a mix of both channels and diversify within these.

These notions being established, the following section will cover the outline of the research methodology as well as the hypotheses formulation of this research paper, supported by previous literature.

#### 3.1 Methodological Background

A crucial step before the case studies and establishment of the data set is to outline the reasoning behind this type of research clearly.

That is to say, why a quantitative study? In order to answer this question, one must first clearly define the characteristics of a quantitative study (Plonsky and Gass, 2011). Different researchers and educators give different definitions, nevertheless, this paper will use the following concise definition: *"A quantitative study explains phenomena by collecting numerical data that are analyzed using mathematically based methods (in particular statistics)."* (Sukamolson, n.d.). There are four types of quantitative research: survey research, correlation research, experimental research and causal-comparative research (Bourne et al., 2002).

There are two main arguments as to why this paper's research is best supported by a quantitative method.

Firstly, as mentioned in the definition, quantitative research is appropriate when trying to explain phenomena. That is, as is the case for this research when we want to test pre-defined hypotheses (Bacon-Shone, n.d.). A quantitative research then collects the relevant data and uses the pertinent statistical tools and techniques to

decide whether or not those explanations can be rejected or provisionally accepted (Sukamolson, [n.d.](#)).

Secondly, the variables of this research are more fitted with quantitative research. More specifically, the dependent variable, the autonomy with which museums can choose the theme and subject of their exhibition, will be, as explained more thoroughly in the following section, a score on a scale and thus a categorical data point. The independent variable will be a monetary amount and thus a continuous data point. The most preferred way to analyse those two types of variables is a "logistic regression" (Weber and Hsee, [1998](#), Gardner et al., [2017](#)).

As a last theoretical point on quantitative research and in order to make the research as thorough as possible, this study will try to limit biases such as the common method bias as much as possible (Aguinis and Vandenberg, [2014](#)). The common method bias is a measurement error that biases the correlations between variables (Schwab et al., [2011](#)), and it occurs in specific cases when the data for the variables is collected :

- From the same source
- Using the same method
- At the same time

In order to limit the common method bias, this study will be collecting data for the different variables from distinct sources (as will be explained in the next section) as well as using different methods.

Similarly, to avoid reverse causality as well as common method bias, there will be a temporal separation between the different data points. However, because of the short time period in which this research has to be done, the time frame of the data

points will be limited to a few years, a fact that will be discussed further in Section 7.

It is important to mention that the quantitative research approach is not the only approach and in some cases, researchers might consider the qualitative approach.

Indeed, qualitative research builds on a strong correlation between the observer and the data and puts the researcher inside the investigated phenomena (Webster, 2007).

It can result in a very detailed study as it understands the experience from the participant's point of view and offers: " a detailed and systematic examination of the contents of a particular body of materials for the purpose of identifying patterns, themes or biases" (Leedy and Ormrod, 2001).

### **3.2 Hypotheses formulation**

As aforementioned, previous literature has shown that the different funding types can have an impact on the way museums function. Going more in-depth into an example of this relationship, J. O'Hagan and Neligan, 2005, examines the impact of financial and socio-economic factors on repertoire decisions of the non-profit English theatre sector.

The study shows that budgeting, when it comes to NGOs is not as much a goal to work towards as much as it is a constraint, especially when it comes to cultural organisations. However, just as for for-profit organisations, the budget heavily impacts the different internal strategies, for the most part in terms of pricing and programming (J. O'Hagan and Neligan, 2005). Their research paper hypothesises that the higher the percentage of income that comes from public sources, the more non-conventional the repertoire of a theatre is.

The dependent variable is, in this case, the conventionality index, a derived version of the conformity index by (DiMaggio and Stenberg, 1985). An index that can be expressed as:

$$CI = \frac{\sum_{i=1}^n p_i}{n}$$

Where  $p_i$  represents the number of theatres that produced a play by a certain playwright and  $n$  is the total number of playwrights that the theatre produced in the given period. In other words, this means that a high C.I. indicates that the theatre follows a high level of conventionality compared to other theatres, it shows the average number of theatres in which each play was produced elsewhere in a given period.

Furthermore, it is hypothesised that, in the case where the same theatres also rely on private and corporate donations, the higher percentage of state grants would lead to a more conventional repertoire. To cite the research itself: "*...it would be an interesting issue to examine whether or not private donations or other sources of non-box office income provide more freedom in this regard than state donations.*"

It is this issue that this paper will try to investigate.

However, the study conducted by O'Hagan and Neligan analyses the seasons of 1996 to 1999. And, as the previous section has shown, the relationship between corporations and museums has evolved since.

A good illustration of the negative side of the sponsorship to partnership progression (McNicholas, 2004) is the case of the partnership between BP p.l.c and the Tate network of art museums in the United Kingdom.

From 1988 to 2017, the Tate director was Sir Nicholas Serota. One of his in-

tentions was to address the issue that only one-fifth of the entire Tate Gallery's collection could be seen in the museum. He secured, in 1990, the sponsorship of the company then called "British Petroleum". At the time, the BP logo appeared on the banners outside the museums, on the gallery walls as well as in publications and advertising. This initial sponsorship was valued at payments of £150 000 a year and, although the explicit amount has never been disclosed it is believed to have increased over the years ("Liberate Tate", [2016](#)).

Additionally, the CEO of BP, Robert Horton was chair of the Tate Foundation from 1988 to 1992. In another similar example, Lord Brown of Madingley, CEO of BP until 2007, decided, before his resignation, to extend the sponsorship until 2012 and was then appointed, from August 2007 onward, a Trustee of Tate and later Chair of the Trustees.

Oil companies were then added to the list of arts sponsorship that raised ethical concerns as they are, after all, public institutions, among tobacco and firearms companies.

At the start of 2010, the art collective "*Liberate Tate*" was formed and started art performances inside and around the Tate galleries voicing their displeasure of the sponsorship. The actions of the collective have reached international headlines and opened the debate on corporate sponsorship of the arts. A debate that was once more intensified during the Deepwater Horizon disaster of 2010 in the Gulf of Mexico ("Liberate Tate", [2016](#)).

The picture above depicts one of the more widely known performances of the collective: "Human Cost" (Films, [2011](#)). During this 2011 performance, one member of the collective lay down on the floor of the entrance of the Tate Britain for 87 minutes while two other members covered him in a mixture of charcoal and sunflower. on the same day, almost 200 people who work in the arts published a letter in the



Figure 2: Artist from activist group Liberate Tate staging a performance inside the museum, (Savage, 2017)

Guardian asking the Tate to end their monetary relationship with BP. The essence of this letter was that while BP continues to jeopardise ecosystems, communities and most importantly the climate, notorious institutions such as the Tate damage their reputation by associating with destructive companies (Films, 2011).

By 2013, Tate had promoted BP directly, through exhibitions, "Art Walks", and "collection spotlights". Furthermore, events like "BP Saturdays" were meant specifically for children as their goal is to "*focusing on international collaboration and exchange for teachers and young people*". Not one of those exhibitions had for subject something in relation to the impact that oil companies have on the environment or climate change.

The core of this debate raises another question: Can corporations who sponsor cultural organisations really impact the subject or theme choices of their exhibition?

Moreover, activists from the group "Liberate Tate" argue that by allowing BP to sponsor the Tate, the galleries inadvertently gift the oil company with a "social license to operate", a way to put themselves on the positive side of the public opinion ("Liberate Tate", 2016).



This example as well as O'Hagan's study on the impact of government grants on repertoire conformity raises the question of the impacts of funding types on other day-to-day activities of museums, in particular, on the themes and subject of exhibitions. In other words, the purpose of this research proposal is to offer a framework to investigate the following research question:

*To what extent does the type of funding affect a museum's ability for cultural autonomy?*

In order to properly investigate this research question, several hypotheses have to be drawn in order to be tested against statistical evidence.

Based on the previous literature and past analysis of sections 2 and 3. The hypotheses are the following:

***Hypothesis 1:*** *The higher the ratio of private to public funding, the lower the cultural autonomy*

Conversely,

***Hypothesis 2:*** *The lower the ratio of private to public funding, the higher the cultural autonomy*

In order to visualise the regression, the following figure conceptualises the research model :

As the figure shows, the intrinsic aim of this study is to determine if either proportion of private to public funding has the hypothesised effect on the cultural autonomy of museums.

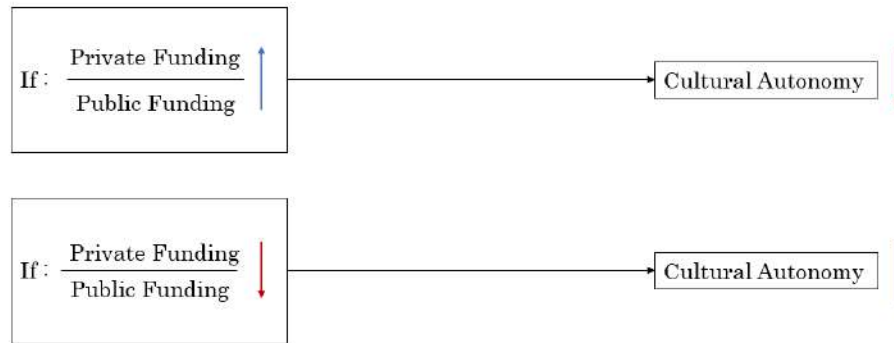


Figure 3: Conceptual Model of the Research Question and Hypotheses

## 4 Variables

As seen in the previous section, this paper will analyse the research question: *” To what extent does the type of funding affect a museum’s ability for cultural autonomy?”* through logistic regression. Within the framework of a regression, the independent, dependent and relevant control variables have to be defined and justified in their measurement.

The first part of this section aims, drawing on supporting previous literature, to uncover how a cultural organisation’s risk-taking score can mirror its ability to make its own uninfluenced decisions when it comes to the themes and subjects of its temporary exhibitions. In other words, how can the use of a risk-taking score be justified as a measurement of the ability of the museum to determine its exhibition themes?

The second and third parts of this section will cover the measurement of the independent variable, that is, the private and public funding as well as the control variables of the model

This section will conclude with the full regression model.

## 4.1 Dependent Variable: The "cultural autonomy"

Previous research in the domain of risk management has customarily taken the approach of a quantitative research method. This paper will follow a similar approach, relying on several relevant anterior papers.

Since the 1980s, there has been a significant increase in interest in risk management, in several academic domains (Husted, 2005). The origin of this interest spike can be traced back to the identification of the risk-return paradox by Weston and Brigham in 1981. By investigating stocks and returns they found that stocks with greater risk, are required to produce higher returns for them to attract risk-averse investors.

This discovery reintroduced other theories concerning risk management. Without a doubt, one of the most popular ones, especially in the field of economics, is the Expected Utility Theory, one of the three main themes relating to risk propensity (Nicholson et al., 2005). Put simply, in the expected utility framework, a person's risk attitude is a descriptive label of their utility function (Weber et al., 2002). Said utility function can have three distinct shapes: linear, concave and convex. All of which relate to one specific attitude towards risk (Slovic, 1964). Thus, in this framework, a person's behaviour towards risk is merely a point standing on a continuum ranging from risk aversion to risk seeking.

An important component of the Expected Utility theory is the Prospect theory, introduced by Kahneman and Tversky, 1979. Prospect Theory suggests that risk-taking is asymmetrical towards a reference point: people will be risk averse when they consider themselves to be in the domain of gain but will be risk-seeking in the domain of loss. Additionally, a person's behavioural change can arise from many factors, that can be as simple as the framing of the outcome (Kahneman and Tversky, 1979).

Previous research in the domain of risk-taking, whether on the individual or the corporate level has suggested a multitude of methods to measure the variable "risk". This paper will use several elements of those methods to create a new measure suited for research on risk-taking for cultural organisations.

Investigating the impact of Corporate Social Responsibility on risk-taking and firm value, Harjoto and Laksmana, [2018](#) used five different measures to compute corporate risk-taking. Namely, capital expenditure, Research and Development spending, acquisitions spending, volatility of accounting returns and volatility of stock return. The first three measures were calculated and scaled on the average assets for the year. The STROA (the standard deviation of the industry-adjusted return on assets) was calculated using the standard deviation of the industry-adjusted return on assets. Lastly, the STDRET (the equity risk measure as reflected in the volatility of stock returns) was calculated using the daily stock returns for the fiscal year of interest.

Other researchers have also used evidence available in the financial statements of corporations.

Exploring the agency theory, that is the link between managerial compensation to firm performance and adding to it the concept of stock options, which helps in aligning managerial and shareholder interests, Chakraborty et al., [2019](#) included two types of risk in their study. They consider it very important, in the context of the effects of CEO compensation on a firm's risk-taking, to include both total firm risk, as well as idiosyncratic risk. They calculate the first through the standard deviation of daily stock returns and the latter through the standard deviation of the residuals of the fama-french 3-factor model (Chakraborty et al., [2019](#)).

When investigating the impact of past performance on risk-taking, Bromiley,

2023 analysed the risk through a company's income stream for a given year, more specifically, the variance with the security analyst's forecast of each yearly income. Variables included: performance, expectations, industry performance and aspirations among others (Bromiley, 2023).

To give an example of risk measurement outside of the realm of managerial impact, Geppert et al., 2013 investigated how different forms of ownership influence risk-taking and managerial decisions about mergers and acquisitions. Their argument was that organisations with a manifestation of longstanding risk propensity gradually embed it into their corporate culture (Geppert et al., 2013). They used as a variable the premium paid in relation to the share price of the target firm of the M&A.

As previously seen, financial statements have both the advantage to give useful insight as well as quantifying the risk-taking variable. However, in the case of cultural organisations, risk-taking, especially when talking about the subject of an exhibit, can hardly be quantified in a balance sheet. It is therefore essential to turn to a more recent measurement of risk that goes beyond the expected utility framework.

In the past few years, psychologists and behavioural researchers have suggested and analysed the importance of personality as a determinant of risk propensity (Nicholson et al., 2005). Thus, risk propensity became a within-individual measure of risk, and risk attitude can be considered a personality trait.

Using risk attitude as a personality trait has led to two problematic issues with the traditional expected utility theorem (Blais and Weber, 2006). Firstly, considering that a person's utility function represents their risk attitude, different methods of measurement have led to different classifications of individuals (Slovic, 1964). Furthermore, even under similar assessment methods, a person is commonly not

consistent in their risk attitude across different domains and situations.

For example, a person's decision-making will differ if it is taken with their personal money compared to company money. Nonetheless, an individual-specific willingness to trade off units of returns for units of risk has proven to remain relatively stable across situations and domains (Blais and Weber, 2006; Weber and Hsee, 1998).

Contemporary risk-return models treat perceived riskiness as a variable of context and content that can differ from one individual to the other. Those models break down risk propensity into not only an evaluation of the risk and benefits but also a trade-off between the *perceived* risks and benefits (Weber et al., 2002).

Building upon this knowledge comes the need for a domain-specific scale of risk-taking: the DOSPERT scale. The original domains across which this scale was designed are financial decisions, health and safety, recreational, ethical and social decisions.

As shown by research: "*people's perceived-risk attitude has shown considerable cross-situational consistency*" (Weber and Hsee, 1998).

The DOSPERT scale has been thoroughly used and validated over the past 25 years, with several applications put in place across different research domains. Its main advantage is the simultaneous involvement of risk-taking, risk perception as well as individual-specific perceived risk attitude (Blais and Weber, 2006).

The original DOSPERT scale uses 5 reference points on their Likert scale as shown here:

This research will use a similar DOSPERT scale assigned to the specific domain of risk-taking when it comes to exhibition themes and subjects. The specifics of the design of this scale will be explained further in this section.

The risk-taking variable will be two-dimensional. Using a risk-assessment ma-

Risk taking, English						
1	2	3	4	5	6	7
Extremely Unlikely	Moderately Unlikely	Somewhat Unlikely	Not Sure	Somewhat Likely	Moderately Likely	Extremely Likely

Risk perception, English						
1	2	3	4	5	6	7
Not at all Risky	Slightly Risky	Somewhat Risky	Moderately Risky	Risky	Very Risky	Extremely Risky

Figure 4: Scales used in DOSPERT from Weber and Hsee, 1998

trix with two axes. The horizontal axis will represent a museum-specific risk-taking towards the theme and/or subject of their exhibit using the above-mentioned DOSPERT scale. The vertical axis will be extremely similar to that of the original risk-assessment matrix, that is the "probability" axis. The added feature, however, will be that the individual risk-taking on the horizontal axis will be contrasted with the probability of the museum's cultural group to take as much risk <sup>2</sup>.

The risk assessment matrix is originally used to define the level of risk-taking by considering both the probability and the likelihood of the consequence of an action (Ni et al., 2010). The resulting matrix can be tailored to each project or organisation's needs (University of Defense, Military Academy, Belgrade et al., 2019). Traditionally, and as will be the case here, the 5x5 matrix can then be divided into 4 categories of risk namely (in order of severity): critical, important, considerable and marginal risk-taking (Ni et al., 2010).

Each museum will thus receive a total score on the following matrix that can be calculated as the level on the DOSPERT scale multiplied by the probability of their culture group taking the same level of risk.

The level of the individual score is determined on an ESG scale. That is, all

<sup>2</sup>The culturally similar groups of countries and museums will be explained and covered in Chapter 4.1.

exhibitions that cover the topics of environment, social and governance (Clément et al., 2023). Respectively examples could be exhibitions on global warming, feminism and the origins of some of the artefacts of the museum.

			Individual DOSPERT score				
			Very Low	Low	Medium	High	Very High
			1	2	3	4	5
Probability	Very high	5	5	10	15	20	25
	High	4	4	8	12	16	20
	Medium	3	3	6	9	12	15
	Low	2	2	4	6	8	12
	Very Low	1	1	2	3	4	5

Figure 5: Risk-assessment matrix with custom axes: individual-specific DOSPERT scale and group-specific probability.





	Critical risk-taking.
	Important risk-taking.
	Considerable risk-taking.
	Marginal risk-taking.

Figure 6: Categories of risk severity.

## 4.2 Independent Variable: The public and private funding

As mentioned in Chapter 2, there are two types of funding for organisations, more specifically cultural organisations of which museums are a part.

The budgeting process for a non-profit organization is quite different from a profit-oriented organization (Drury, 2018). That is, they usually adopt some kind of incremental budgeting approach through which they calculate the expected costs of maintaining the activities already taking place while adding the expected cost of any new developments of the services. Ideally, the resources on hand at the beginning of



the fiscal period should cover the total costs of the regularly offered services, in this case, the permanent collection (Drury, 2018). That is why this research focuses on temporary exhibitions as they require usually more or different funding compared to the day-to-day activities (Haskell, 2000).

In other words, cultural organisations first produce an estimation for undertaking their permanent activities and then find means to finance them.

The reasoning behind the allocation of the two sources of funding, private and public, are quite different.

Indeed, the public funding of the arts needs to be considered in the context of a public budget allocation. Just as the other parts of that budget, a government will find itself wondering "What is the correct level of budget to allocate to the culture and the arts." (J. O'Hagan and Neligan, 2005).

