### **Curtain Call or Financial Fall?**

The impact of subsidy volatility on the organisational sustainability of performing arts organisations in the Netherlands

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#### **Abstract**

In the performing arts sector, many organisations rely on government subsidies to provide the necessary financial support to sustain operations. However, these subsidies might be subject to fluctuations, due to political or economic changes, which could negatively influence the organisational sustainability of performing arts organisations. This quantitative research investigates the impact of subsidy volatility on the organisational sustainability of performing arts organisations in the Netherlands, addressing a gap in cultural economics and policy analysis. This study first analyses how volatile government subsidies for the performing arts are, by examining secondary data of Fonds Podiumkunsten (FPK) and Basisinfrastructuur (BIS) subsidy distributions from 2009 to 2024. Additionally, online research was done to find the operational outcomes of organisations after subsidy cessation, thereby finding how subsidy volatility impacts the organisational sustainability of these performing art organisations.

The findings reveal considerable volatility in subsidies for the performing arts, with FPK subsidies being more volatile than those of BIS. The findings also show that when subsidies are withdrawn, this had profound effects on the organisational sustainability of these performing arts organisations. They exhibited a range of responses to subsidy changes, with the most common response being ceasing of operations (30.14%), followed by continuing operations with alternative funding (28.77%) and then downsizing their operations (19.18%). Only a few organisations (15.07%) were able to continue their operations independently without additional financial support.

The analysis also demonstrates significant differences in subsidy allocation and volatility between different genres. With opera organisations and symphony orchestras experiencing less volatility and more consistent funding, whereas other genres, such as theatre, musical theatre and dance faced greater volatility in government funding. These findings suggest a potential misalignment in subsidy allocation policies that may not adequately support the diversity of the cultural ecosystem.

The study concludes that policymakers and stakeholders in the cultural sector are encouraged to provide more consistent and fair support for the performing arts. This is crucial to improve the organisational sustainability of performing organisations.

**Key words:** government subsidies, organisational sustainability, performing arts organisations, subsidy volatility, cultural economics

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#### 1. Introduction

The cultural sector drains subsidies, which allows the elite of Dutch society to enjoy opera at reduced costs. At least, that is the critique on cultural subsidy that goes around in radical right-wing circles at the moment (Visser, 2024). Sadly, this view overlooks the substantial benefits the sector brings: not only does it enhance mental well-being, but it also contributes a substantial €26.5 billion to the Dutch economy (CBS, 2021). In a landscape where public funding is both a lifeline and a point of vulnerability, the performing arts sector faces unique challenges tied to the whims of political change. The Netherlands is currently experiencing a shift toward a right-wing government, which has historically led to fluctuations in the funding landscape for performing arts organisations (Hagoort, 2024). This change raises concerns about potential cuts in cultural funding, echoing past trends that have posed significant operational challenges for these organisations. This context emphasises the importance of understanding how subsidy volatility affects the stability and sustainability of the arts sector, highlighting the urgency of this research.

Given these potential challenges, it is crucial to understand the systems in place for distributing governmental subsidies to performing arts organisations in the Netherlands, namely through the Basisinfrastructuur (BIS) and Fonds Podiumkunsten (FPK). These systems aim to support a vibrant cultural scene by ensuring that various performing arts genres receive the necessary funding to continue their contributions to society (Ministerie van Onderwijs, Cultuur en Wetenschap, 2023). This system has been in place since 2009, and was implemented to make the allocation of subsidy less politically biassed, and rely more on expertise from professionals from the cultural field to make subsidy decisions (Van Der Leden et al., 2021). Every four years a new funding period starts, and the amount of subsidy that organisations receive can vary throughout the years because of this. Therefore, this system can introduce a degree of volatility that may significantly impact the recipient organisations. Understanding these fluctuations and their implications is crucial for policymakers, stakeholders, and the organisations that rely on governmental subsidies. Insights from this study could help these parties formulate strategies to mitigate the adverse effects of subsidy volatility. Despite the critical role of these governmental subsidies, there is a notable lack of comprehensive analysis focusing on how volatile they are and what effect this volatility has on the organisational sustainability of performing arts organisations. This research aims to address this critical gap by assessing the volatility of governmental subsidies

and their impact on the organisational sustainability of performing arts organisations in the Netherlands.

The primary objective of this study is to determine the extent of volatility in governmental subsidies for the performing arts in the Netherlands. This is done through the analysis of secondary data on allocated governmental subsidies from the Fonds Podiumkunsten (FPK) and Basisinfrastructuur (BIS), from 2009 - 2024. Additionally, this study aims to gain a better understanding of how this volatility affects the organisational sustainability of these organisations by identifying the outcomes for organisations when subsidies are discontinued. To thoroughly address this, the following main research question is formulated:

How volatile are subsidies for the performing arts in the Netherlands, and how does this volatility impact the organisational sustainability of these organisations (when subsidies are withdrawn)?

To answer this question comprehensively, this study is further divided into the following subquestions:

Subquestion 1: What is the extent of volatility in governmental subsidies provided to performing arts organisations in the Netherlands?

This subquestion seeks to statistically quantify the fluctuations in governmental subsidy amounts over time.

# Subquestion 2: What are the common operational outcomes for performing arts organisations following a cessation of governmental subsidy support?

This subquestion explores the way that performance art organisations respond to discontinued financial government support by categorising the different operational outcomes and quantifying their occurrences.

# Subquestion 3: Are there disparities in governmental subsidy allocations between different types of performing arts organisations, such as theatres, dance companies, music, music theatre, and festivals?

This subquestion addresses the distribution of subsidies across various art forms, identifying any inequities that might exist and suggesting areas where policy adjustments may be necessary.

## Subquestion 4: Are there disparities in governmental subsidy allocations across different funding periods for each genre?

This subquestion investigates whether there are significant differences in the allocation of governmental subsidies across various funding periods within each genre of the performing arts.

This research is divided into six chapters. The study's purpose, problem statement, and research objectives are all outlined in chapter 1. The theoretical framework, which explains the subsidy systems alongside key concepts, is presented in chapter 2. Methods for gathering and analysing data are described in detail in chapter 3. The outcomes are covered in chapter 4. And in chapter 5, the findings will be summarised and discussed. Finally, in chapter 6 the study's contributions are concluded and suggestions for further research are made.

#### 2. Theoretical framework

#### 2.1 Performance art subsidies in the Netherlands

There are several sources of income for performing arts organisations. Ticket sales naturally generate money, but some organisations also have their own sponsors who support them financially. In addition, performing arts organisations make use of subsidies. These subsidies can be categorised into direct and indirect subsidies.

Indirect subsidies are contributions to performing arts organisations that do not involve providing direct financial assistance, but still help operational capabilities and financial sustainability. An example of an indirect subsidy is when the tax system makes concessions on income or profit taxation for donations to arts organisations (Towse, 2010, p.182). In the Netherlands this is only allowed if the institution is a public benefit organisation, which is called an ANBI, according to the tax authorities (Ministerie van Algemene Zaken, 2022). For donations to a cultural ANBI, people can deduct 1.25 times the amount of the donation from their income tax return. Another indirect subsidy system, which is in place in the Netherlands, is the lower VAT rate that is charged for performances. Instead of a 21 percent VAT rate, it is six percent for performing arts tickets. Although this system is in place right now, there are plans by the new government to change it to 21 percent from 2026 (Jorritsma, 2024).

Direct subsidies are financial contributions made directly to a performing arts organisation. In the Netherlands these subsidies for performing arts can come from various institutions. The biggest institution that provides subsidies to the performing art organisations is the Dutch government. In addition to the government, subsidies can also come from the local municipality or the province. Next to this, there are private funds in place to support the performing arts, including the VandenEnde Foundation, Nationaal Theaterfonds and Prins Bernhard Cultuurfonds (Steun De Theaters, 2022; Ministerie van Onderwijs, Cultuur en Wetenschap, 2023). Based on this information we could roughly divide these institutions into three categories:

- 1. Government funds
- 2. Local municipalities and province
- 3. Private subsidy funds