As troublesome as that question is, an attempt at budgeting has to be made every year. Many factors need to be considered in that decision-making process, such as the diversification of the cultural institutions, the cultural policy of the country, and the long-term goals whether they be national or dictated by the EU (J. O'Hagan and Neligan, 2005).

Seeing that Chapter 2 already delved into the opportunities and challenges that the two funding channels, this section will further focus on the data collection for the private and public funding.

The data collected for the funding of the museums will be found through two channels. Moreover, the years of interest will be the six-year span between 2015 and 2020.

The reasoning behind this choice is straightforward. The years following 2020

have been marked by the unprecedented crisis of the COVID-19 pandemic. The scope of the results and consequences of this pandemic is still not entirely understood to this date (Zoumpourlis et al., [2020](#)).

The years preceding 2015 were almost a decade before the date of this thesis, the events concerning the cultural autonomy at that time are thought to be irrelevant.

Firstly, all museums' annual reports and financial statements will be analysed for the six years studied. As will be shown in the upcoming Chapter, for some museums that information is either of difficult access or of limited access to the public.

A complete balance sheet and financial statement show the figures for the sponsorship and government or state subsidies. When that data is available it will be recorded in the database.

Alternatively, the EUROSTAT database offers some statistics on the expenditure of governments and private households on cultural goods.

The EUROSTAT database offers statistics on multiple topics and categories. Their mission is to provide high-quality data on Europe using various standards and tools (Eurostat, [n.d.](#)).

The data set for the mean consumption expenditure of private households on cultural goods and services comprises the Household Budget Survey and the Harmonised Indices of Consumer Prices. It can be considered as a proxy for participation in culture (Eurostat, [n.d.](#)).

Furthermore, the General government expenditure on culture is a part of the Government expenditure by COFOG which is the classification of functions of government. The data is then represented as a percentage of GDP (Eurostat, [n.d.](#)).

## 5 National Museums: Case studies

This section serves as an explanation behind the data set creation. As will be explained in the first part, the countries of the European Union and their respective national museums will be separated into groups with similar cultures.

The following part will give a short background behind every national museum through its history and some examples of the exhibitions that will be put in the data set. Moreover, every country's cultural policies regarding private and public funding will be analysed. Lastly, the available data concerning the funding structures of the museums will be presented.

### 5.1 Sample Design

The reasoning behind a statistical sample collection is quite straightforward. Indeed, in quantitative research, the aim is to know how a certain relation affects a *population*, that is, for example, in this case, all national museums or even further all museums. Because it is almost impossible to analyse the behaviour of an entire population, a reasonably sized *sample* of the population has to be drawn (Plonsky and Gass, 2011).

In the case of random sampling, the statistics used to interpret that sample such as the sample mean can then by inference be used to give an estimate of the parameters of the actual population, for example, the population mean (Sukamolson, n.d.). However, in the case of this study, the sample was chosen from the total of EU countries' national museums and according to the cultural group which will be mentioned further in this section.

In the case of this research, a sample of national museums has been drawn consisting of the national museums of the Western European Union. Through those

museums, this paper aims to draw careful estimations about the behaviour of cultural institutions and their relation to funding mixes.

The remainder of this section aims to clarify the relationship between a nation and its national museum and the reasoning behind the sampling groups.

Ever since its first appearance in the 19th century, the National Museum has had many different roles. The national museum can be written in the broader concept of a *nation-building process* as it showcases the political representation of a country's heritage as well as its relation to the consumption and pleasures of art (Aronsson and Elgenius, 2014). In other words, the goal of the presence of a National Museum is, among other, to achieve political and social objectives.

Furthermore, National Museums contribute to the construction of national identities (Aronsson and Elgenius, 2014). As a nationality symbol, they represent the core imagination and interpretation of the nation's origin, its past, present and future.

Other nationality symbols may include capitals, public squares, statues, flags, anthems, national festivities, war memorials and even football teams. In short, all elements that will lead to the cohesion of a nation. The importance of those symbols is crucial, for example, political regimes over the past centuries have acknowledged that not having a strong celebration of the national day will lead to problematic political situations (Aronsson and Elgenius, 2014).

Most national museums were inaugurated between 1850 and 1899, a pivotal time of nation-building. Thus, the inauguration of the first national museum showcases what the country's collective imagination perceived as objects that claim to represent it, it is the fusion of the political regime at that time and culture (Elgenius, 2014). Not only are the ambitions and goals of the museum related to the character of a state, but they also reflect its education level (or goal thereof).

It is essential for the rest of this study, to establish the basis of the inaugurations of the national museums and more importantly, the regimes in which the initiation took place as they shape the objectives of the institution. Indeed, elites of the past took museum-making and its association with nation-building very seriously (Aronsson and Elgenius, 2014).

The political map below gives an idea of the political regime of the country at the moment of the inauguration of the museum. More specifically whether it was before the independence was achieved or in a politically sovereign state.

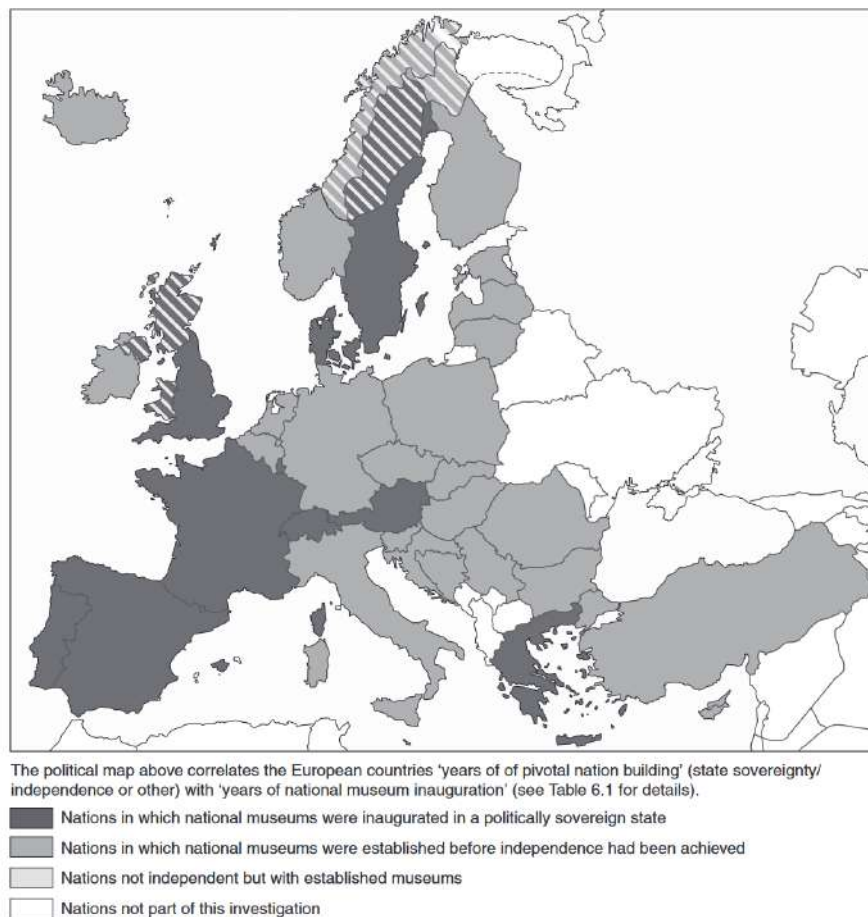


Figure 7: Political museum map: pivotal nation-building versus national museums establishment from Aronsson and Elgenius, 2014

The countries of interest in the case of this study are those of Western Europe

namely: Austria; Belgium; France; Germany; Ireland; Italy; Luxembourg; Netherlands; Portugal; Spain and for the time period considered, the United Kingdom.

Most of the regimes under which the museums were inaugurated took the title "National Historical Museum" or "Universal Museum of Arts" or a similar title claiming the territory and implementing the nation as ancient or event immemorial, displaying the nation as modern compared to its history (Aronsson and Elgenius, 2014).

Elgenius, 2014 notes the role of a national museum in the symbolic regime approach. Akin to flags shedding light on the interruption or emergence of a nation's regime, museums can be introduced as having either a stabilizing or instrumental role.

The connection between a national museum and the symbolic representation of a nation being established, the lingering parameter of this research is the cultural similarities between nations.

Several academic papers have attempted to form a cluster of the countries of the European Union, using different criteria. Schwartz and Bardi, 1997, for example, attempted to cluster the countries geographically during the aftermath of the Cold War.

Others have used different criteria together such as religions, linguistic roots or climates (Ronen and Shenkar, 2013, Akaliyski, 2017). They have found that most of those criteria overlap and can be grouped into socio-economic indicators (Ronen and Shenkar, 2013).

Although Europeans value their uniqueness and diversity of values it is also important to recognize that there are some similarities when it comes to the patterns of historical background, modernization, geographical and climatic characteristics

(Akaliyski, 2017).

According to those criteria, Akaliyski, 2017 suggested a classification of the countries of the EU according to multiple socio-economic indicators all of which are relevant to this study. Indeed, those same indicators further determine a nation's relation to culture whether that be the relation of the citizens or the government.

It is this classification that will be used throughout this research. That is, the eleven countries of the sample will be divided into four clusters: the Benelux, German-speaking mid-European countries, Mediterranean countries and the British Isles.

## **5.2 The national museums**

This next section will be an in-depth exploration of the national museums through their history, financial structure, exhibit pattern and national cultural policy.

When it comes to the exhibit pattern, the exhibitions that will appear on the DOSPERT scale are selected according to the E, S, and G criteria. Thus, if the themes that are approached concern the environment, society or the governance of the museum they will be deemed to represent instances where the museum exercised their cultural autonomy and dared to criticise or talk about touchy themes and subjects.

### **5.2.1 Benelux - Belgium: Royal Museum of Fine Arts**

The Royal Museum of Belgium is made up of several different smaller museums. Namely, the Magritte, fin-de-siècle, old masters, modern, Meunier and Wiertz museums. This separation of the main museums happened in the past few decades as the collection was increasing and the museum was in need of a bigger space.

Before the independence of Belgium, most of the art collected through donations

and heirlooms was sent to the Louvre in France. After 1835, however, the first king of Belgium, Léopold I, created the National Museum of Belgium destined to receive: "the most distinguished masterpieces by the best Belgian masters". In 1927, the current name "Musée Royaux des Beaux-Arts de Belgique" or MRBAB was given to the institution. At the end of the 20th century, Belgium became a federal state and thus MRBAB became a federal scientific institution.

Lastly, in 2009, MRBAB officially inaugurated the Magritte Museum, which was made possible thanks to a collaboration between public and private entities. Namely, the biggest contributor was Engie (then GDF Suez) ("Historique – Musées royaux des Beaux-Arts de Belgique.pdf", [n.d.](#)). Engie is an industrial group of French Energy whose biggest shareholder is the French state.

Nowadays, MRBAB's collection comprises paintings, sculptures and drawings from the 15th to the 21st century. The old masters Museum preserves works of the Flemish Primitives, the Flemish Renaissance and Baroque among which: Memling, Bosch, Breugel, Rubens,...

When it comes to exhibits, the Belgium Royal Museum of Fine Arts has hosted no less than 48 exhibits over the 2015-2020 period. Three of those 48 exhibitions are considered a risk taken according to the DOSPERT scale. For example, from March 31st until July 19th 2015, the MRBAB hosted an exhibition entitled "Critique-crisis-desire". The exhibit focused on the values that were promoted during the Council of Europe: "Critique and Crisis". The curator followed the thesis that freedom to criticize ideas and ideologies leads to values such as freedom, quality of life, human rights and social and technical progress. The works of art from the exhibitions all related to ideas such as the liberties of individuals, the perceptions of history, consummation, morality and so on.



Unfortunately, the financial reports available for the MRBAB are incomplete. Even after inquiry, the MRBAB does not wish to communicate the latest financial reports to the public. The reports available are those of the years 2015, 2016 and 2017. As will be shown shortly, the transparency of information gradually decreased over those years.

In 2015, the total benefits of the museum amounted to 15 341 000€. Of those, 597 000€ came from sponsoring and donations, 4 661 000€ from an endowment, and 8 623 000€ from their own income (ticket sale, merchandise, gift shop,...) leaving 1 459 000€ origination from state funding.

In the following year, although the museum disclosed its total income of 12 525 000€ (the decline being due to the terrorist attacks in Brussels that year), the annual report did not detail the components of that income. The same goes for 2017 with a total income of 12 626 000€ and no detail on the income breakdown other than the gift shop's proceeds (Stroobants, [2023](#)).

The public culture expenditure has been fairly constant over the years 2015 to 2020. In absolute numbers, the expenditure represents about 283.4€ per Belgian household which is 0.7% of the GDP (Gross Domestic Product) (Compendium, [2023](#)). As shown in the database, the percentage of GDP that the general government allocated to the cultural sector has remained stable in the concerned period, which is around 0.5%.

However, the share of expenditure on cultural services in the total public expenditure increased from 0.9% in the 2015-2016 period to 1% in the 2016-2020 period. (Genard, [2010](#))

Before 2016, a part of the funding for the regions was specifically designated for

spending on cultural activities. This slowly phased out of the requirement, resulting in 2018 with no obligation attached to the budget received (Compendium, 2023).

One of the reasons behind this change in requirements is the political reform of 2015 that gradually brought more financial independence for both the communities and regions(lower-level governments) (Compendium, 2023).

When it comes to the Belgian private funding practice, it is important to note that there is not a widespread presence of private financing of the cultural sector, especially compared to other countries (Compendium, 2023).

However, 19% of corporate giving is intended at cultural organisations/ cultural patrimony. Moreover, there are hundreds of philanthropic foundations active in the country, the King Baudouin Foundation being one of the principal ones (Compendium, 2023).

Measures are slowly being taken by the country to promote private donations, for example through tax shelter systems. Nevertheless, the complicated political and governmental system of Belgium makes the changes slow.

### **5.2.2 Benelux - The Netherlands: Rijksmuseum**

The Rijksmuseum is the national museum of the Netherlands. It was established on the 19th of November 1798 following the French model of the Louvre Museum. Originally named the "Nationale Kunst-Gallerij" and situated in Den Haag, it contained around 200 paintings and objects going back to the 12th century. In 1808, Holland was under the regime of Napoléon Bonaparte and the institution moved to the city of Amsterdam. In 1813, under King Willem I, the newly named Rijksmuseum (literally meaning *national museum* in Dutch) began to expand its collection.

Nowadays, the Rijksmuseum is the largest museum in the country with around

8 000 objects of art on display from their total collection of 1 million works ranging from the 12th to the 21st century. Some of the most important masterpieces include paintings by Rembrandt, Frans Hals and Johannes Vermeer and even a small Asian collection.

In 2012, the museum made some 125,000 high-resolution images available to the public for download. Most of which are exempt from copyrights.

Between the years 2015 and 2020, the Rijksmuseum hosted around 30 exhibitions. According to the DOSPERT scale, none of these exhibitions are deemed to be risk-taking. However, it is important to mention that of those six years, 2015 was the last year of renovations at the Rijksmuseum and thus, during that year, there were not many exhibitions. Additionally, in 2019, the Rijksmuseum celebrated the "Year of Rembrandt" leading to important exhibitions concerning their content but less in numbers.

Although outside of this paper's timeline, the 2022 and 2023 exhibitions given at the Rijksmuseum are worth mentioning within the scope of this study.

In 2022, the Rijksmuseum created an exhibition unassumingly titled "Slavery".

This exhibition highlighted the history of slavery in the Dutch colonial empires. More specifically, it covered the transatlantic slave trade from the 17th to the 19th century in Suriname, Brazil, the Caribbean, South Africa and Asia orchestrated by the companies of Dutch West India and Dutch East India.

This exhibit tells the story of 10 people involved in slavery in one way or another. It is both a visual and an auditory experience. That is, the story of these 10 people is told orally by people who are in some way linked to them in the present time. Simultaneously, relevant artworks and objects from both Dutch and foreign museums

are shown.

Building upon this exhibition, in 2023, the Rijksmuseum added 77 museum labels to some art pieces to highlight the ties of the Dutch cultural heritage to slavery. This exhibition was named "Slavery and the Rijksmuseum".



Figure 8: Still Life with a Turkey Pie - Pieter Claesz, 1627

For example, the 17th-century painting "Still Life with a Turkey Pie" by Pieter Claesz depicts a seemingly unproblematic scene. However, since 2021, visitors can now find next to the painting an additional label explaining that most spices contained in the pie, such as nutmeg come from the Maluku archipelago, a Dutch colony from 1621 onward, have been collected through violence.

Similarly to the Tate Modern, the Rijksmuseum was put under the spotlight in 2017 when activists pointed out the noticeably long sponsorship with the oil company Shell ("Royal Opera House cuts ties with BP", 2023).

The group *fossil free culture Netherlands* advocated for the past few years for Amsterdam's museum quarter to be free from fossil fuel sponsorship (Knott, 2020).

Indeed, on top of the Rijksmuseum, the Van Gogh Museum, Stedelijk Museum and Concertgebouw also benefited from fossil fuel sponsorship.

Although the group did not stage any protest at the Rijksmuseum, the partnership between Saudi Aramco (owner of Shell) and the Rijksmuseum was ended quietly in 2017 when the public started to raise questions on the origin of some cultural funds (Knott, 2020).

Since 2022, the funding partners of Rijksmuseum have been publicly disclosed every year. Moreover, the financial reports and balance sheets of two of the six years of interest, 2019 and 2020 are available to the public.

Their sponsoring and subsidy income remained stable during those two years (see appendix). Moreover, the Rijksmuseum receives about 15 000€ every year in heritage from personal wills. The year 2020, being peculiar due to the COVID-19 situation, the public grants, which are calculated through cultural policy, increased significantly from 3 200€ to 25 000€ to support the institution.

The Cultural Policy of the Netherlands, both nationally and internationally aims to increase the visibility of their culture. Through this, they aim to enhance the economic value of Dutch art and culture. Another point of focus is the bilateral relationship with other countries, promoting international cultural partnerships (Bozkurt, 2009).

The public expenditure strategy in the Netherlands, when it comes to culture, is decentralised towards the municipalities (Compendium, 2023). For example, in 2017, 2/3 of the public cultural expenditure was at the charge of the municipalities averaging 107.81€ per capita.

To understand the expenditures of the Dutch government in the years of interest, it is crucial to note that the 2013 reform on budget only started to take effect in 2015 at all levels of the government (Compendium, [2023](#)).

An example of more detailed spending on museums of the different government levels can be found in the year 2017. The state expenditure was (in thousands of euros) 188 441€ which is around 9% of the total expenses. The regional expenditure was 46 794€ which is 15.5% of the total and lastly, the local expenditure was 250 109€ which is 13.6% of the total (Compendium, [2023](#)).

The private funding structure in the Netherlands is multilevel.

There are some independent associations and foundations, an example being the Prince Bernhard Cultural Foundation, the largest in the country. They support around 3,500 initiatives and projects (Compendium, [2023](#)).

The Netherlands have a substantial sponsorship culture. Most importantly to this research, the country passed, as early as 1999 a *Culture Sponsor Code* which states: "The sponsor is not allowed to influence the content of the activity organised by its cultural public partner" (**noauthor·-·nodate**). Ever since, most banks have their own department, independent of the rest of the activities, dealing with cultural sponsorship (Compendium, [2023](#)).

When it comes to donations, the Dutch population is quite generous. In 2015, 511 million € went to cultural projects around the country. Similarly, around 250,000 Dutch citizens are involved in a "Friends of.." or "Volunteers of.." group.

Lastly, the government has been implementing, since 2018, culture-specific crowd-funding platforms which have brought up around 329 million € for cultural initiatives (Compendium, [2023](#), Neto, [2016](#)).

### 5.2.3 Benelux - Luxembourg: National Museum of Archeology, history and art

The story of the National Art Museum of Luxembourg is peculiar for two distinct reasons. Firstly, Luxembourg in itself is significantly smaller than the countries in this category and list, it is indeed a mere 2500 km<sup>2</sup> (“Archives nationales - Luxembourg”, 2023). Secondly, Luxembourg only gained its independence and thus national identity in the late 19th century. Those reasons account for the fact that the National Museum of Luxembourg (MNAHA) does not have a significant art collection.

Nonetheless, the MNAHA was originally founded in 1946 under the name “State Museum”. Until as far as 1996 the MNAHA shared their location with the National Museum of Natural History. Similarly to the Belgian National Museum, it comprises three museum sites as well as two research centres. The current building displays its collection in sections of archaeological items, coins and medals, decorative arts and fine arts (cite website). It documents the events of the 16th until the 21st century that led to the formation of the Grand Duchy through objects, paintings, models and sculptures.

The MNAHA hosted 25 temporary exhibitions between the years 2015 and 2020. Of those, two touched upon risky subjects. An example would be the 2017 exhibition about the Cold War in Luxembourg (“Archives nationales - Luxembourg”, 2023). Although the subject in itself is more historical, the angle that the curator took was to explain the country’s role in the war and how the inhabitants were positively and negatively involved in the preparation for another potential war.

Furthermore, it is important to note that the MNAHA hosted in 2022, two exhibitions respectively titled “Luxembourg’s colonial past” and “The Rape of Europe”.

These exhibitions covered the touchy subjects of the role of the Grand-Duchy in colonialism as well as the recent conflict in Ukraine and the links between Luxembourg and the countries at war.

When it comes to the financial structure of the National Museum of Luxembourg, the museum itself is not very transparent when it comes to the detailed assets and liabilities, however, they do explain their funding structure (“MNAHA Home”, [n.d.](#)).

They do rely partially on donations from “friends of the museum”. However, since 1982, the national law “National Culture Fond” (NCF), makes the museum a public establishment that is part of the government. That law was put in place to: promote the arts and science as well as conserve and restore national heritage.

Interestingly, because of this system, the public and private investors seem to be more supportive of offering temporary support. Evidently, in 2016, the MNAHA reached out to the visitors and locals to help support the purchase of a painting by Barend Cornelis Koekkoek entitled “*Vue sure le château de Larochette (1848)*”. Through their campaign: “All Patrons of a Koekkoek” they raised over 100 000€ to support the purchase. In exchange for the donation and support all patrons were invited to a private unveiling event of the painting.

In 2016, the total public culture expenditure amounted to 624€ per capita, which represents 2% of the total public administration expenditure (Compendium, [2023](#)). Since that number has remained quite stable and even increased slightly after the introduction of the *Kulturentwicklungsplan* starting in 2018 and ending in 2028 (“Kulturentwicklungsplan 2018-2028”, [2021](#)).

Other public administrations also contribute to the financing of the country’s museums altogether spending as much as twice as the Ministry of Culture. In 2016,



it amounted to almost 360 million €. Interestingly, there does not seem to be a great deal of focus on the preservation of the heritage but more towards the performing arts and music industry (Compendium, [2023](#)).

#### **5.2.4 German-speaking mid-European - Austria: Museum of Fine Arts of Vienna**

The *Kunsthistorisches museum von Wien* is located in an old festive palace in the capital of Austria built between 1871 and 1891. It was opened in 1891 by Emperor Franz Joseph I of Austria-Hungary at the same time as the Natural History Museum. Both museums face each other across the Maria-Theresien-Platz (“Kunsthistorisches Museum Wien”, [n.d.](#)).

At the time of the inauguration, the main aim of the creation of the museum was to show the extensive collection of the Habsburg family and make it accessible to the public, similar to the Uffizi (“Kunsthistorisches Museum Wien”, [n.d.](#)). Notable artworks include compositions from Jan Van Eyck, Raphael, Titian and Dürer.

Among other museums in Vienna, the National Museum of Fine Arts has been the subject of some controversies regarding the provenance of their art. One of the most famous cases, in 2015, was regarding the following painting: ”The Fight Between Carnival and Lent” by Pieter Breugel the Eldest.

Indeed, documents have been recovered in Krakow’s National Museum claiming that the artwork was seized by the wife of a Nazi governor during the German occupation of Poland (Muñoz-Alonso, [2015](#)).

However, the Kunsthistorisches Museum insists that they owned the painting since the 17th century (“Kunsthistorisches Museum Wien”, [n.d.](#)). The museum does not deny that some pieces were taken from the Polish museum, they simply



Figure 9: The Fight Between Carnival and Lent, Pieter Breugel The Eldest (1559), oil on panel, 118cm x 164cm, Kunsthistorisches Museum, Vienna

claimed the *Fight Between Carnival and Lent* was not one of them.

The National Museum of Fine Arts of Vienna is remarkably transparent when it comes to its funding structure. As a consequence, this section will be as detailed as possible, with the limitations of the other national museums being discussed in Chapter 7 of this paper.

As can be found in the appendix, the Kunsthistorisches Museum (KMH), gives a detailed financial statement for each year. The museum publishes both its annual reports and business reports on the website with open access to the public.

As can be seen in the income statements, there is a section "Sponsor and donations" which remains stable at about one million euros for the KMH. Although that number seems substantial, it only represents about 3.15% of the biggest income. Over the six years of interest, that percentage increased and decreased slightly while still remaining between the 2 and the 5%.

When it comes to the national cultural policy of Austria, public funding is fairly equally divided between the different levels of government (Compendium, [2023](#)).

In 2018, the total public cultural expenditures amounted to around 0.7% of the GDP. This represents 304€ per household, a slight increase since 2017. The distribution of funding at the state, regional and local levels is about 1/3 (Compendium, [2023](#)).

The total expenditure on cultural heritage, mainly, museums, archives and scientific research amounted to about 345.33 million euros which is about 12.8% of the total expenditures. The Austrian government also offers other types of support to the arts such as tax exemptions to encourage the corporations to support them. Moreover, they offer monetary compensation for museums that purchase from Austrian artists (Compendium, [2023](#)).

The private funding of Austrian cultural organisations is quite significant. It is estimated that 43% of all national companies invested about 60 million euros in culture in 2018 (Compendium, [2023](#)). The highest donations sectors are the energy providers companies, the banking and the insurance sector.

Some important political reforms concerning cultural policy occurred in 2015 and 2016 with the Non-profit Status Act and the Income Tax Act respectively. These new policies created legal incentives to enable additional funds from the private sector to channel to the art and culture sector as well as tax relief on all donations (Compendium, [2023](#)).

### 5.2.5 German-speaking mid-European - Germany: Germanisches National Museum

The origins of the German National Museum, known as the "Germanisches National Museum" in German, can be traced back to 1852 when the idea of creating a comprehensive cultural and historical institution for Germany began to take shape. The museum is located in Nuremberg, Bavaria and stands as a testament to the cultural heritage and history of Germanic society (Nationalmuseum, [n.d.-c](#)). It was officially inaugurated by King Maximilian II of Bavaria on November the 24th 1852.

The concept of a "national museum" gained momentum in Germany during the early 19th century when the country started to undergo significant political and social changes. Its early collections featured a wide array of objects including historical artefacts, artworks, and scientific instruments, reflecting the multi-cultured nature of the land (Aronsson and Elgenius, [2014](#)).

The museum has played an important role in shaping the country's cultural identity, especially after the event of the late 20th century, serving as a repository of history and aiming to inspire future generations (Nationalmuseum, [n.d.-c](#)).

Nowadays, the museum is composed of at least 26 collection areas besides the museum's permanent collection as well as a historical archive and a research library containing more than 650 000 volumes in all areas of European art and cultural history (Nationalmuseum, [n.d.-c](#)). It is a nationally renowned institution for the course of study for professional restorers.

The German National Museum (GNM) hosted a total of 27 temporary exhibitions between the years of 2015 and 2020. Of those, 3 can be focused on according to the DOSPERT scale.

In November 2016, the museum hosted an exhibition titled: "War Time in the

National Museum: 1914- 1918". During this exhibition, the GNM looked for traces of its own past. Evidently, even during the times of war, the museum kept on collecting items as well as evidence of the wartime afterwards. This exhibition conveyed a contemporary view of favoured actors and events that cost the lives of millions of people (Nationalmuseum, [n.d.-a](#)).

A second example can be the 2017 exhibition "Bought - exchanged - robbed? Acquisitions between 1933 and 1945". Mirroring the aforementioned situation of the provenance of Austrian art, the GNM hosted an exhibition examining the acquisitions made between 1933 and 1945 in order to know which artworks and objects entered the museum unlawfully (Nationalmuseum, [n.d.-b](#)). The research project "Provenance" decided to retrace the story of nine objects that came to the museum during that time period as well as the story of the people who traded the items.

The project "Provenance" spanned from November 2014 to September 2018 and received funding from various sources, principally from the *Federal Government Commissioner for Culture and Media through the Prussian Cultural Heritage Foundation* (Nationalmuseum, [n.d.-b](#)). By the end of the project, approximately 1,200 objects were examined. About 10% had their provenance fully clarified, while 200 exhibited suspicious factors and were reported in the LostArt database. Nazi persecution-related confiscation was confirmed for 33 objects, leading to restitution efforts or negotiations with heirs (Nationalmuseum, [n.d.-b](#)).

An example of this is the following painting which was restored to the heirs of the family:

There is unfortunately very little information on the funding strategy of the Germanisches National Museum.



Figure 10: Christian Friedrich Carl Graf Von Giech (1729-1797), Johann Valentin D.A. Tischbein (1756), oil on panel, oil on canvas, Thurnau, GM1307

Fortunately, there is information on the public funding strategy of Germany. The nation works with a principle of subsidiarity which means that cultural investment is a matter of local communities (Compendium, [2023](#)).

Nonetheless, the figures of public expenditure for the specific sector of culture have only been standardized since 2014 when the government established a clear definition of what is and what is not culture (Compendium, [2023](#)).

For the years of interest, it is safe to say that the total public expense both in euros and in terms of capita has increased. Respectively from 10.41 billion euros in 2015 to 11.44 billion euros in 2020 and from 126.77€ per capita in 2015 to 138.21€ per capita in 2020. As aforementioned, the level of government with the biggest share of contribution is the local level: municipalities and counties with a share of the total

amounting to 44.36%. The second highest contributor is the Länder with 38.68% leaving the State level at 16.96% showing a considerable extent of decentralisation (Compendium, 2023).

Overall, museums are the second biggest expenditure with 19.1% of the budget bequeathed to them right after theatre and the musical sector with 34.5%.

The German government does not require companies to disclose information concerning their donations and funding to museums (Compendium, 2023).

It is estimated that corporations only represent a small section of the funding strategies of cultural organisations. Nevertheless, such estimations do not take into account the organisations financed solely by private means.

#### **5.2.6 Mediteranean - France: Le musée du Louvre**

The Louvre was built as a fortress by the French King, Philippe Auguste in 1190. The building was destroyed, rebuilt, and renovated by several different kings. Notably, Francis the first rebuilt the Louvre in 1546 to better fit his great art collection. In 1791, the French assembly voted for the Louvre to be dedicated solely to the Arts. Two years later, in 1793, the Louvre was officially a Universal Museum of Arts (Rosenberg, 2007).

Since then, the palace has been renovated in order to be able to welcome an increasing amount of artefacts and visitors. The Worldwide known glass pyramid was built between 1981 and 1989 to create a more accessible and accommodating entrance for visitors (Rosenberg, 2007).

Today, the museum consists of 403 rooms and 72 735 square meters of expositions. It is the world's largest museum and one of the most famous due to the popularity of the city and some of the artworks. The Louvre has also expanded from the original

palace by opening other Louvre museums such as Le Musée Eugène Delacroix, Musée du Louvre-Lens, Louvre Abu Dhabi,...(Visconti et al., [1991](#)).

The last department of the Louvre was added in 2022, bringing the number of departments to 9, namely; The Louvre's paintings collection, The Egyptian Antiquities of the Louvre Museum, Greek, Etruscan and Roman Antiquities, Near Eastern Antiquities, Sculpture at the Louvre Museum, Decorative Arts at the Louvre, Islamic Arts, The Louvre Museum's collection of graphic arts, and The Byzantine and Eastern Christian Art (Visconti et al., [1991](#)).

The Louvre's collection of French paintings from the 15th to the 19th century is unparalleled in the world. Important works include "Le Radeau de la Méduse" by Théodore Géricault or "Le Sacre de Napoléon" by Jacques-Louis David (Daufresne et al., [1987](#)).

Moreover, the institution also has many masterpieces by Italian Renaissance such as Leonardo da Vinci's Mona Lisa. In addition to paintings, the Louvre also possess some famous sculpture and archaeological discoveries such as La Venus de Milo, The Great Sphinx of Tanis, and the Seated Scribe (Rosenberg, [2007](#)).

Interestingly, between 2015 and 2020 the Louvre only hosted about 32 temporary exhibitions. However, of those exhibitions, none seem to appear on the DOSPERT scale.

When it comes to the funding of the Louvre, the only document available to the public is the 2020 Annual Report of Endowment Funds. In this document, the museum explains that in addition to the revenue resulting from the partnership between the Musée du Louvre and the Louvre Abu Dhabi, the Louvre received private donations from individuals as well as corporations and foundations ("Notre



gouvernance – Le Fonds de dotation du Louvre”, [n.d.](#)).

In 2020, 40 private donors contributed more than 2 million euros to the Louvre Endowment Fund. The geographical origins of those donations can be found in the appendix (“Historique – Musées royaux des Beaux-Arts de Belgique.pdf”, [n.d.](#)).

The goal of the Endowment Fund is to *”preserve the real value of capital in the long term while transferring a large portion of financial earnings to the Musée du Louvre”*. The board of directors of the Endowment invests their portfolio in external funds. In 2020, that portfolio had a performance set at an improvement of 2.48%, the average annual performance being 5.59% with a peak in 2019 at 13.6% (“Notre gouvernance – Le Fonds de dotation du Louvre”, [n.d.](#)).

The interesting fact about the Endowment Fund for the Louvre is that it is funded by corporations and individuals from all around the globe leading to disparities between the public policies and exchange rates for the international investors (“Notre gouvernance – Le Fonds de dotation du Louvre”, [n.d.](#)).

When it comes to the cultural policy of France, there is a clear focus on private funding.

Although the State provides funds, they are mainly oriented towards cultural organisations in and around Paris. Namely, 66% of all government expenditures are given to the “Ile-de-France” region (Compendium, [2023](#)).

Thus, in 2016, cultural sponsorship was a leading investment for 24% companies and represented almost 500 million euros of all sponsorship budgets. The sector that received the most focus of those investments was undoubtedly the exhibitions and museum sector (Compendium, [2023](#)).

A census of the corporations involved in cultural sponsoring revealed that the motivations for choosing a cultural organisation to sponsor can be ranked as follows:

firstly, the attractiveness of a place (40%), the promotion of culture inside the company (22%) and thirdly the development of PR relationships with the institution (20%) (Compendium, 2023).

### **5.2.7 Mediteranean - Spain: Museo Nacional Del Prado**

The Prado Museum was designed and built in 1785 and named "Natural History Cabinet" by order of King Charles III. However, the wife of King Ferdinand VII, Maria Isabel of Braganza, convinced her husband to use it as a museum to store the royal paintings. The museum opened to the public on the 10th of November 1819 (Prado, n.d.).

The Museum was closed at the start of the Spanish Civil War and the art was put in the basement before being moved to Valencia and then evacuated to the Geneva headquarters of the League of Nations. The artefacts were returned to Madrid at the end of the Second World War (Prado, n.d.).

As the Prado's Collection as well as its number of visitors increased, the Museum had to add the Villanueva extension which is located on the east side of the Prado and interconnected from within. Since the extension, the Museum del Prado is about 16,000 square meters. The museum is divided into different themes, namely; Saints, The New Testament and the Apocrypha, Royal Portraits, Nudes, Secular Portraits, Trades and Professions, The Iconography of the Virgin, Mythological Deities, Social Realism/Everyday Life, and the Old Testament (Prado, n.d.).

More than 2,300 paintings have been added into the Museum del Prado since its opening. Among the works that were entered the collection, the most outstanding ones are Las Meninas by Diego Velázquez, Saturn Devouring His Son by Francisco Goya, and The Nobleman with His Hand on His Chest by El Greco (Prado, n.d.).

Between 2015 and 2020, the Museo del Prado hosted no less than 83 temporary exhibitions. Of those, only one was considered by the DOSPERT scale: the 2020 exhibition "Uninvited Guest. Episodes on Women, Ideology and the Visual Arts in Spain (1833-1931)" ("Uninvited Guests. Episodes on Women, Ideology and the Visual Arts in Spain (1833-1931) - Exhibition - Museo Nacional del Prado", [n.d.](#)).

This exhibition aimed to explore how power structures shaped and promoted the role of women in society through visual arts during the reigns of Isabel II and Alfonso XIII. The exhibition, supported by Fundación AXA, challenged the historical mistreatment of women within the Spanish art system during the 19th and early 20th centuries. It featured various episodes that represented this system, offering insights into the roles women played, often as uninvited guests, without agency or choice in their positions within the art world ("Uninvited Guests. Episodes on Women, Ideology and the Visual Arts in Spain (1833-1931) - Exhibition - Museo Nacional del Prado", [n.d.](#)).

This exhibition highlighted the museum's commitment to studying and sharing its own collection making previously less accessible works visible through new narratives ("Uninvited Guests. Episodes on Women, Ideology and the Visual Arts in Spain (1833-1931) - Exhibition - Museo Nacional del Prado", [n.d.](#)).

The Museo del Prado offers three profiles of sponsors. Ranked by the importance of donations, there are the benefactors, protectors and collaborators. According to the amount of money given, the museum gives them more or less visibility inside the museum and on all official communication ("Museo Nacional del Prado", [n.d.](#)).