In this research we will focus exclusively on direct subsidies provided by the Dutch government for the performing arts. These direct government subsidies for the performing arts in the Netherlands are provided through two channels, the Culturele Basisinfrastructuur (BIS) and Fonds Podiumkunsten (FPK). This system has been operational since 2009 and was designed to reduce political bias in funding decisions and allow for a more expert-driven evaluation of artistic quality (Van Der Leden et al., 2021). Before the implementation of this system, the Raad voor Cultuur, an independent advisory body, handled the evaluations, but their decisions often led to political debates. The BIS/FPK system mostly allocates grants through FPK, an independent arm's length body with committees of arts field experts, thus ensuring that only support for institutions with BIS status is subject to parliamentary discussion. This has created a less politically influenced structure, providing stability for major institutions via BIS subsidies and more dynamic opportunities for smaller entities through FPK (De Kleine, 2011).

The Culturele Basisinfrastructuur, translated: the basic cultural infrastructure, provides four-year grant to cultural institutions in the areas of: performing arts, museums, visual arts, film, literature, design, development & innovation and supporting institutions (Ministerie van Onderwijs, Cultuur en Wetenschap, 2024b). These institutions are deemed essential to the national cultural infrastructure. In this study the focus will be on subsidies granted to the performing arts organisations, which includes the genres theatre, dance, musical theatre, music, opera, symphony orchestra and festivals.

Fonds Podiumkunsten (FPK), translated Performing Arts Fund, plays a vital role in supporting both young and established artists with a unique artistic signature (Daalder, 2021). This institute also provides four-year grants to performing arts institutions. The mission of FPK is to enhance the quality, diversity, and societal impact of the performing arts in the Netherlands and to ensure their alignment with international artistic practices (Nederlands Fonds voor Podiumkunsten, 2009).

Cultural institutions are eligible to apply for subsidies every four years through the Dutch Ministry of Education, Culture and Science. Both producers and festivals may submit applications to both the BIS and FPK. However, organisations can only receive funding from one for the same activity. Meaning, if an organisation is granted a subsidy from BIS, the application to FPK for the same purpose is automatically rejected (Ministerie van Onderwijs, Cultuur en Wetenschap, 2024a, p.2.). Due to this policy of exclusive funding eligibility, it is necessary to look at the total governmental subsidy that an organisation received per funding period to be able to conduct coherent analyses. Therefore, in this research, we analyse the volatility in subsidy amounts by looking at the total subsidy that each organisation receives per funding period, by combining the subsidy amounts received from both BIS and PFK.

#### 2.2 Why do governments subsidise the performing arts?

#### 2.2.1 What do governments get from subsidising the performing arts?

Up until the later part of the 20th century, subsidies for the performing arts were unusual (Brouwer, 2024). However, these subsidies are now essential to many performing arts' ability to survive. What drives governments and other institutions to provide financial support for the performing arts?

There are several reasons why governments provide financial support for the performing arts. One of these justifications is that performance art contributes significantly to the formation and expression of national identity. As Throsby and Withers (1979) put it, the performing arts define "those elements of national life which characterise a country and distinguish its attitudes, behaviour and way of life from those of other countries" (p. 177). Because performance art is able to encapsulate unique cultural values and traditions, it is seen as important in the development of national identity. Hans Abbing points out that art not only enriches national culture and pride, but also serves as a strategic tool in international relations (Abbing, 2008, p. 245-247). According to Abbing many countries use their performing or visual arts during international affairs such as trade missions to strengthen diplomatic ties, showcase their countries' culture and increase their international influence in politics. Thus, by funding the performance arts, governments can strengthen their country's cultural identity and international position.

While some forms of performance art might sustain themselves without government aid, not all can survive solely through market forces. To ensure their continuation for future generations, public support may be necessary today, particularly when current demand is not enough to guarantee their preservation. The basis of the argument here is that future generations might benefit from the governmental investments made in the present. Peacock (1994) explains this argument with an example by explaining that if we destroy areas of natural beauty today, no activity can restore them in the future, and we must consider if the same is true for the performing arts (p. 157). If we do not support them now, we risk losing the potential to preserve these cultural assets for future generations.