As can be seen in the appendix, the Museo del Prado relies more strongly on government subsidies than it does on sponsorships. It is interesting to note the significant decrease in subsidies between the years 2019 and 2020. This is naturally

due to the COVID-19 crisis as well as the closing due to renovations. Apart from that year, the subsidies seem to remain in stable growth, contrary to the sponsorships which reached their all-time high in 2016 and have been decreasing since (“Museo Nacional del Prado”, [n.d.](#)).

The balance sheets in the appendix reflect these patterns in absolute numbers. The state subsidies (*Subvención del Estado*) are significantly higher than the sponsorship (*Patrocinio*) entries. Both display a significant decrease in the year 2020, for similar reasons as above mentioned. Moreover, the balance sheet shows a comparison with previous years in percentage.

In Spain, the majority of public cultural expenditure comes from regional and local governments, together representing 86.2% of the spending (Compendium, [2023](#)). That is to say, most of the decision-making is made by the territorial authorities and the government is of a decentralised nature.

In 2016, the regional and municipal authorities spent the most of all government level on Spanish cultural organisations, following the trend of negative evolution of expenditure since 2010 (Compendium, [2023](#)). In the same year, 50% of resources are spent on the historical and artistic heritage of which large museums are a part. The exact state regional expenditure in 2016 was around 127 million euros (Compendium, [2023](#)).

When it comes to private spending in Spain, the *Caja de Ahorro* (savings bank) must be noted. The *Cajas de Ahorro* are NPOs-like financial institutions which have been involved in funding cultural activities for a long time (“Caja de Ahorros”, [n.d.](#), Compendium, [2023](#)).

Overall in 2017, 17.67% of all corporate investments went to cultural heritage,

amounting to more than 140 million euros (Compendium, [2023](#)).

### **5.2.8 Mediteranean - Portugal: National Museum of Ancient Art**

The Portuguese National Museum, known as the Museu Nacional de Arte Antiga in Portuguese, stands as a testament to Portugal's rich history and artistic heritage. Its origins can be traced back to the early 19th century, during a time of great cultural and political change in the country (MNAA, [n.d.](#)).

The museum's foundation can be largely attributed to the efforts of Queen Maria I of Portugal and her son, Dom João VI, who ruled during the late 18th and early 19th centuries. In 1820, Portugal experienced a liberal revolution that led to significant changes in the country's political landscape, including the exile of the royal family to Brazil. During this period of turmoil, many royal assets, including art collections, were left behind in Portugal (MNAA, [n.d.](#)).

The museum officially came into existence in 1833, when Dom Pedro, Emperor of Brazil and son of Dom João VI, donated a substantial portion of the royal art collection to the Portuguese state. This was the origin of the museum's collection, which initially housed paintings, sculptures, decorative arts, and other treasures from the royal household (MNAA, [n.d.](#)).

Over the years, the Portuguese National Museum continued to expand its collection through acquisitions, donations, and bequests from prominent collectors and artists. It focuses on art and artefacts from Portugal's Golden Age, which spanned the 15th to the 18th centuries, allowing the museum to become a repository of the nation's artistic and cultural identity (MNAA, [n.d.](#)).

Today, the Portuguese National Museum is renowned for its exceptional collection of European and Portuguese art, including masterpieces by Hieronymus Bosch, Albrecht Dürer, and Nuno Gonçalves. The MNAA total collection comprises over

40,000 items.

The museum's mission remains centred on preserving and showcasing Portugal's cultural heritage, making it a must-visit destination for anyone interested in the country's artistic past and national identity. Its rich origins and continued dedication to the arts make it a true jewel in Portugal's cultural crown.

The MNAA has presented a total of 82 temporary exhibitions between 2015 and 2020. Nonetheless, none of those are significant on the DOSPERT scale.

Unfortunately, the MNAA as well as the Portuguese government disclose very little information concerning the financial situation of the museum as well as the cultural policies of the country beyond the year 2009 (Compendium, [2023](#)).

### **5.2.9 Mediteranean - Italy: Uffizi Gallery**

The building that houses the Galleria degli Uffizi was built back in 1560. It was built by Giorgio Vasari for Cosimo I de' Medici, to house the administrative and legal offices (Uffizi) of Florence (Uffizi, [n.d.](#)).

By 1588, the building was enriched with the presence of the Opificio delle Pietre Dure (a workshop that made mosaics with semi-precious stones), a theatre, and a tribune. The building continued to be expanded and renovated (Uffizi, [n.d.](#)).

Between the sixteenth and seventeenth centuries, the Hall of Georgraphic Maps and a Mathematics Room were added. The Uffizi Gallery also kept to be enriched with works of art by Italian artists and Flemish paintings purchased by the Medici family (Uffizi, [n.d.](#)).

The last heir of the Medici dynasty decided to leave the property to the Lorraine family and asked for the whole collection to remain intact. In 1769, the House of

Lorraine opened the gallery to the public (Uffizi, [n.d.](#)).

The Rooms of the Uffizi Gallery Museum are divided into different artistic periods, namely; The Middle Ages halls, The Renaissance Halls, The Hall of Botticelli, The Halle of the Sixteenth Century, The Halls of Caravaggio and of Caravagesques. The Uffizi Gallery also includes the Cabinet of Drawings and Prints (Uffizi, [n.d.](#)).

The Uffizi Gallery has some of the most famous Italian art such as The Birth of Venus by Sandro Botticelli, Medusa by Caravaggio, and Doni Tondo by Michelangelo. The museum also has numerous artefacts from famous artists such as Leonardo Da Vinci, Titian, and Goya (Uffizi, [n.d.](#)).

Between 2015 and 2020, the Uffizi hosted a total of 25 exhibitions which is below the average of the Mediterranean country group. Of those, only one figure on the DOSPERT scale.

The 2016 Christmas exhibition at the Uffizi Galleries marked the inauguration of the Aula Magliabechiana, a permanent space dedicated to temporary exhibitions. This significant development highlighted the importance of public art in the community and the strategies employed in Italy, particularly since World War II, for its protection and restoration. Director Eike Schmidt emphasized the need for expertise and close collaboration between the Ministry of Cultural Heritage and Activities and Tourism and the Carabinieri's Division for the Protection of Cultural Heritage (degli Uffizi / Exhibits, [n.d.](#)).

It aimed the prompt reflection on historical events that have impacted Italy's cultural heritage, spanning from World War II to the present. This included legislative and institutional actions undertaken to safeguard this heritage for future generations, such as the creation of the unique aforementioned Carabinieri's Division for the Protection of Cultural Heritage (degli Uffizi / Exhibits, [n.d.](#)).

The exhibition was divided into eight sections, each addressing different aspects of crimes against cultural heritage. These ranged from war crimes and acts of terrorism to theft for profit and clandestine excavations, resulting in illegal exports. The exhibition also celebrated the commendable efforts of the new Division (degli Uffizi / Exhibits, [n.d.](#)).

Overall, the exhibition highlighted Italy's deep connection to its cultural heritage, representing a precious asset belonging to all of humanity. The exhibition was directed and curated by Eike D. Schmidt in collaboration with other experts and institutions and was supported by various cultural and governmental organizations, emphasizing the collective responsibility of safeguarding Italy's rich cultural legacy (degli Uffizi / Exhibits, [n.d.](#)).

Unfortunately, the Uffizi Museum does not disclose any financial information besides a list of its corporate sponsors both national and international.

The public spending on culture in Italy has increased by 9% since 2015. There was a strong decrease between the years 2015 and 2016 but thereafter came a steady climb, however not reaching the numbers of 2015 anymore (Compendium, [2023](#)).

The reason for this drop in 2016 is the surfacing of the RAI license-free revenue (Firstonline, [n.d.](#)). That is an anti-evasion provision which appeared in the 2016 budget law. That license is a fee collected by electricity companies by means of a surcharge on bills (Compendium, [2023](#)).

The figure below depicts the expenditures of the Ministry of Culture by domain. As can be seen, the heritage expenditure is evidently the highest of all the domains. However, it is interesting to note that there was a significant increase in the spending on the Tourism domain between 2016 and 2020 meaning that although the total



budget expenditure increases that increase is not allocated with a focus on heritage.

Domain	2016	% of the State budget	2019	% of the State budget	2020		% Var. 2016-2020 (2020 final all./2016)
					Initial allocation	Final allocation	
HERITAGE	1.255		1.729		1335	1888	50,4%
RESEARCH EDUCATION AND TRAINING	22		32		89	104	372,7%
CONTEMPORARY ART AND ARCHITECTURE	14		25		24	29	107,1%
LIBRARIES AND ARCHIVES	295		294		221	333	12,9%
PERFORMING ARTS	491		423		403	553	12,6%
CINEMA			242		242	509	-
TOURISM	46		-		43	811	1663,0%
ADMINISTRATION AND INTERDISCIPLINARY	98		101		174	535	445,9%
<b>TOTAL</b>	<b>2.221</b>	<b>0,27%</b>	<b>2.846</b>	<b>0,33</b>	<b>2532</b>	<b>4762</b>	<b>114,4%</b>
<i>of which total current transfers</i>	751		751				

Figure 11: Expenditure of the Ministry of Culture by domain - Elaborations on Openbdap - Source: General government database: Ministry of Culture budget statement

When it comes to private funding, Italy has a consolidated tradition of supporting the national culture and art with private donations. An example of this could be the banking foundations located mostly in northern and central Italy (Compendium, 2023).

Numberswise, the cultural heritage sector in 2020 received around 23.2% of the total private donations, which is a decrease by 8.4% since 2019. Since 2015, there has been a steady decrease from 280.1 million euros spent on arts and cultural heritage to 220.4 million euros in 2020 (Compendium, 2023).

The choices of partnership and sponsorship usually involve extra motives such as an aim to increase management performance, a will to build a relationship with local cultural organisations and expand the network as well and an aim to inject some entrepreneurship values to the cultural sector (Compendium, 2023).

One of the incentives for private corporations and individuals to support the arts is Law no 83/2014 which introduced the art bonus. Essentially it encourages private participation in the arts by offering tax favours to the participants. Although this law was originally meant to be temporary it was made permanent in 2016 (Compendium,

2023).

Additionally, Italian corporations and foundations support the institutions with annual lotteries which have a budget of up to 154 million euros (Compendium, 2023).

#### **5.2.10 British Isles - Ireland: National Museum of Ireland**

The origins of the Irish National Museum (NMI), are rooted in the late 19th century. The museum's establishment was closely tied to the broader cultural and political movements of the time, which sought to emphasize Ireland's distinct national identity and history (MNMI, n.d.).

The NMI was officially founded in 1877, during a period when Ireland was part of the United Kingdom. Its creation was driven by a combination of factors, including a desire to collect, safeguard, and display archaeological treasures, historical relics, and artistic works and showcase Ireland's unique cultural heritage (MNMI, n.d.).

Important parts of the early collections include the Ardagh Chalice and the Tara Brooch, both perfect examples of early Irish craftsmanship (MNMI, n.d.).

Over the years, the National Museum of Ireland expanded its scope and collections, establishing branches in various locations, including Dublin and County Mayo, to house its growing collection. These branches specialise in different areas, such as archaeology, decorative arts, and natural history, allowing the museum to provide a comprehensive view of Ireland's heritage (MNMI, n.d.).

Moreover, the NMI played a crucial role in promoting Irish identity and heritage, especially during the tumultuous years leading up to Ireland's independence in 1922 (MNMI, n.d.).

Today, the National Museum of Ireland stands as a testament to Ireland's commitment to preserving its past and celebrating its unique cultural identity (MNMI, n.d.).

The NMI does not provide archives going back to 2015. However, in the three years where there were archives (2018- 2019- 2020), there was a total of 7 temporary exhibitions, one of which appears on the DOSPERT scale.

The Rainbow Revolution Exhibition showcased significant artefacts related to the LGBTI+ movement. This includes a trail highlighting notable LGBTI+ individuals throughout history, a video series featuring oral histories from Ireland's LGBTI+ community, and newly unveiled contemporary artefacts (Rainbowrevolution, [n.d.](#)):

- Panti's dress: Worn during her impactful 'Noble Call' speech at the Abbey Theatre in 2014, which sparked a national dialogue on homophobia and same-sex marriage ahead of the 2015 Marriage Equality Referendum.
- Wedding dresses of Minister Katherine Zappone and Ann Louise Gilligan: Worn during their historic wedding ceremony at Dublin Castle in 2016, shortly after Ireland became the first country to legalize same-sex marriage by popular vote.
- Rainbow Flag: Utilized by activist Conor Kelly to counter protests by extreme pro-life groups during the Repeal the 8th Campaign in 2018.

The exhibition also includes videos portraying the experiences of LGBTI+ individuals in Ireland, featuring oral histories from 42 people, some of whom are well-known public figures (Rainbowrevolution, [n.d.](#)).

Additionally, the museum is collecting new oral histories to document the comprehensive history of LGBTI+ life and rights in Ireland. Visitors can explore the 'Rainbow Revolution Trail,' a historical trail at the museum that covers LGBTI+ history from ancient times to modern-day campaigns for equality. The trail features figures such as the Greek God Hercules, Dr. Kathleen Lynn and Elizabeth O'Farrell

from the 1916 Rising, Roger Casement, and designer Eileen Gray. The National Museum of Ireland is actively engaging with volunteers to contribute to this important historical record (Rainbowrevolution, [n.d.](#)).

The Ireland National Museum discloses all their financial and annual reports.

As can be seen in the appendix, the average sponsorship and donations entry is around 130 000€ with a maximum in 2016 with 177 443€ and a minimum in the year following with 142 552€ (Annualreports, [n.d.](#)).

The sponsorship and donations represent are equivalent to about 50% of the museum's own yearly income which averages at more than 200 000€.

The national cultural policy of Ireland seems to have been stagnating during the years of interest. Evidently, although the expenditure for the arts and culture sector increased in 2019 by 22.6 million reaching a total of almost 190 million euros that still represents only around 1% of the total government expenditures (Compendium, [2023](#)).

The biggest receivers of private funding are, in order, the theatre, festival and film sectors. There is a general trend of increase in private investment but it is certainly gradual. All those private investments are highly centralized around the capital, evidently, 65% goes to Leinster county and 52% to Dublin county (Compendium, [2023](#)).

There was an effort to create a Business to Arts crowdfunding platform: Fund It. Between the years 2018 and 2019, it raised 248 387€ for 52 different projects (Compendium, [2023](#)).

There is a big need for growth in the foundation sector. Nonetheless, there is a

lack of tax benefits creating a barrier to that evolution, the minimum threshold for donations being set at 250€ for them to be eligible for tax benefits (Compendium, [2023](#)).

### **5.2.11 British Isles - United Kingdom**

The British Museum, located in London, is one of the world's oldest and most renowned cultural institutions, with its origins dating back to the 18th century. Its establishment was shaped by the intellectual and cultural climate of the Enlightenment and a growing fascination with the world's diverse cultures and histories (Caygill, [2002](#)).

The museum's story begins with the British physician and scientist Sir Hans Sloane, who, during his lifetime, amassed an extensive collection of books, manuscripts, natural specimens, and curiosities from around the world. In 1753, following his death, he bequeathed his vast collection to the nation under the condition that it be accessible to the public. This collection formed the foundation of the British Museum (Caygill, [2002](#)).

The British Museum officially opened its doors to the public on January 15, 1759. Initially, it was housed in Montagu House in Bloomsbury, London. Its early focus was on natural history, art, and antiquities, and it was meant to serve as a place of learning and enlightenment for the British public. Throughout the 18th and 19th centuries, the museum's holdings expanded significantly through donations, acquisitions, and of course expeditions (Hoffman, [2006](#)).

One of the museum's most notable early acquisitions was the Rosetta Stone, obtained in 1802, which played a pivotal role in deciphering Egyptian hieroglyphs and unlocking the secrets of ancient Egyptian history. The acquisition of the Elgin Marbles, a collection of classical Greek sculptures, in the early 19th century further

solidified the British Museum's status as a global repository of cultural treasures (Hoffman, 2006).

Today, the British Museum continues to uphold its original mission of making knowledge and culture accessible to all. It houses an unparalleled collection of over eight million objects, spanning millennia of human history and encompassing art, archaeology, anthropology, and more. It remains a symbol of the Enlightenment ideals of education, curiosity, and the celebration of the world's cultural diversity, making it a must-visit destination for both scholars and the general public (Cook et al., 2011).

The British Museum hosted a total of 33 exhibitions over the years of interest. However, of those, none seem to appear as relevant on the DOSPERT scale.

As shown in the appendix, the British Museum publishes its yearly reserves as it invests itself in the cultural funding sphere.

However, that same document also discloses the Grant-in-Aid with the capital received from the Department for Culture, Media and Sports (DCMS). While that capital remains around 13 million pounds between 2015 and 2018 it is important to note that the funds received in 2019 amounted to a substantial 32.5 million pounds (Financialstatement, n.d.).

The reason for this almost tripling of the funds received is that in 2019, the British Museums got involved in the Iraq Emergency Heritage Management training scheme. Moreover, they received support for the vacation process of Blythe-House, the Science Museum and some collection storage which are still government-owned (Financialstatement, n.d.).

Due to the complexity of the United Kingdom's arts and cultural funding system, it is difficult to estimate the exact figures for the public cultural expenditure. The institutions handling the funds are namely the Department of Digital, Culture, Media and Sports as well as the Arts Councils and the National Lottery Heritage Fund (Compendium, [2023](#)).

Because of the recent cuts in the funding budget, organisations have learned to rely on private funding and generate their own income to a much larger degree than in the past. The first victims of those budget cuts have been the small arts organisations and the community groups outside of London as there has been an increase in the demand for funding for causes such as homelessness support, service for children and social care (Compendium, [2023](#)).

While charitable contributions in the UK increased from £9.7 billion in 2016 to £10.3 billion in 2017, the arts receive just 1% of these donations, making them the least popular charitable cause. Some individual donors may be redirecting their contributions to other areas of need during challenging economic times (Compendium, [2023](#)).

In 2018 and 2019, cultural organizations supported by the DCMS raised nearly £436 million through fundraising and other revenue streams (Compendium, [2023](#)).

DCMS, in collaboration with Arts Council England and others, initiated several programs to help cultural organizations diversify income streams in the face of reduced public funding. These efforts included the £100 million Catalyst Fund and pilot business support programs (Compendium, [2023](#)).

Due to cuts in local government funding, arts organizations increasingly turned to trusts and foundations for support, some of which started providing core funding rather than project-specific grants.

The National Lottery has been a significant funding source for the arts, initially focusing on capital projects but later expanding to smaller arts initiatives and organizations in need of support. While the Lottery has played a crucial role in arts funding, concerns have arisen about its substitution for government funds, particularly during periods of austerity when Lottery ticket sales declined (Compendium, [2023](#)).



## 6 Statistical Analysis

The following section will showcase the complete dataset as well as the conclusions and observations drawn from it.