Although government support for the arts can be justified on the basis of national identity and cultural heritage preservation for future generations, the social impact of art is also a recurring argument. Throsby points out that art can contribute significantly to social cohesion and community engagement, which are important for a well-functioning society, but these benefits are not always recognized by traditional market mechanisms (Throsby, 2010,

p.42 - 44). Susan Lewis and Richard L. Lewis (2018) also emphasise the importance of art in society, not just as a form of entertainment but also as an educational tool. According to them, participating in art fosters a deeper understanding of cultural and historical contexts, which engages people on an emotional and intellectual level. Moore (1976) states that engagement with the performing arts, such as attending opera or theatre not only educates but enhances the quality of citizenship by making the citizen more thoughtful and broadening their understanding of the world (Moore, 1976, pp. 26-27). Thus, performance art could be justified because it has an educational function that goes beyond simple appreciation of the arts.

So, when people are exposed to a broad range of artistic expressions, their tastes evolve and become more sophisticated and refined (Lewis and Lewis, 2018). This is called taste formation and it is essential for both individual growth and the development of a culturally aware society that appreciates and encourages artistic diversity. Adding to this public taste shaping perspective, Ruth Towse emphasises that a critical aspect of art subsidies is their role in encouraging broader participation. Towse argues that one of the primary purposes of arts subsidies is to keep ticket prices lower than they otherwise would be, which theoretically makes the arts more accessible to a wider audience (Towse, 2014, p.31). This benefits society for all the previously mentioned reasons. Additionally, it supports the performing arts sector itself, since people exposed to art from an early age are more likely to engage in cultural activities as adults (Pierre Bourdieu, 1984, p.75). Therefore, when governments invest in the arts, it is not only a cultural subsidy but an investment in the educational and social capital of the nation. Towse, however, highlights an important issue: unless subsidies are expressly focused at reaching new audiences, the subsidies may only cut expenses for people who are already culturally engaged, usually the wealthy who are already attending. As a result, cultural policies have become more focused on reaching new audiences. Funding institutions are now more likely to provide subsidies to organisations that successfully recruit these new audiences, or to restrict support for those that do not fulfil such standards. We can see this process in the allocation reports of FPK as well, where one of the criteria is public function. Here the commission assesses the public function of the performing arts organisation by rating how well an organisation manages to build and reach an audience (Het bestuur van het Fonds Podiumkunsten, 2022).

Finally, subsidies for the performance art could be justified by its economic contributions to society. The performing art sector contributes economically to society in a direct way by providing jobs for various professionals involved in productions, which are

among others the actors, musicians and stage technicians. Next to this, performing art can boost local businesses such as restaurants and hotels. This is because the performances attract tourists, who not only attend the performance, but also visit the hosting city or have dinner before a concert. Thereby, the performing arts stimulate economic growth and create employment opportunities, which could justify government funding (Throsby, 2010, p. 34-39).

Thus, governments provide financial support to the performing arts to preserve cultural heritage, enhance national identity and strengthen international relations. Furthermore, these subsidies promote social cohesion, education, and economic growth by supporting local businesses and creating jobs within the community.

#### 2.2.2 Why is subsidy needed?

But why is subsidy needed to achieve this? The primary reason for this is that performance art is thought of as a merit good. Despite having many advantageous impacts, including cultural, educational, and societal benefits, it is a product that, in a market-driven economy, may be underconsumed. This can be attributed to either high costs or lack of market demand. To counteract this market failure, subsidies are implemented to guarantee access to the arts, deeming the availability of art too crucial to be left to commercial mechanisms (Cwi, 1980).

One of the other reasons why performing arts need subsidies nowadays could be allocated to Baumol's cost disease. According to Baumol and Bowen, the performing arts have not seen the same level of productivity increase as other industries (Baumol and Bowen, 1968, p. 291-302). Over the years other industries have had technical advancement, increased labour skill, economies of scale, better management or increased capital per worker, while the labour-intensive nature of the performance did not allow for this to happen. Because the quality of a show greatly depends on talented performers, the industry is unable to reduce its labour costs without affecting the quality. This leads to consistently rising costs without equivalent productivity gains. For cultural organisations that aim to preserve quality while keeping performances reasonably priced, this phenomena presents a challenge. With subsidies, these organisations are able to continue their artistic endeavours without the financial burden posted by Baumol's cost disease. Due to this, subsidies help these organisations to maintain high-quality offerings without passing increased costs onto the audience, thus keeping the arts accessible to a wider public. Thus, these rising costs create a

dependency of performing arts organisations on subsidies to maintain the quality and accessibility of art without increasing the financial burden on consumers.

Another reason for subsidising the performing arts is that subsidies are a way to support artists' freedoms by allowing them to create without the direct pressures of market demands. This allows artists to create art for art's sake, instead of focusing on the economic viability of it. Eikhof and Haunschild (2007) argue that economic pressures can inadvertently crowd out artistic logic, which threatens the very resources that fuel creative production. Protective measures like subsidies can help preserve the artistic integrity within the performing arts sector. Eikhof and Haunschild explain that without such support, the commercial pressures could overpower artistic motivations, leading to a homogenization of art that serves market demands rather than artistic innovation or expression. Therefore, subsidies enable a focus on long-term artistic goals and developmental projects that may not immediately attract commercial success but are essential for the cultural and educational enrichment of society.

#### 2.2.3 Who decides? Who receives?

As shown, a substantial amount of the literature on cultural policy justify why governments intervene in art and culture. The main reasons being that subsidising performance art has public value in terms of education, taste formation, and enhancing accessibility for a broader audience. But while the reasons for public support of the arts may be sound, they do not necessarily provide clear guidance on how these funds should be allocated among different genres and stakeholders within the arts community (Netzer, 1978).

According to Tal Feder and Tally Katz-Gerro's hegemony–distinction approach, public subsidies for the arts may not just enhance accessibility to it, but can also serve to maintain the cultural dominance of elite groups (Feder & Katz-Gerro, 2012, p.361). Feder and Katz-Gerro state that this hegemony-distinction approach helps to understand how cultural policies, influenced by socioeconomic and political factors, selectively benefit certain art forms that are traditionally associated with higher social strata and Western cultural heritage, such as opera, orchestras, and ballet. Ruth Towse's views (2010) contribute to this perspective by stating that large 'Flagship' arts organisations, which typically include national orchestras, opera houses, and major theatres, are regularly funded (p.274). Despite occasional fluctuations due to economic conditions, these organisations continue to receive substantial support from the government. Opera, for instance, not only receives the highest

subsidies per attendee compared to other performing arts but also serves as a symbol of high cultural capital and social prestige (Towse, 2014, p.36). Despite its lower popularity among the general public, as evidenced by participation data, opera continues to attract large subsidies, highlighting a discrepancy between public interest and the allocation of funding (p.37). This pattern suggests that factors other than public demand influence funding decisions, raising questions about the objectives and fairness of cultural subsidy policies.

While both Towse and Feder and Katz-Gerro perspectives critique the current state of arts funding, Towse (2010) points out that public funding tends to favour established institutions and traditional forms of art due to a combination of fear of taxpayer criticism, bureaucratic inertia, and a preference for playing it safe (p.274). While Feder and Katz-Gerro emphasise how public funding of the arts can inadvertently or deliberately perpetuate cultural elitism by favouring traditional art forms. Nonetheless, both cultural economists underscore that due to the status-quo elite-preferred art forms continue to thrive, potentially at the expense of more innovative or diverse cultural expressions that might appeal to a broader or different demographic.

#### 2.3 Key concepts and definitions

The main research question of this study is: How **volatile** are subsidies for the performing arts in the Netherlands, and how does this volatility impact the **organisational sustainability** of these organisations (when subsidies are withdrawn)?

There are two main concepts in this question that need to be addressed. **Volatility** and **organisational sustainability**. In this section we will define these concepts.

#### 2.3.1 Volatility

Volatility is generally understood as the extent of variation or fluctuation observed within a given timeframe (Hayes, 2024). In this research the volatility of subsidies will be observed, meaning the extent of variation or fluctuation of received subsidy amounts between the funding periods in 2009 - 2024. According to Brunetti (1995) to accurately assess volatility, it is essential to have access to consistent and comparable time-series data spanning significant periods (p. 37). In the context of policy, volatility can be quantified using various statistical measures, including the standard deviation, the coefficient of variation, or the standard errors derived from autoregressive models applied to macroeconomic indicators (Brunetti, 1995, p. 35 - 38).