The first part will include the overview of the temporary exhibitions on the DOSPERT individual scale as well as the data table of the general government expenditure on the cultural sector and the expenditure of households on the cultural sector. As mentioned in Chapter 4 this data will be used as a proxy to account for the lack of specific data. This proxy will then be compared with the countries that did provide specific data, namely Austria and Spain. Lastly, the overview of total exhibitions and exhibitions on the DOSPERT scale will be added.

The second part will draw conclusions and observations from the data set and use of the proxy and try to answer the research question: *To what extent does the type of funding affect a museum's ability for cultural autonomy?*

### 6.1 Dataset

The following data set is an overview of all exhibitions across countries and years that appear significant on the DOSPERT scale on the individual level.

Table 1: Overview temporary exhibitions on the DOSPERT individual scale

Year	2015	2016	2017	2018	2019	2020	Total
Countries							
Austria	2	E,S	E	S	S	E	40
Belgium	1	S	1	E	1	S	48
France	0	0	0	0	0	0	32
Germany	0	1	2	0	0	0	27
Ireland	0	0	0	0	1	S	7
Italy	0	1	G	0	0	0	25
Luxembourg	0	0	1	S	1	S	25
Netherlands	0	0	0	0	0	0	30
Portugal	0	0	0	0	0	0	82
Spain	0	0	0	0	0	1	G 83
UK	0	0	0	0	0	0	33

**S:** Society

**E:** Environment

**G:** Governmental

**”Total”** = Overall total of all exhibitions including DOSPERT ones

However, as mentioned in the fourth chapter, the DOSPERT scale is two dimensional. The individual score on the horizontal axis is contrasted with the probability of the cultural group scoring on the scale.

That way the resulting matrix assesses both the probability and the likelihood of a national museum's score.

Once the scores from Table 1 were contrasted with the averages of the cultural groups (which can be found in the appendix - Table 6), the following table develops.

**Table 2: Overview scores of national museums DOSPERT score per year**

Year	2015	2016	2017	2018	2019	2020
Countries						
Austria	15	10	10	10	10	5
Belgium	4	2	4	2	4	2
France	1	1	1	1	1	1
Germany	5	10	15	5	5	5
Ireland	1	1	1	1	2	1
Italy	1	2	1	1	1	1
Luxembourg	2	2	4	2	4	2
Netherlands	2	2	2	2	2	2
Portugal	1	1	1	1	1	1
Spain	1	1	1	1	1	2
UK	1	1	1	1	1	1

As explained in Chapter 5, not every national museum publishes its complete annual reports and financial statements. Therefore, in order to conduct this study a proxy of the ratio of private to public funding had to be developed.

The available EUROSTAT data on the general government expenditure on the cultural sector as well as the final consumption expenditure of households on the cultural sector is complete for all years and countries of interest (not taking the

United Kingdom into account). That data can be found in the appendix (on pages 128 and 129).

By all means that ratio does not represent the true ratio of private to public funding for the national museums. However, it can be used as a proxy to determine the relation to cultural autonomy if it is proven to behave similarly to the actual ratio.

Fortunately, and as shown in Chapter 5, there are two museums for which that data and thus that ratio is available. The example showcased here is that of Spain, the matching process for Austria having also been realised.

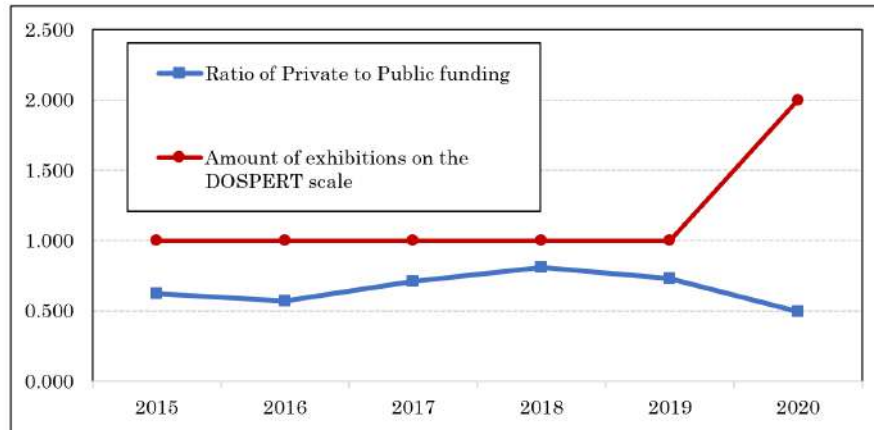
Table 3 shows the private funding and public funding received by the Museo del Prado for the years of interest, the ratio of private to public funding as well as the DOSPERT scores.

**Table 3: Spanish National Museum’s data on private and public funding and the DOSPERT score from the Museo del Prado**

Spain-Prado	Private fund. (€)	Public fund. (€)	Ratio Pr/Pb	DOSPERT exhibits
2015	5222.72	8401.842	0.622	1
2016	4710.5	8240.42	0.572	1
2017	5553.64	7835.94	0.709	1
2018	6248	7701.16	0.811	1
2019	6248	8551.16	0.731	1
2020	3791.142	7652.612	0.495	2

The relation of the ratio to cultural autonomy is more evident when shown in chart 1.

**Chart 1: Evolution of the ratio of private to public funding and the DOSPERT score of the Museo del Prado over the years 2015-2020**



What can be seen in Chart 1 is that when there is a significant decrease in the ratio of funding there is an inverse relation with the DOSPERT score.

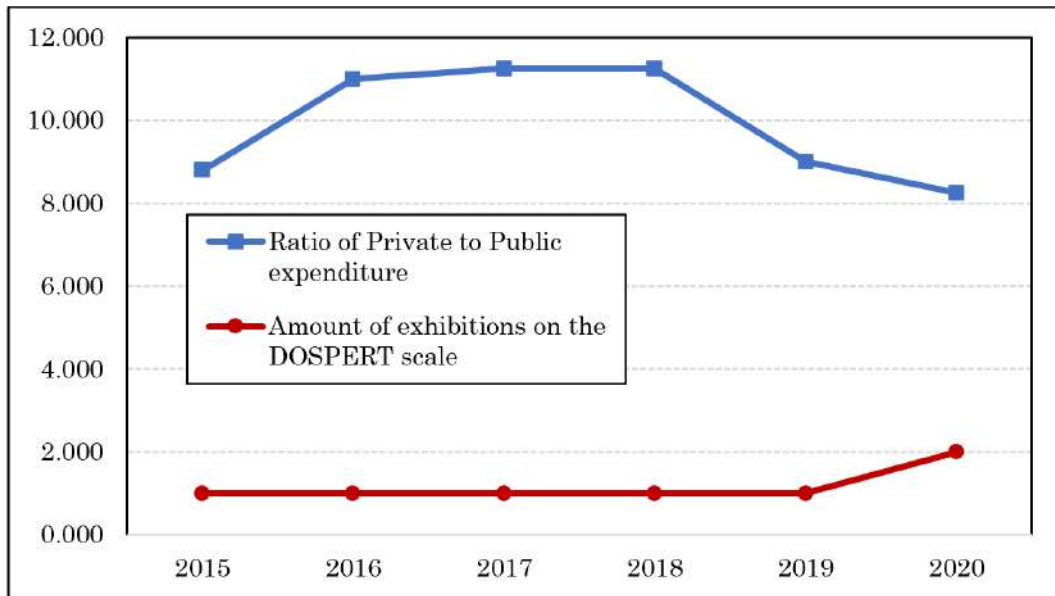
Table 4 shows the data from overall public expenditures on culture as well as private expenditures on culture for Spain. As aforementioned, this data in itself is not fitting to this study, however, the behaviour of the ratio needs to be compared to the behaviour of the ratio of the national museum's data.

**Table 4: Spanish National data on private and public funding and the DOSPERT score from the Museo del Prado**

Spain-Proxy	Private exp. (% of GDP)	Public exp. (% of GDP)	Ratio Pr/Pb	DOSPERT exhibits
2015	4.4	0.5	8.800	1
2016	4.4	0.4	11.000	1
2017	4.5	0.4	11.250	1
2018	4.5	0.4	11.250	1
2019	4.5	0.5	9.000	1
2020	3.3	0.4	8.250	2

Again, the relation of the ratio to cultural autonomy is more evident when shown on a chart.

**Chart 2: Evolution of the ratio of EUROSTAT private to public funding and the DOSPERT score of the Museo del Prado over the years 2015-2020**



Now, Charts 1 and 2 clearly do not display the same value for the ratio. Nonetheless one can see that the behaviour of the ratio although not identical is similar to that of the actual ratio. When there is a significant decrease in the actual ratio, the proxy ratio behaves equivalently. Table 7 and 8 in the Appendix shows similar behaviour (although less pronounced) of the National Museum and National Data of Austria.

Albeit this does not signify that one can make deductions as strong as one would if the national museum data were available for all countries, this shows that the

behaviours of the proxy ratio are close enough to that of the real ratio.

Relying on that verdict, the following figure displays the overall data set of national DOSPERT score and funding proxies of every year of interest.

Table 5: Overall yearly national scores on the DOSPERT matrix and private to public funding proxy ratio

Year	2015		2016		2017		2018		2019		2020	
	Dospert	Ratio	Dospert	Ratio	Dospert	Ratio	Dospert	Ratio	Dospert	Ratio	Dospert	Ratio
Austria	15	10.6	10	10.4	10	10.4	10	10.4	10	10.2	5	8.8
Belgium	4	8.4	2	8.2	4	8.2	2	8.2	4	8.2	2	7.0
France	1	6.0	1	6.0	1	6.0	1	5.9	1	5.9	1	5.6
Germany	5	13.5	10	13.5	15	13.5	5	13.5	5	13.5	5	9.2
Ireland	1	11.0	1	7.7	1	10.5	1	10.0	2	9.0	1	7.0
Italy	1	13.7	2	13.7	1	13.7	1	13.7	1	13.7	1	11.7
Luxembourg	2	5.8	2	4.6	4	4.6	2	4.6	4	4.6	2	3.8
Netherlands	2	8.8	2	8.8	2	8.8	2	8.6	2	8.6	2	7.4
Portugal	1	20.0	1	12.7	1	13.0	1	13.0	1	13.0	1	11.0
Spain	1	8.8	1	11.0	1	11.3	1	11.3	1	9.0	2	8.3
UK	/	/	/	/	/	/	/	/	/	/	/	/

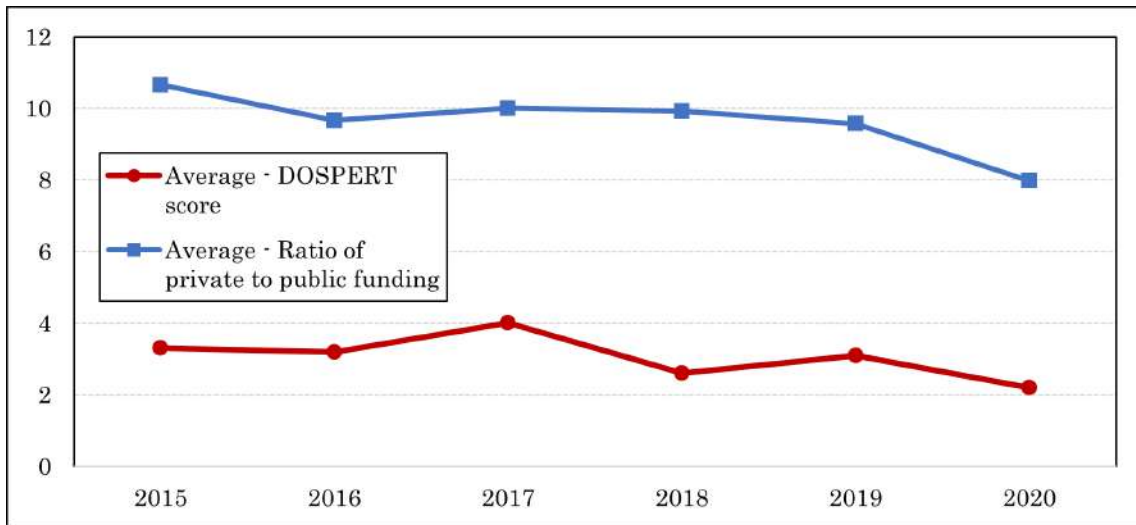


Table 5 shows the average of all DOSPERT scores from the national museums for the years of interest and the national private-to-public funding proxy ratio. This average is calculated with the above-mentioned data.

**Table 6: Average of the yearly DOSPERT scores for the national museum and the private to public funding proxy ratio**

Average	DOSPERT score	Ratio Private/Public funding
Years		
2015	3.300	10.652
2016	3.200	9.650
2017	4.000	9.992
2018	2.600	9.907
2019	3.100	9.562
2020	2.200	7.969

**Chart 3: Yearly average DOSPERT scores for the national museum and the private to public funding proxy ratio**



To analyse the data beyond the graphical analysis, this paper will use the correlation coefficient.

The correlation coefficient is a statistical measure that quantifies the strength and the direction of a linear relationship between two variables. Simply put, it expresses

whether two sets of data tend to move together or in opposite directions (Asuero et al., 2006).

The correlation coefficient is usually denoted by the symbol "r" and the values can range from -1 to 1. The formula for the correlation coefficient is :

$$r = \frac{\sum_{i=1}^n (x_i - \bar{x})(y_i - \bar{y})}{\sqrt{\sum_{i=1}^n (x_i - \bar{x})^2} \sqrt{\sum_{i=1}^n (y_i - \bar{y})^2}}$$

Where  $n$  denotes the number of data points,  $x$  and  $y$  are the values of the two sets of variables.

The analysis of the correlation coefficient is done as follows:

If the value is above zero, it shows a positive correlation, meaning that when one variable increases the other tends to increase as well.

If the value is below zero, it shows a negative correlation, that is, when one variable increases the other decreases.

Lastly, when the value is zero, it suggests that there is no linear relationship between the two variables (Asuero et al., 2006).

## 6.2 Findings

The research question of this paper was to explore *To what extent the type of funding affects a museum's ability for cultural autonomy?*. As mentioned in Chapter 3 this would be reflected by a decreasing cultural autonomy the greater the ratio of private to public funding.

This last chart shows the evolution of both the DOSPERT national scores as well as the evolution of the proxy for the private-to-public ratio.

The analysis of the data reveals a clear pattern: if for a given year, the ratio

decreases, the DOSPERT score for the following year will increase and vice versa. That is to say, there is an inverse relation between the behaviour of the ratio and the behaviour of the level of cultural autonomy.

Moreover, when analysed, the data reveals that the correlation coefficient between the ratio of private to public funding and the DOSPERT score *of the following year* is under zero. More specifically, the coefficient shows that the correlation is at -0.6221 which shows a relatively strong negative correlation.

It's essential to emphasize that an increase in the ratio can happen due to various factors. It may be attributed to an uplift in private funding, a downturn in public funding, or a combination of both. Conversely, a decrease in the ratio might occur due to a reduction in private funding and/or an expansion of public funding. This nuanced understanding underscores the intricate financial dynamics at play within national museums.

Nonetheless, these findings have to be viewed from a critical point of view. The margin of error is indeed not insignificant and the limitations of the conclusions will be explained in the upcoming chapter.

This finding indicates a strong connection between the financial structure of a national museum and its ability to maintain cultural autonomy. The inverse relationship between funding mix and cultural autonomy highlights the importance of funding sources in shaping the level of independence and decision-making power that a museum can exercise in preserving and curating its cultural assets.

## 7 Limitations

This next section explores the limitations associated with this research. Indeed, in order to maintain transparency, the limitations of the study have to be acknowledged and listed.

The first notable limitation of this study relates to the absence of comprehensive financial data from the national museums. The fact that this study had to rely on incomplete or unavailable financial data may result in a skewed or insufficient understanding of the financial dynamics within these cultural institutions.

The indisputable lack of financial transparency can hinder the ability to draw accurate conclusions regarding the influence of public and private funding on the cultural autonomy of these museums. Therefore, the findings of Chapter 6 may not capture the entirety of the complex relationship between funding sources and cultural autonomy.

Another limitation to consider is the geographical scope of the study, which had to be restricted to Western Europe. While this focus allows for an in-depth examination of this specific region, it limits the ability to generalise the findings to a broader context.

Cultural organizations in the rest of the EU may encounter different funding dynamics, different cultural policies, and challenges when it comes to cultural autonomy. Therefore, caution should be exercised when expanding the study's findings to cultural organizations beyond the Western European scope.

Additionally, this research only relies on a time frame of six years introducing some temporal limitations. This short time frame may prevent the capture of long-

term trends and patterns.

Moreover, limiting the study to the span between 2015 and 2020 means that it does not account for drastic events such as an economic crisis or the unparalleled event of the COVID-19 pandemic and its impact on cultural organisations. The inclusion of those crises could have intentionally uncovered a different influence of funding types on cultural autonomy.

A further limitation is the absolute focus on the national museums. While national museums are undoubtedly significant cultural institutions, as shown in Chapter 5, this excludes other types of cultural organizations, such as theatres, opera houses, galleries, concert halls and more.

These other organizations may have other relationships with funding sources and cultural autonomy, which the study then does not consider.

The fact that this study does not account for control variables further poses limitations.

Control variables are essential as they account for external factors which could affect the researched relation (Bacon-Shone, [n.d.](#)). Factors such as the size of the national museums, the nature of the government which proposes the cultural policies, the reason for the inauguration of the initial museum, and the mission, visions and value of the organisation could be added to account for disparities across the database.

Least but not last, the absence of an established and standardized scale for measuring cultural autonomy led to the development of a unique scale for this study.

While the creation of a customized measurement tool can be a valid approach, it

introduces subjectivity.

As shown above, it is essential to keep in mind that the interpretation of this study's findings needs to be done carefully.

The conclusion and implications of this research will highlight the possible solutions to these limitations as well as recommendations for further research to reduce those limitations in order to expand the scope of the findings.

## 8 Conclusion and Implications

To some degree, it is safe to say that the funding types do influence the cultural autonomy of the National Museum of Western Europe.

Indeed, already in the context of institutions, both formal and informal, there is an influence stemming from a nation's economic decision-making. Policymakers determine the allocation of public funds and thus the amount of funds going to the cultural sector.

However, in order to secure their share of public funding, museums and other cultural institutions have to demonstrate their contribution to society. One of the main tools is the concept of non-private benefits as the presence of a museum benefits society as a whole, beyond the individual visitors.

Contrastingly, governments too face challenges when it comes to the distribution of their budget as they have to ensure equal access to the arts for all citizens. That support goes beyond monetary funds as education and employment programs are usually on the agenda as well.

The art institutions of Europe must adhere to similar budget principles which can impact their innovation efforts.

In the past few decades, governments have promoted corporations to donate and invest in cultural organisations. As a result, museums added to their funding mix a collection of capital investments, acquisitions of arts and sponsoring of specific projects by corporations.

A company's reasons for investing in the arts ranges somewhere on the scope from philanthropy to enlightened self-interest. While philanthropy is the practice of contributing corporate wealth to a charitable cause, enlightened self-interest is a

practice where the donation also serves a corporation's own interest.

Public and Private funding do not operate on different financial planes. Indeed, their dynamic determines the success of a funding strategy. While relatively low public subsidies attract sponsors there is a critical point where the public subsidies demotivate the private donors to participate.

The private and public funding channels both have differences and opportunities. Evidently, cultural institutions can achieve a high potential and quality of activities when they diversify their funding sources.

The research methodology for the question: *To what extent does the type of funding affect a museum's ability for cultural autonomy?* is more suitably analysed with a quantitative approach.

While both types of research, qualitative and quantitative, present advantages and disadvantages, the quantitative method is more appropriate when the research relies on an external view of the data set. Moreover, it is important to mitigate biases such as the common method bias during the research design.

Drawing on previous literature and examples, two main hypotheses were put forth, the first one suggesting that a higher ratio of private funding to public funding would lead to reduced cultural autonomy, and the second one suggesting that a lower proportion of private to public funding leads to a high cultural autonomy.

Through data collection, this research aimed to examine these hypotheses empirically, providing a quantitative framework for the analysis.

Seeing as there is no standardized scale for the measurement of cultural autonomy, this research had to draw inspiration from other economic fields to design a custom



scale.

Firstly, the relationship between risk and the need for higher returns to attract risk-averse investors covered some side of the influence that risk-taking can have on stakeholders.

Secondly, financial theories such as the Expected Utility theory and the Prospect Theory can be applied to both the measure of risk in the corporate and cultural context. Nevertheless, quantifying risk in cultural organizations is a challenging endeavour as they are outside the realm of for-profit businesses.

To answer some of those challenges, the domain-specific measure of risk-taking or DOSPERT scale was chosen as a key component of the research as it accounts both for the risk that museums take individually as well as the probability of them taking risk in comparison to culturally similar museums.

The term risk-taking, in this case, reflects a cultural organisation's ability to exercise its cultural autonomy and freely choose its exhibition themes and subjects.

The data collection of the funding type was done through two distinct channels relying on the quantity of disclosed information of each national museum.

The study focuses on national museums in Austria, Belgium, France, Germany, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, and the United Kingdom. These countries are grouped into four clusters based on cultural and socio-economic indicators: Benelux, German-speaking mid-European countries, Mediterranean countries, and the British Isles.

Understanding the historical context of each country's national museum, including, for example, the evidence of the political regime at the time of inauguration, provides valuable insights into the objectives and missions of these cultural institu-

tions. Indeed, these museums play a critical role in shaping the collective imagination and identity of their respective nations.

For each national museum, this study offered a thorough analysis of the background, historical exhibitions, and cultural policies related to public and private funding.

Additionally, when available, data on the funding structures of the museums offered a comprehensive understanding of how cultural institutions in Western European countries manage their financial resources.

Once the collection of the data was completed, this research provided two specific data sets.

The first one is the cultural autonomy score for each national museum for the years 2015 to 2020. It was calculated on the DOSPERT matrix according to the individual scores of the museum as well as the cultural cluster of which the museum is a part of.

The ratio of private to public funding was revealed to be more delicate as the national museums' data set was incomplete.

Fortunately, the data for the government expenditure on cultural services as well as the data on the private expenditure on cultural goods is available for all years of interest and all countries.

Although that ratio is not identical to the ratio of specific museums, the behaviour of the cultural autonomy towards the evolution of that ratio is similar to the behavior of the ratio when the data is available.

The graphical and analytical analysis of the data revealed a negative correlation between the ratio of private to public funding and the cultural autonomy of the next

year for the national museums of Western Europe.

Further research in this domain should primarily focus on eliminating as many limitations as possible.

In order to do so, the first step can be to open the geographical scope of the research to all national museums of the European Union. Moreover, the time constraint could be extended to the beginning of the European Union to nowadays.

Afterwards, the study could open itself to all museums and further to all types of cultural institutions analysing the impact of funding institutions other than museums.

It would additionally be interesting to contrast the behaviour of the two indicators between Europe and the United States of America where the reliance of cultural institutions on funding types differed greatly.

This study and its potential extensions could have a significant impact on cultural policies and the administration of cultural organisations.

Indeed, there might be a critical value of private to public funding ratio where the cultural organisations maximize their cultural autonomy.

The knowledge of this value (when taking other variables into account) could be useful for policymakers as it could create a benchmark for their budget proposals and adjustments.

It would naturally be of significant importance to the cultural institutions themselves as they could diversify their funding structure to achieve as much cultural freedom and autonomy as possible.

## 9 Acknowledgments

The completion of this thesis represents the last milestone of my academic journey. It is presented as the finalisation of my master's degree in Economics and Administration of Culture and the Arts.

This journey could not have been completed without the aid and support of countless people who, in one way or another contributed their assistance.

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## 11 Appendix

Répartition des recettes de 2015

	Montant (en k€)
Dons - sponsoring	597
Dotation	4.661
Recettes propres	8.623
Subventions	1.459
	<b>15.341</b>

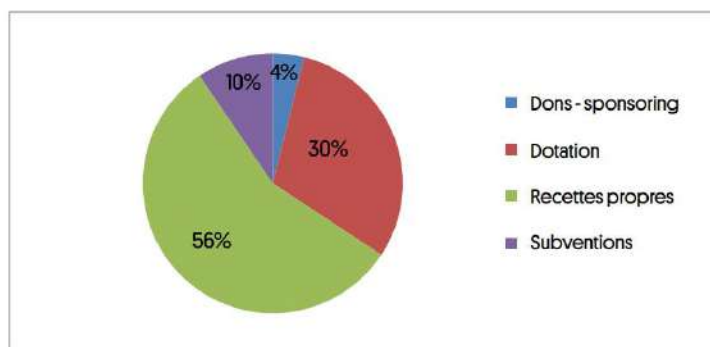


Figure 12: Financial Statement - Musée Royaux des Beaux-Arts de Belgique - page 47 of the financial report



(BEDRAGEN X € 1.000)	2020	2020	2019
BATEN	UITKOMST	BEGROTING	UITKOMST
<b>Eigen inkomsten</b>			
<b>1. Publieksinkomsten binnenland (2+3)</b>	<b>11.072</b>	<b>44.061</b>	<b>43.074</b>
2. Kaartverkoop	7.609	33.475	32.409
<b>3. Overige publieksinkomsten</b>	<b>3.463</b>	<b>10.586</b>	<b>10.665</b>
3.1. Museumwinkels	1.328	5.280	5.230
3.1.a Groothandel	83	340	180
3.2. Webshop	522	295	205
3.3. Horeca	271	1.620	1.591
3.5. Multimediatours	249	875	1.130
3.6. Educatieve producten en rondleidingen	201	1.222	1.428
3.7. Vrienden	619	729	681
3.8. Rijksclub	190	225	220
4. Publieksinkomsten buitenland	-	1.200	1.783
<b>5. Totaal publieksinkomsten (1+4)</b>	<b>11.072</b>	<b>45.261</b>	<b>44.857</b>
<b>6. Sponsorinkomsten</b>	<b>4.347</b>	<b>4.815</b>	<b>5.198</b>
<b>8. Overige directe inkomsten</b>	<b>95</b>	<b>90</b>	<b>89</b>
8.1. Beeld	80	70	74
8.1. Publicaties	15	20	15
<b>9 Totaal overige directe inkomsten (6+8)</b>	<b>4.442</b>	<b>4.905</b>	<b>5.287</b>
<b>10. Totaal directe inkomsten (5+9)</b>	<b>15.514</b>	<b>50.166</b>	<b>50.144</b>
<b>11. Indirecte inkomsten</b>	<b>4.541</b>	<b>4.349</b>	<b>4.727</b>
<b>11.1 Dienstverleningsovereenkomsten</b>	<b>3.033</b>	<b>3.033</b>	<b>2.976</b>
11.2. Doorberekende kosten	1.508	1.316	1.751
12. Private middelen – particulieren incl. vriendenverenigingen	3.898	4.723	5.579
13. Private middelen – bedrijven	173	122	415
14. Private middelen – private fondsen	1.307	1.682	2.856
15. Private middelen – goededoelenloterijen	762	4.075	3.001
<b>16. Totaal bijdragen uit private middelen (12+13+14+15)</b>	<b>6.140</b>	<b>10.602</b>	<b>11.851</b>
<b>17. Totaal eigen inkomsten (10+11+16)</b>	<b>26.195</b>	<b>65.117</b>	<b>66.722</b>
<b>18. Baten in natura</b>	<b>1.368</b>	<b>1.348</b>	<b>1.394</b>
<b>Subsidies</b>			
<b>19. Totaal structureel OCW (20+21+22)</b>	<b>32.822</b>	<b>33.101</b>	<b>32.072</b>
20. OCW: Regeling specifiek cultuurbeleid (publieksactiviteiten)	7.787	7.779	7.556
21. OCW: Erfgoedwet onderdeel huisvesting	15.475	15.767	15.240
22. OCW: Erfgoedwet onderdeel collectiebeheer	9.560	9.555	9.276
<b>26. Totaal structurele publieke subsidie overig</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>27 Totale structurele subsidies (19+26)</b>	<b>32.822</b>	<b>33.101</b>	<b>32.072</b>
28. Incidentele publieke subsidies	24.928	4.533	3.258
<b>29. Totale subsidies (27+28)</b>	<b>57.750</b>	<b>37.634</b>	<b>35.330</b>
<b>TOTALE BATEN (17+18+29)</b>	<b>85.313</b>	<b>104.099</b>	<b>103.446</b>

Van het totale bedrag van € 31,1 miljoen aan private schenkingen van particulieren, bedrijven, private schenkingen en goededoelenloterijen en de incidentele publieke subsidies is een bedrag van € 4,8 miljoen toegekend via het Rijksmuseum Fonds.

Figure 13: Balance sheet - Rijksmuseum 2019 and 2020 - page 256 of the financial report

Gewinn- & Verlustrechnung in TEUR	2015	Profit Center Rechnung		
		KHM	WMW	TM
<b>ERLÖS</b>				
Leistungsabteilung	23.842	16.947	4.280	2.615
Eintritte	9.353	9.190	40	123
Shops & Repro	2.560	2.470	47	44
Objektverleih	189	168	4	16
Ausstellungsvertrieb & -kooperationen	877	802	1	73
Vermietung & Events	731	558	63	110
Sponsoring & Spenden	1.192	1.129	48	14
Zuschüsse & Forschungsprojekte	242	117	125	0
Sonstige Erlöse	1.016	877	77	62
<b>Gesamterlös</b>	<b>40.001</b>	<b>32.258</b>	<b>4.685</b>	<b>3.059</b>
<b>AUFWAND</b>				
Materialaufwand	796	782	5	9
Personalaufwand	24.385	18.832	3.275	2.278
Gebäude & Instandhaltung	5.601	4.279	855	468
Sammlungsankäufe	143	69	24	50
Sammlungen & Restaurierungen	618	380	194	44
Sonderausstellungen	1.839	1.505	27	307
Publikationen & Kataloge	286	248	9	30
Werbung	910	798	54	59
Veranstaltungen & Repräsentationskosten	413	278	106	29
Reise- & Fahrtspesen	512	379	106	27
Beratungskosten & Honorare	1.054	812	185	58
Versicherungen	74	56	12	6
Sonstiger betrieblicher Aufwand	659	500	104	55
<b>Gesamtaufwand</b>	<b>37.290</b>	<b>28.916</b>	<b>4.956</b>	<b>3.418</b>
<b>EBITDA</b>	<b>2.711</b>	<b>3.342</b>	<b>-271</b>	<b>-360</b>
Abschreibungen	-4.103	-3.359	-554	-210
Auflösung von Investitionszuschüssen	2.380	1.882	364	134
<b>EBIT</b>	<b>989</b>	<b>1.885</b>	<b>-462</b>	<b>-435</b>
Finanzergebnis	271	261	6	3
<b>EGT</b>	<b>718</b>	<b>1.624</b>	<b>-468</b>	<b>-438</b>

Figure 14: Balance sheet - Kunsthistorisches Museum Wien - Year 2015

Gewinn- & Verlustrechnung in TEUR	2016	Profit Center Rechnung		
		KHM	WMW	TM
<b>ERLÖS</b>				
Leistungsabteilung	23.842	16.947	4.280	2.615
Eintritte	8.952	8.817	0	135
Shops & Repro	2.284	2.246	0	38
Objektverleih	90	80	1	9
Ausstellungsvertrieb und -kooperationen	1.796	1.765	0	31
Vermietung & Events	672	563	0	109
Sponsoring & Spenden	1.059	1.028	8	23
Zuschüsse & Forschungsprojekte	357	210	146	1
Sonstige Erlöse	1.059	1.003	39	17
<b>Gesamterlöse</b>	<b>40.111</b>	<b>32.659</b>	<b>4.474</b>	<b>2.978</b>
<b>AUFWAND</b>				
Handelswareneinsatz	-764	-597	-108	59
Personalaufwand	-24.528	-19.004	-3.275	-2.249
Gebäude & Instandhaltung	-5.823	-4.542	-870	-411
Sammlungsankäufe	-135	-100	-23	-12
Sammlungen & Restaurierungen	-715	-360	-322	-33
Sonderausstellungen	-2.193	-1.893	-24	-276
Publikationen & Kataloge	-251	-190	-26	-35
Werbung	-961	-787	-79	-95
Veranstaltungen & Repräsentationskosten	-389	-331	-31	-27
Reise- und Fahrtspesen	-409	-306	-84	-19
Beratungskosten & Honorare	-1.347	-1.023	-256	-68
Versicherungen	-61	-46	-10	-5
Sonstiger betrieblicher Aufwand	-629	-486	-99	-44
<b>Gesamtaufwand</b>	<b>-38.205</b>	<b>-29.665</b>	<b>-5.207</b>	<b>-3.333</b>
<b>EBITDA</b>	<b>1.906</b>	<b>2.994</b>	<b>-733</b>	<b>-355</b>
Abschreibungen zu Anlagen	-3.729	-3.184	-367	-178
Auflösung von Investitionszuschüssen	2.106	1.773	219	114
<b>EBIT</b>	<b>283</b>	<b>1.583</b>	<b>-881</b>	<b>-419</b>
Finanzergebnis	-271	-262	-6	-3
<b>EGT</b>	<b>12</b>	<b>1.321</b>	<b>-887</b>	<b>-422</b>

Figure 15: Balance sheet - Kunsthistorisches Museum Wien - Year 2016

Gewinn- & Verlustrechnung		
in TEUR	IST 2017	IST 2018
<b>ERLÖS</b>		
Leistungsabteilung	24.642	23.842
Eintritte	10.625	14.879
Shops & Repro	2.609	4.379
Objektverleih	170	128
Ausstellungsvertrieb und -kooperationen	975	131
Vermietung & Events	802	1.037
Sponsoring & Spenden	1.117	2.013
Zuschüsse & Forschungsprojekte	352	262
Sonstige Erlöse	1.360	2.269
<b>Gesamterlöse</b>	<b>42.652</b>	<b>48.940</b>
<b>AUFWAND</b>		
Handelswareneinsatz	829	1.397
Personalaufwand	25.076	28.464
Gebäude & Instandhaltung	6.633	6.648
Sammlungsankäufe	99	110
Sammlungen & Restaurierungen	621	316
Sonderausstellungen	1.984	3.778
Publikationen & Kataloge	349	382
Werbung	1.279	1.645
Veranstaltungen & Repräsentationen	420	630
Reise- und Fahrtspesen	348	402
Beratungskosten & Honorare	1.679	1.652
Versicherungen	88	81
Sonstiger betrieblicher Aufwand	848	840
<b>Gesamtaufwand</b>	<b>40.253</b>	<b>46.345</b>
<b>EBITDA</b>	<b>2.399</b>	<b>2.595</b>
Abschreibungen zu Anlagen	-4.728	-5.874
Auflösung von Investitionszuschüssen	3.064	4.273
<b>EBIT</b>	<b>735</b>	<b>994</b>
Finanzergebnis	-264	-275
<b>EGT</b>	<b>471</b>	<b>719</b>

Figure 16: Balance sheet - Kunsthistorisches Museum Wien - Year 2017 and 2018

Gewinn- & Verlustrechnung		
in TEUR	IST 2019	IST 2020
<b>ERLÖS</b>		
Leistungsabgeltung	23.842	23.842
Eintritte	15.535	4.546
Shops	3.599	1.021
Objektverleih & Repro	505	203
Ausstellungsvertrieb und -kooperationen	1.073	628
Vermietung & Events	896	261
Sponsoring & Spenden	1.964	1.025
Zuschüsse & Forschungsprojekte	688	176
Sonstige Erlöse	1.121	6.380
<b>Gesamterlöse</b>	<b>49.223</b>	<b>38.082</b>
<b>AUFWAND</b>		
Handelswareneinsatz	1.312	430
Personal	27.395	23.708
Gebäude & Instandhaltung	7.547	6.496
Sammlungsankäufe	161	113
Sammlungen & Restaurierungen	345	426
Sonderausstellungen	4.786	2.099
Publikationen & Kataloge	447	172
Werbung	1.564	1.126
Veranstaltungen & Repräsentationen	428	151
Reise- und Fahrtspesen	391	116
Beratungskosten & Honorare	1.558	546
Versicherungen	89	84
Sonstiger betrieblicher Aufwand	915	475
<b>Gesamtaufwand</b>	<b>46.939</b>	<b>35.942</b>
<b>EBITDA</b>	<b>2.284</b>	<b>2.140</b>
Abschreibungen zu Anlagen	-6.151	-6.053
Auflösung von Investitionszuschüssen	4.454	4.459
<b>EBIT</b>	<b>587</b>	<b>546</b>
Finanzergebnis	-458	-268
<b>EGT</b>	<b>129</b>	<b>278</b>