Historically, following the initial methodologies proposed by Kormendi and Meguire (1985), many researchers have approached the measurement of policy volatility by calculating the standard deviation of macroeconomic time series data. A common variable used for this purpose is the standard deviation of inflation rates. In our case, this would be calculating the standard deviation of subsidies between funding periods. However, relying solely on standard deviation may not always provide a complete picture due to its sensitivity to the mean of the dataset (Brunetti, 1995, p. 38). To address potential biases, the coefficient of variation, which divides the standard deviation by the mean, offers an alternative and potentially more insightful measure of volatility. In our empirical analysis, we will incorporate both the standard deviation and the coefficient of variation as statistical measures.

#### 2.3.2 Organisational Sustainability

There are multiple studies that address the concept of organisational sustainability, particularly within the context of Non-profit organisations (NPOs). According to Coblentz (2021), sustainability in general means continuation. And for an organisation, sustainability means that it has the elements necessary to carry on and constantly enhance its activities in pursuit of a defined mission (p. 1). Weerawardena et al. (2010) extent this definition to NPOs by defining organisational sustainability as the ongoing ability of an NPO to survive and continue its operations, thereby fulfilling its social mission by meeting obligations to clients, funders, and the community within which it operates (p. 347). Morris et al. (2007) emphasise the importance of sustainability by stating that without, a non-profit cannot deliver the social value it aims to produce, thus compromising its fundamental purpose (p. 27). Consequently, organisational sustainability is critical for the survival of NPOs, particularly given their generally more uncertain position compared to traditional business entities.

Building on the foundational concepts provided by Coblentz (2021), Weerawardena et al. (2010), and Morris et al. (2007), in this research we define organisational sustainability as the ability of performing arts organisations to survive and maintain stability in their operations over time to fulfil its social value. Therefore, in this research, the impact of subsidy volatility on organisational sustainability will be assessed by examining how performing arts organisations maintain their operations following the cessation of subsidies.

#### 2.4 Empirical research

Although little research has been done before on the volatility of subsidy in the performing art sector, there has been research done about volatility of subsidy in other sectors. Specifically, funding for non-profit organisations (NPO) has been studied by various scholars. And since performing art organisations that rely on government funding are often NPOs or have similarities to these types of organisations, the insight from these studies can be relevant for this research.

According to Gronbjerg (1993), government funding seems to be the most stable revenue source for NPOs (p. 169 - 184). In contrast to this, Froelich (1999) points out that government allocation of funding tends to fluctuate with changes in political leadership and public policy, which can destabilise these organisations (p. 254-257). Hodge & Piccolo (2005) complement this view, by stating that non-profit organisations that are solely funded by the government are more vulnerable to failure during economic downturns (p. 171). Their study reveals that organisations that rely heavily on government grants, also exhibit higher levels of financial vulnerability. This means that fluctuations in these grants can have a high impact on the financial health and sustainability of non-profits organisations. Gronbjerg reveals that most managers whose organisations had public funding felt that the funding had become critical in enabling them to continue their operations (p.184). This suggests that while government funding is seen as stable and vital, its fluctuations still pose significant risks.

While some organisations close due to financial distress, other organisations recover. According to Hager (2001), the amount of funding streams a performing arts organisation has, was found to be useful in predicting the death of the organisation (p. 389). If an organisation has diverse funding streams, then the loss of one stream, for example the government subsidies, can offset increased income from a different source to make up for the loss, for example an increase in ticket prices or increased funding by another institution.

Pierre-Richard Agénor (2016) researched the impact of volatility in financial aid on economic growth in low-income countries (p. 1-6). In this research Agénor presents empirical evidence that demonstrates that volatility in financial aid can have negative impacts on economic stability, because it creates uncertainty for these countries in whether they are able to do investment or should save the aid that they received. Because of this instability, the receiving countries are sustained from economic development and growth. Agénor's findings show how volatility in funding sources can negatively impact the receiving party. This

concept can be analogously applied to understand how volatility in subsidies might affect the organisational sustainability of performing art organisations. Similar to low-income countries that rely on volatile aid, performing arts organisations may experience operational and strategic disruptions when subsidy is inconsistent and unpredictable. These disruptions could make it more difficult for organisations to budget and make long-term plans, which may ultimately hinder these organisations to successfully carry out their artistic and cultural missions.