Figure 17: Balance sheet - Kunsthistorisches Museum Wien - Year 2019 and 2020

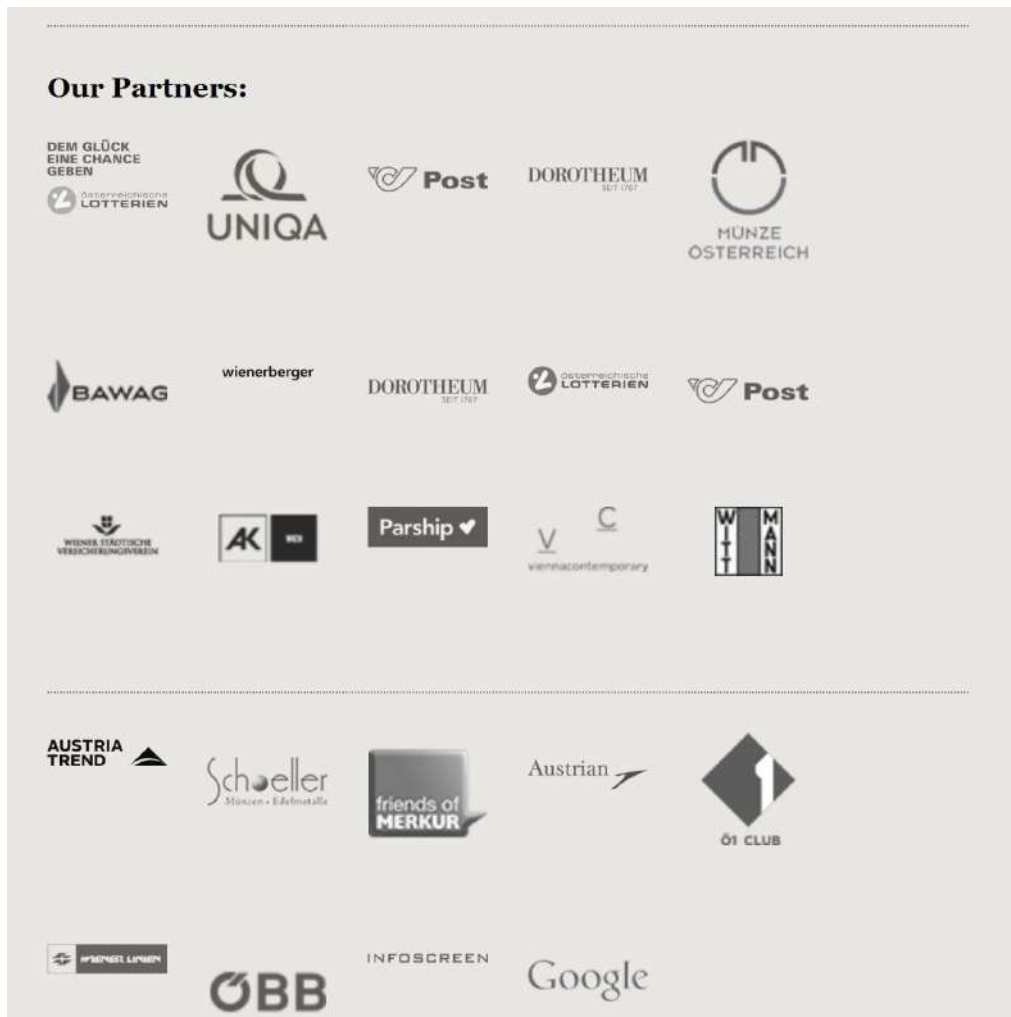


Figure 18: Partner List - Kunsthistorisches Museum Wien

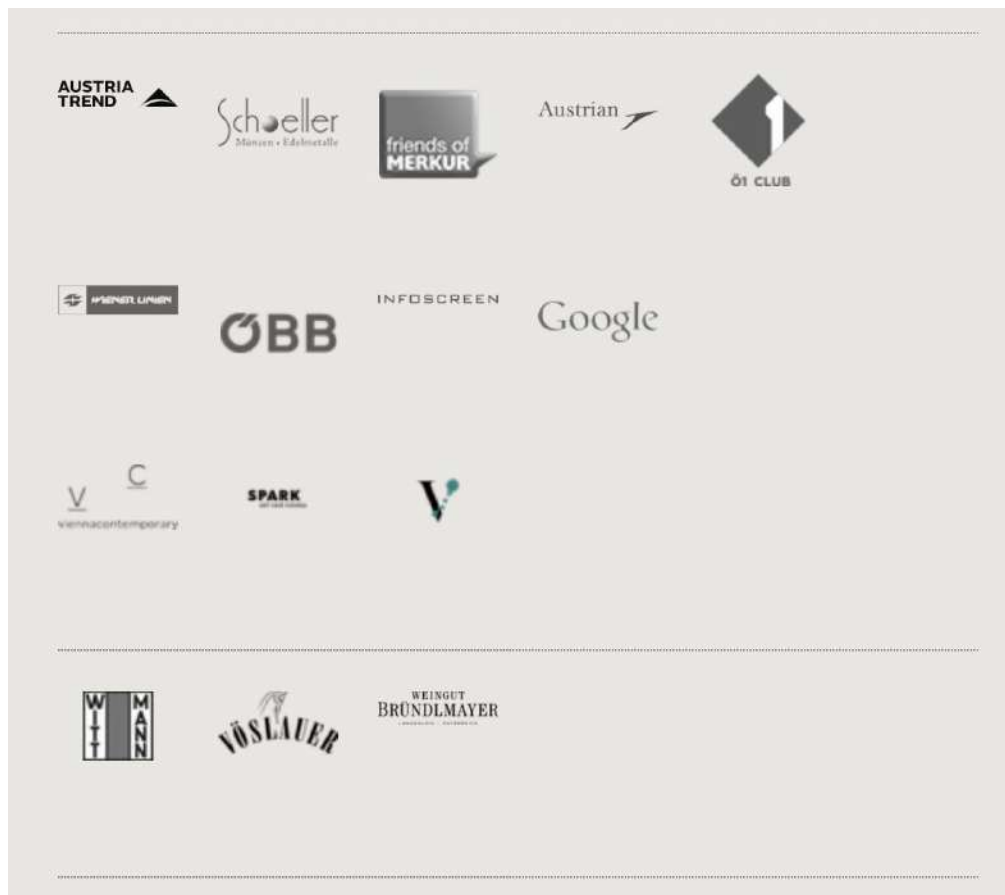


Figure 19: Partner List - Kunsthistorisches Museum Wien



**Répartition des 149,5 M€  
de ressources propres en 2019 (en M€)**

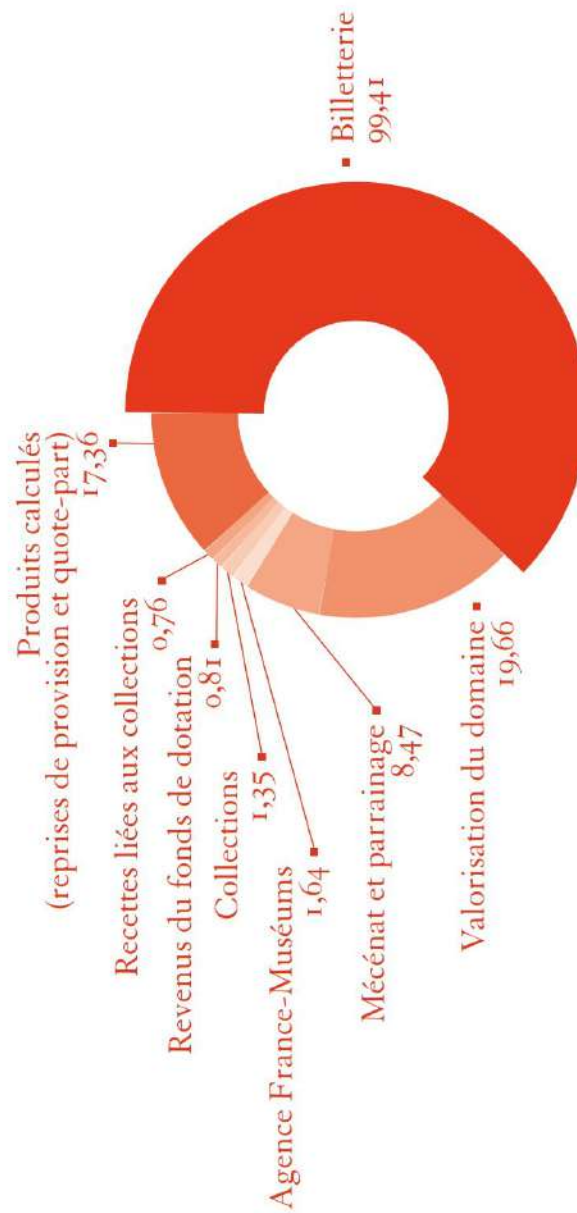


Figure 20: Allocation of own resources - Le Louvre - Year 2019



In 2020, 40 donors contributed a total of €2,161,026 to the Louvre Endowment Fund. These contributions came from donors based in France (7.9% corporate, 14.9% individual and 5.1% bequests) as well as from abroad (48.9% non-French companies, 23.2% individual donors, of which 21.2% are based in the US).

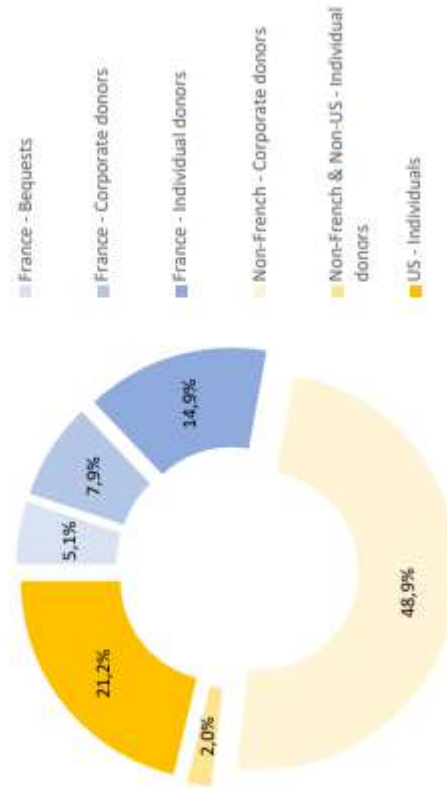


Figure 21: Donors to the Louvre Endowment - Le Louvre - Year 2020

Breakdown of the Louvre Endowment Fund portfolio, December 31, 2020

Asset classes	Sub asset classes	Share
Equities		66.6%
	<i>Equities from developed markets</i>	44.6%
	<i>Equities from emerging markets</i>	12.1%
	<i>Unlisted Equity (Infrastructure/private equity)</i>	9.8%
Fixed income		32.9%
	<i>Sovereign bonds and investment grade credit</i>	2.5%
	<i>High Yield credit</i>	15.0%
	<i>Emerging Market Debt</i>	6.1%
	<i>Cat Bonds and private debt</i>	4.6%
	<i>Inflation linked bonds</i>	2.8%
Absolute return funds		12.3%
Commodities	<i>Gold</i>	3.8%
Cash		7.4%

Figure 22: Breakdown of the Louvre Endowment Fund Portfolio - Year 2020



Figure 23: Revenue of the Prado Museum - Spain Year 2015-2020 - Source: statista



Figure 24: Sponsorships of the Prado Museum - Spain Year 2015-2020 - Source: statista

## Liquidación del Presupuesto de Ingresos

Áreas de Ingreso	Ingresos Previstos	Derechos Reconocidos	% Ejecución	% 2015 / 2014
3. Tasas, precios públicos y otros	15.861.000	17.151.220	108,1	6,4
Tasas por cesión de espacios	600.000	492.102	82,0	-31,6
Precios públicos por matrícula en cursos	250.000	208.117	83,2	28,3
Precios públicos por entradas en taquillas	14.828.000	16.362.757	110,4	8,4
Otros precios públicos	8.000	4.840	60,5	-26,3
Ventas y otros ingresos	4.000	2.614	65,4	6,3
Reintegros	10.000	0	0,0	-100,0
Ingresos diversos	161.000	80.790	50,2	-35,4
4. Transferencias corrientes	13.624.562	13.645.419	100,2	1,7
Subvención del Estado	8.401.842	8.401.842	100,0	-0,1
Otros ingresos	0	22.720		-43,2
Patrocinio	5.222.720	5.220.857	100,0	5,2
5. Ingresos patrimoniales	2.898.000	3.811.420	131,5	5,6
Préstamos al exterior	750.000	762.109	101,6	-27,4
Cánones	2.095.000	3.006.656	143,5	19,8
Otros	53.000	42.655	80,5	-12,6
6. Enajenación de inversiones	0	749		-40,6
Enajenación de bienes patrimoniales	0			0,0
Reintegros operaciones de capital	0	749		1.108,1
7. Transferencias de capital	4.067.000	4.067.000	100,0	38,3
Subvención del Estado	4.067.000	4.067.000	100,0	38,3
Otras transferencias de capital				
8. Activos financieros	100.000	74.078	74,1	7,2
Reintegro de préstamos al personal	100.000	74.078	74,1	7,2
Subtotal	36.550.562	38.749.886	106,0	7,2
Remanente de Tesorería	5.825.270			
TOTAL	42.375.832	38.749.886		

Figure 25: Balance sheet - National Museum Spain - Year 2015

## Liquidación del Presupuesto de Ingresos 2016

Áreas de Ingreso	Ingresos Previstos	Derechos Reconocidos	% Ejecución	% 2015 / 2014
<b>3. Tasas, precios públicos y otros</b>	16.499.000	21.474.494	130,2	25,1
Tasas por cesión de espacios	400.000	631.109	157,8	28,1
Precios públicos por matrícula en cursos	225.000	180.329	80,1	-13,4
Precios públicos por entradas en taquillas	15.700.000	20.536.231	130,8	25,4
Otros precios públicos	5.000	4.910	98,2	198,5
Ventas y otros ingresos	4.000	2.302	57,6	137,6
Reintegros	5.000	6.029	120,6	24,6
Ingresos diversos	160.000	113.584	71,0	40,6
<b>4. Transferencias corrientes</b>	12.950.920	16.487.231	127,3	20,8
Subvención del Estado	8.240.420	8.240.420	100,0	-1,9
Otros ingresos	0			-100,0
Patrocinio	4.710.500	8.246.811	175,1	58,0
<b>5. Ingresos patrimoniales</b>	2.699.360	4.055.119	150,2	4,0
Préstamos al exterior				-100,0
Cánones	2.698.000	4.055.119	150,3	29,5
Otros	1.360		0,0	-100,0
<b>6. Enajenación de inversiones</b>	0	1.220		62,9
Enajenación de bienes patrimoniales	0	826		
Reintegros operaciones de capital	0	394		-47,4
<b>7. Transferencias de capital</b>	6.100.000	5.276.600	86,5	29,7
Subvención del Estado	6.100.000	5.276.600	86,5	29,7
Otras transferencias de capital				
<b>8. Activos financieros</b>	100.000	77.352	77,4	4,4
Reintegro de préstamos al personal	100.000	77.352	77,4	4,4
<b>Subtotal</b>	<b>38.349.280</b>	<b>47.372.016</b>	<b>123,5</b>	<b>22,0</b>
Remanente de Tesorería	7048720			
<b>TOTAL</b>	<b>45.398.000</b>	<b>47.372.016</b>		

Figure 26: Balance sheet - National Museum Spain - Year 2016

## Liquidación del Presupuesto de Ingresos 2017

Áreas de Ingreso	Ingresos Previstos	Derechos Reconocidos	% Ejecución	% 2017 / 2016
<b>3. Tasas, precios públicos y otros</b>	18.071.420	20.807.973	115,1	-3,2
Tasas por cesión de espacios	500.000	810.520	162,1	28,4
Precios públicos por matrícula en cursos	230.000	158.782	69,0	-12,0
Precios públicos por entradas en taquillas	17.172.000	19.672.195	114,6	-4,2
Otros precios públicos	5.000	5.390	107,8	9,8
Ventas y otros ingresos	2.000	2.539	127,0	10,3
Reintegros	6.000	4.519	75,3	-25,0
Ingresos diversos	156.420	154.028	98,5	19,0
<b>4. Transferencias corrientes</b>	13.389.580	12.924.219	96,5	-3,7
Subvención del Estado	7.835.940	7.835.940	100,0	-4,9
Otros ingresos	0	23.540		
Patrocinio	5.553.640	5.064.739	91,2	-2,1
<b>5. Ingresos patrimoniales</b>	4.133.000	4.457.986	107,9	8,3
Cánones	2.982.000	3.167.648	106,2	-21,9
Patrocinios	1.150.000	1.290.338	112,2	2.027,7
Préstamos				-100,0
Otros	1.000	0	0,0	
<b>6. Enajenación de inversiones</b>	0	688		-43,6
Enajenación de bienes patrimoniales	0			
Reintegros operaciones de capital	0	688		74,6
<b>7. Transferencias de capital</b>	6.400.000	7.158.357	111,8	-13,5
Subvención del Estado	6.100.000	6.100.000	100,0	15,6
Patrocinios	300.000	1.058.357	352,8	
<b>8. Activos financieros</b>	100.000	68.690	68,7	-11,2
Reintegro de préstamos al personal	100.000	68.690	68,7	-11,2
<b>Subtotal</b>	42.094.000	45.417.913	107,9	-4,1
Remanente de Tesorería	4.916.580			
<b>TOTAL</b>	47.010.580	45.417.913		

Figure 27: Balance sheet - National Museum Spain - Year 2017

## Liquidación del Presupuesto de Ingresos

Áreas de Ingreso	Ingresos Previstos	Derechos Reconocidos	% Ejecución	% 2017 / 2016
<b>3. Tasas, precios públicos y otros</b>	19.673.460	20.399.008	103,7	-2,0
Tasas por cesión de espacios	725.000	773.755	106,7	-4,5
Precios públicos por matrícula en cursos	250.000	139.557	55,8	-12,1
Precios públicos por entradas en taquillas	18.494.460	19.318.185	104,5	-1,8
Otros precios públicos	10.000	3.755	37,6	-30,3
Ventas y otros ingresos	1.000	225	22,5	-91,1
Reintegros	8.000	4.175	52,2	-7,6
Ingresos diversos	185.000	159.356	86,1	3,5
<b>4. Transferencias corrientes</b>	13.991.560	13.307.371	95,1	3,0
Subvención del Estado	7.701.160	7.701.160	100,0	-1,7
Otros ingresos	42.400	39.682	93,6	68,6
Patrocinio	6.248.000	5.566.529	89,1	9,9
<b>5. Ingresos patrimoniales</b>	2.978.000	4.187.146	140,6	-6,1
Cánones	2.977.000	3.017.878	101,4	-4,7
Patrocinios		1.150.000		-10,9
Préstamos		19.268		
Otros	1.000		0,0	
<b>7. Transferencias de capital</b>	8.353.415	8.835.778	105,8	23,4
Subvención del Estado	7.600.000	7.600.000	100,0	24,6
Patrocinios	753.415	1.235.778	164,0	16,8
<b>8. Activos financieros</b>	95.000	63.328	66,7	-7,8
Reintegro de préstamos al personal	95.000	63.328	66,7	-7,8
<b>Subtotal</b>	45.091.435	46.792.631	103,8	3,0
Remanente de Tesorería	5.411.476			
<b>TOTAL</b>	50.502.911	46.792.631		

Figure 28: Balance sheet - National Museum Spain - Year 2018



## Liquidación del Presupuesto de Ingresos 2019

Áreas de Ingreso	Ingresos Previstos	Derechos Reconocidos	% Ejecución	% 2019 / 2018
<b>3. Tasas, precios públicos y otros</b>	19.673.460	24.181.821	122,9	18,5
Tasas por cesión de espacios	725.000	1.136.383	156,7	46,9
Precios públicos por matrícula en cursos	250.000	121.032	48,4	-13,3
Precios públicos por entradas en taquillas	18.494.460	22.674.307	122,6	17,4
Otros precios públicos	10.000	32.364	323,6	761,9
Ventas y otros ingresos	6.000	955	15,9	324,4
Reintegros	8.000	10.132	126,7	142,7
Ingresos diversos	180.000	206.648	114,8	29,7
<b>4. Transferencias corrientes</b>	14.826.720	13.959.895	94,2	4,9
Subvención del Estado	8.551.160	8.581.160	100,4	11,4
Otros ingresos	27.560	15.900	57,7	-59,9
Patrocinio	6.248.000	5.362.835	85,8	-3,7
<b>5. Ingresos patrimoniales</b>	2.978.000	3.707.247	124,5	-11,5
Cánones	2.977.000	3.707.247	124,5	22,8
Otros	1.000	0	0,0	0,0
<b>Capítulo 6: Enajenación de inversiones reales</b>	0	31	-	100,0
Reintegros	0	31	-	100,0
<b>7. Transferencias de capital</b>	8.100.000	7.652.072	94,5	-13,4
Subvención del Estado	7.600.000	7.600.000	100,0	0,0
Patrocinios	500.000	52.072	10,4	-95,8
<b>8. Activos financieros</b>	95.000	62.828	66,1	-0,8
Reintegro de préstamos al personal	95.000	62.828	66,1	-0,8
<b>Subtotal</b>	45.673.180	49.563.894	108,5	5,9
<b>Remanente de Tesorería</b>	5.417.000			
<b>TOTAL</b>	51.090.180	49.563.894		

Figure 29: Balance sheet - National Museum Spain - Year 2019

## Liquidación del Presupuesto de Ingresos

Áreas de Ingreso	Ingresos Previstos	Derechos Reconocidos	% Ejecución	% 2020 / 2019
<b>3. Tasas, precios públicos y otros</b>	19.673.460	3.897.807	19,8	-83,88
Tasas por cesión de espacios	725.000	63.036	8,7	-94,45
Precios públicos por matrícula en cursos	250.000	48.075	19,2	-60,28
Precios públicos por entradas en taquillas	18.494.460	3.691.701	20,0	-60,28
Otros precios públicos	10.000	23.360	233,6	-27,82
Ventas y otros ingresos	6.000	96	1,6	-89,95
Reintegros	8.000	6.505	81,3	-35,80
Ingresos diversos	180.000	65.034	36,1	-68,53
<b>4. Transferencias corrientes</b>	13.900.612	11.468.176	82,5	-17,85
Subvención del Estado	6.248.000	7.652.612	122,5	-10,82
Otros ingresos	0	24.422	-	53,60
Patrocinio	6.248.000	3.791.142	60,7	-29,31
<b>5. Ingresos patrimoniales</b>	2.978.000	317.780	10,7	-91,43
Cánones	2.977.000	317.780	10,7	-91,43
Otros	1.000	0	0,0	0,00
<b>Capítulo 6: Enajenación de inversiones reales</b>	0	0	-	100,00
Reintegros	0	0	-	100,00
<b>7. Transferencias de capital</b>	8.100.000	7.692.243	95,0	0,52
Subvención del Estado	7.600.000	7.600.000	100,0	0,00
Patrocinios	500.000	92.243	18,4	77,15
<b>8. Activos financieros</b>	95.000	58.461	61,5	-6,95
Reintegro de préstamos al personal	95.000	58.461	61,5	-6,95
<b>Subtotal</b>	43.342.460	23.434.467	54,1	-52,72
<b>Remanente de Tesorería</b>	9.525.993			
<b>TOTAL</b>	52.868.453	23.434.467		

Figure 30: Balance sheet - National Museum Spain - Year 2020

**NATIONAL MUSEUM OF IRELAND  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31st DECEMBER 2016**

**4. Own Resource Income**

Own Resource Income represents income generated through the rental of National Museum of Ireland facilities for corporate functions and conferences and includes income generated from the catering franchises, filming and the sale of photographic rights and reproductions.

	2016	2015
	€	€
<b>Own Resource Income</b>		
Corporate Hospitality	13,414	12,180
Catering	126,770	120,988
Filming	40,227	143,214
Car Parking	145,656	64,541
Photographic Rights and Reproductions	4,827	13,018
Event Income and Guided tours	741	4,350
Grants Received Amortised	12,833	12,833
Other Income	3,276	5,086
	<u>347,744</u>	<u>376,210</u>
<b>Own Resource Expenditure</b>		
Voluntary Redundancy cost	0	70,169
Advertising and Marketing	21,470	30,742
Consultancy - Masterplanning	20,970	0
Other Expenses	39,509	24,758
	<u>81,949</u>	<u>125,669</u>
<b>Net Own Resource Income</b>	<u>265,795</u>	<u>250,541</u>
<b>5. Other Income</b>	2016	2015
	€	€
Project income	25,610	30,664
Sponsorship and donations	177,443	145,061
	<u>203,053</u>	<u>175,725</u>

Figure 31: Balance sheet - Ireland National Museum - Year 2015 and 2016

**NATIONAL MUSEUM OF IRELAND  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31st DECEMBER 2018**

**4. Own Resource Income**

Own Resource Income represents income generated through the rental of National Museum of Ireland facilities for corporate functions and conferences and includes income generated from the catering franchises, filming and the sale of photographic rights and reproductions.

	2018	2017
	€	€
<b>Own Resource Income</b>		
Corporate Hospitality	16,298	8,528
Catering	110,579	107,990
Filming	12,220	1,000
Car Parking	155,392	159,172
Photographic Rights and Reproductions	10,607	9,987
Event Income and Guided tours	5,447	950
Other Income	2,028	3,800
	<u>312,571</u>	<u>291,427</u>
<b>Own Resource Expenditure</b>		
Advertising and Marketing	0	7,380
Consultancy - Masterplanning	61,309	82,846
Exhibition Expenses	0	14,363
Other Expenses	20,230	42,584
	<u>81,539</u>	<u>147,173</u>
<b>Net Own Resource Income</b>	<u>231,032</u>	<u>144,254</u>
<b>5. Other Income</b>	2018	2017
	€	€
Project income	6,690	3,000
Sponsorship and donations	147,634	142,552
	<u>154,324</u>	<u>145,552</u>

Figure 32: Balance sheet - Ireland National Museum - Year 2017 and 2018

**NATIONAL MUSEUM OF IRELAND  
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YEAR ENDED 31st DECEMBER 2020**

**4. Own Resource Income**

Own Resource Income represents income generated through the rental of National Museum of Ireland facilities for corporate functions and conferences and includes income generated from the catering franchises, filming and the sale of photographic rights and reproductions.

	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
<b>Own Resource Income</b>		
Corporate Hospitality	3,820	20,098
Catering	25,548	116,743
Filming	700	800
Car Parking	38,602	110,386
Photographic Rights and Reproductions	15,815	14,305
Event Income and Guided tours	-	21,008
Sundry Income	21,075	1,833
	<b>105,560</b>	<b>285,174</b>
<b>Own Resource Expenditure</b>		
Advertising and Marketing	(3,482)	(5,355)
Consultancy - Masterplanning	(2,625)	(797)
Exhibition Expenses	-	-
Other Expenses	457	(31,832)
<b>Total Expenditure</b>	<b>(5,650)</b>	<b>(37,984)</b>
Net Own Resource Income	<b>99,910</b>	<b>247,190</b>
	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
<b>5. Other Income</b>		
Project income	69,501	52,138
Exhibition sponsorship	157,753	-
Donations	37,143	145,281
	<b>264,397</b>	<b>197,419</b>

Figure 33: Balance sheet - Ireland National Museum - Year 2019 and 2020

**Reserves**

At 31 March 2015 the BM's reserves were as follows:	£m
Collection items acquired since 31 March 2001	77.6
Museum land, buildings, plant and equipment	573.9
Permanent endowment	13.3
Restricted funds	28.5
Designated funds	0.5
Investment estate	3.4
Unrestricted funds	9.1
Unrestricted funds: subsidiaries	5.7
<b>Total</b>	<b>712.0</b>

Figure 34: Reserves - British Museum - Year 2015

## Reserves

At 31 March 2016 the BM's reserves were as follows:

	£m
Collection items acquired since 31 March 2001	80.6
Museum land, buildings, plant and equipment	685.7
Permanent endowment	14.6
Expendable endowment	4.8
Restricted funds	33.3
Designated funds	0.4
Investment estate	2.1
Unrestricted funds	9.2
Unrestricted funds: subsidiaries	6.8
Total	<u>837.5</u>

Figure 35: Reserves - British Museum - Year 2016

## Reserves

At 31 March 2017 the BM's reserves were as follows:

	£m
Collection items acquired since 31 March 2001	89.0
Museum land, buildings, plant and equipment	659.5
Permanent endowment	18.4
Expendable endowment	6.5
Restricted funds	36.6
Designated funds	0.4
Investment properties	24.8
Unrestricted funds	8.8
Unrestricted funds: subsidiaries	4.5
Total	<u>848.5</u>

Figure 36: Reserves - British Museum - Year 2017

## Reserves

At 31 March 2018 the BM's reserves were as follows:

	£m
Collection items acquired since 31 March 2001	91.3
Museum land, buildings, plant and equipment	714.4
Permanent endowment	18.5
Expendable endowment	6.4
Restricted funds	36.3
Designated funds	0.4
Investment estate	22.2
Unrestricted funds	8.7
Unrestricted funds: subsidiaries	8.2
Total	<u>906.4</u>

Figure 37: Reserves - British Museum - Year 2018

## Reserves

At 31 March 2019 the BM's reserves were as follows:

	£m
Collection items acquired since 31 March 2001	99
Museum land, buildings, plant and equipment	799
Permanent endowment	20
Expendable endowment	7
Restricted funds	35
Investment estate	22
Unrestricted funds	9
Unrestricted funds: subsidiaries	9
Total	<u>1,000</u>

Figure 38: Reserves - British Museum - Year 2019

## Reserves

At 31 March 2020 the BM's reserves were as follows:

	£m
Collection items acquired since 31 March 2001	104
Museum land, buildings, plant and equipment	837
Permanent endowment	18
Expendable endowment	8
Restricted funds	45
Designated funds	-
Investment estate	30
Unrestricted funds	9
Unrestricted funds: subsidiaries	10
<b>Total</b>	<b>1,061</b>

Figure 39: Reserves - British Museum - Year 2020



Countries	Years	Libraries/Literature	Museums/Archives	Performing Arts (music + theatre)	Radio/TV	Visual Arts	Film/Video
Austria	2015	4.40%	13.00%	22.40%	0.01%	1.30%	1.70%
Germany	2015	14.40%	18.30%	35.40%			
Austria	2016	4.40%	12.70%	22.30%	0.01%	1.20%	1.70%
Austria	2017	4.50%	12.90%	22.30%	0.01%	1.20%	1.60%

**SOURCE:**  
Council of Europe/ERICarts, Compendium of Cultural Policies and Trends in Europe, 14th edition, 2013.

Figure 40: Available data on the share of spending on culture by sector - source: Compendium, 2023

Country	Year	Country total	Central government	Provinces/Regions	Municipalities
Austria	2015	2480510000	824420000	908100000	747990000
Netherlands	2015	3172	706	2615	-
Austria	2016	2575950000	867650000	906520000	801780000
Netherlands	2016	3125	851	2468	-
Austria	2017	2655170000	861530000	974690000	818950000
Netherlands	2017				

**NOTE:**  
\* The Netherlands: Since 2013 data on municipalities and provinces are combined.

**SOURCES:**  
Total Government Expenditure on Culture (absolute figures).

Figure 41: Available data on the total government expenditure - source: Compendium, 2023

DataSet: General government expenditure		2015	2016	2017	2018	2019	2020
Year							
Countries							
Austria	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Belgium	0.5	0.5	0.5	0.5	0.5	0.5	0.5
France	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Germany	0.4	0.4	0.4	0.4	0.4	0.4	0.5
Ireland	0.2	0.3	0.2	0.2	0.2	0.2	0.2
Italy	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Luxembourg	0.4	0.5	0.5	0.5	0.5	0.5	0.5
Netherlands	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Portugal	0.2	0.3	0.3	0.3	0.3	0.3	0.3
Spain	0.5	0.4	0.4	0.4	0.4	0.5	0.4
UK	/	/	/	/	/	/	/

**Time-frequency:** Annual

**Unit of measure:** Percentage of gross domestic product(GDP)

**Sector:** General government

**Classification of the functions of government (COFOG 1999):** Cultural services

**National accounts indicator (ESA 2010):** Total general government expenditure

**Source:** EUROSTAT

<b>Expenditure of households on cultural sector</b>		2015	2016	2017	2018	2019	2020
Countries							
Austria	5.3	5.2	5.2	5.2	5.2	5.1	4.4
Belgium	4.2	4.1	4.1	4.1	4.1	4.1	3.5 p
France	4.2	4.2	4.2	4.1	4.1	4.1	3.9
Germany	5.4	5.4	5.4	5.4	5.4	5.4	4.6 p
Ireland	2.2	2.3	2.1	2	2	1.8	1.4
Italy	4.1	4.1	4.1	4.1	4.1	4.1	3.5
Luxembourg	2.3	2.3	2.3	2.3	2.3	2.3	1.9
Netherlands	4.4	4.4	4.4	4.3	4.3	4.3	3.7
Portugal	4	3.8	3.9	3.9	3.9	3.9	3.3
Spain	4.4	4.4	4.5	4.5	4.5	4.5	3.3 p
UK	6.5	6.6	6.8	6.8	6.8	6.8	/

**Time-frequency:** Annual

**Unit of measure:** Percentage of gross domestic product(GDP)

**Classification of individual consumption by purpose (COICOP):** Recreation and culture

**Source:** EUROSTAT

**Table 6: Average of exhibitions and DOSPERT score of the cultural group**

Total	Average	DOSPERT average
Cultural Group		
BENELUX	34.33333333	0.277777778
German-speaking mid-European	33.5	0.75
Mediterranean	55.5	0.083333333
British Isles	20	0.083333333

**Table 7: Austria National Museum - Data from the financial statement**

National Museum	Priv.Fund. (€)	Publ. Fund. (€)	Ratio Pr/Pb	DOSPERT
2015	117	1129	0.104	15
2016	210	1028	0.204	10
2017	352	1117	0.315	10
2018	262	2013	0.130	10
2019	688	2964	0.232	10
2020	176	1025	0.172	5

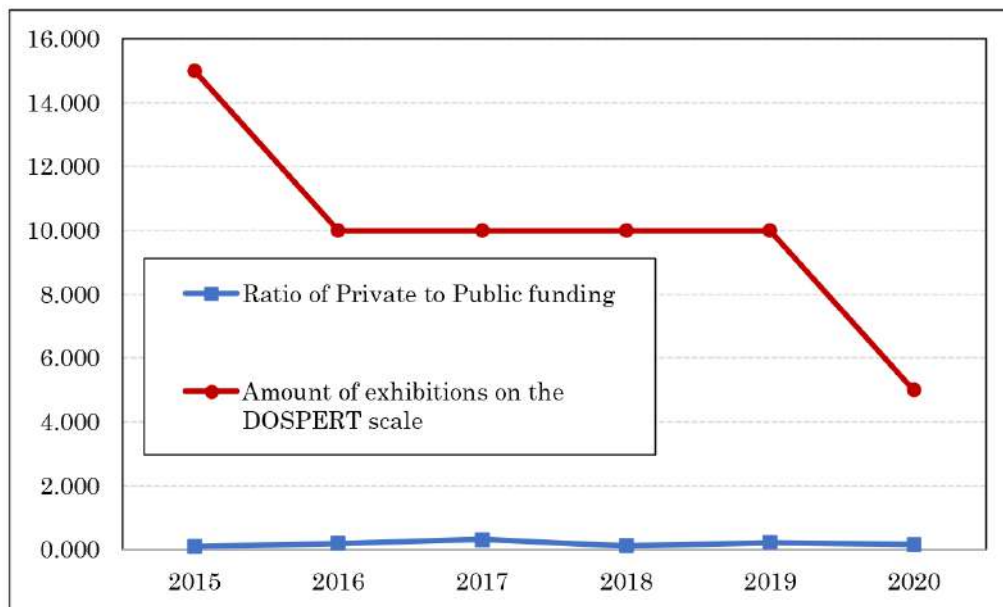


Figure 42: Chart 4: Austria's evolution of the ratio of private to public funding and the number of exhibitions on the DOSPERT scale (2015 - 2020)

**Table 8: Austria National Museum - Data from EUROSTAT**

Austria	Private Exp. (% of GDP)	Public Exp. (% of GDP)	Ratio Pr/Pb	DOSPERT
2015	5.3	0.5	10.600	15
2016	5.2	0.5	10.400	10
2017	5.2	0.5	10.400	10
2018	5.2	0.5	10.400	10
2019	5.1	0.5	10.200	10
2020	4.4	0.5	8.800	5

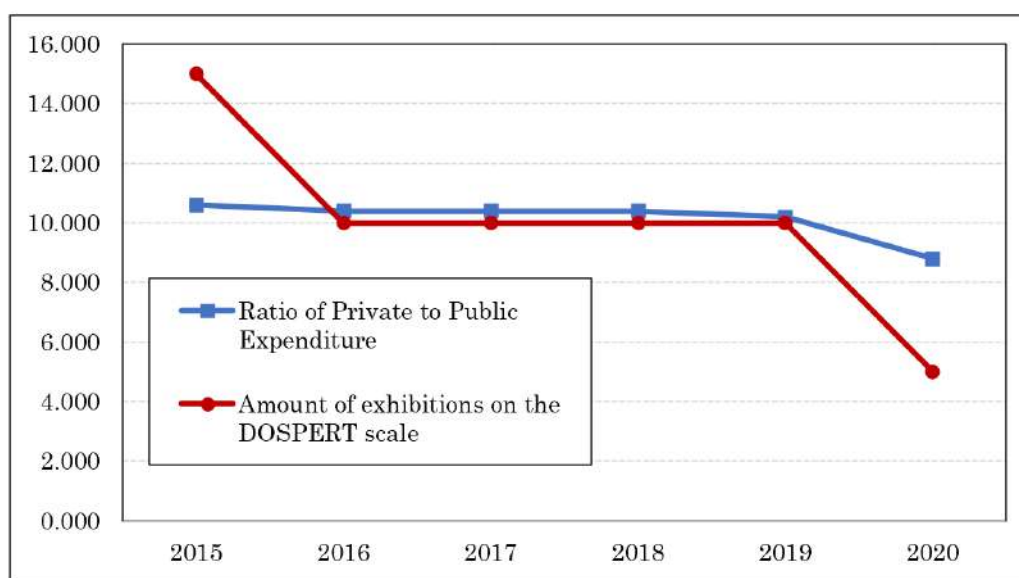


Figure 43: Chart 5: Austria's evolution of the ratio of private to public expenditure and the number of exhibitions on the DOSPERT scale (2015 - 2020)