Another research paper discusses the influence of subsidies on the financial and operational sustainability of microfinance institutions (Hudon & Traca, 2006). It emphasises that while subsidies can help organisations grow and expand on a larger scale, they also pose risks of creating dependency, which could ultimately undermine long-term sustainability. Such dependence on subsidies may lead organisations to a precarious financial state where their survival becomes tightly coupled with continued financial support. These insights might also apply to performing arts organisations that rely on subsidies. If this is the case, subsidised performing art organisations may face significant sustainability challenges if subsidy is reduced or discontinued.

Thus, this study posits that subsidy volatility might lead to a decline in organisational sustainability. The literature currently lacks a longitudinal data study that assesses the impacts of subsidies on the sustainability of performing arts organisations. It also lacks research on the volatility of governmental subsidies for the cultural sector. The findings of this research could inform policy, improve subsidy allocation practices, or contribute to academic knowledge in the fields of non-profit management and cultural economics.

#### 3. Methodology

#### 3.1 Research design and sample

This chapter presents the methodological framework employed to explore the volatility of governmental subsidies for performing arts in the Netherlands and their impact on the operational sustainability of the organisations within this sector. The research specifically examines the fluctuations in governmental subsidies granted between 2009 and 2024 in the Netherlands.

This research adopts a quantitative design, by analysing secondary data sourced from official governmental reports regarding the allocation of Basisinfrastructure (BIS) and subsidy allocation reports from Fonds podiumkunsten (FPK). These reports provide the amount of money that the organisations requested for a funding period and the amount that they eventually received. Additionally, the reports show the subsidies that organisations received in the previous funding period. To ensure accuracy, the dataset was constructed using the most current and corrected data on subsidy amounts. If there were discrepancies between the initially reported subsidy amounts and those shown in later reports, the most recent and updated amounts were used in the dataset. Lastly, the reports classified the organisations into the different genres of performing arts: Theatre, dance, music, music theatre, and festivals.

The sample for this study encompasses all available data on governmental subsidies to performing arts organisations within the specified periods, providing a holistic view of the funding landscape. A total of 450 observations were initially found, representing all performance art organisations that requested subsidy from either BIS or FPK. The subsidy allocation of both BIS and FPK is every 4 years, with four funding periods included: 2009-2012, 2013-2016, 2017-2020, and 2021-2024. This timeframe captures the first full implementation cycle (2009 - 2012) of this subsidy system and subsequent cycles.

Firstly, the FPK data was organised by creating separate sheets for each funding period, listing both the requested and allocated subsidy amounts. After this, the official data sheet was made where the allocated subsidy from each funding period could be seen per organisation in one overview. Next, the same process was followed for the BIS subsidy. This data was added to the official data sheet, so that there was one overview with all the organisations and the amount of subsidy they received from both FPK and BIS. This overview revealed that there were 450 performance art organisations that requested subsidy

from 2009 - 2024. An important feature of this database is how it handles organisations' subsidy requests:

- 0 | indicates that an organisation requested a subsidy but did not receive any funds.
- - | indicates that an organisation neither requested nor received any subsidy.

Because not every organisation received subsidies (from 2009 - 2024), these were filtered out. The final dataset that remained includes all organisations that received subsidies in one or more funding periods from either BIS or FPK. This is 350 organisations.

Because some organisations just started receiving subsidies in the last period (2021 - 2024), and did not request any subsidies before this, these organisations cannot be taken into account when calculating the volatility of these government subsidies. Because of this, these organisations were also filtered out of the final dataset. This leaves us with 250 organisations / observations.

Thus, the dataset includes the following variables:

- **Subsidy amount received:** Total monetary subsidy provided to each performance art organisation (Subsidy BIS + Subsidy FPK).
- Genre: Fonds podiumkunsten classified the organisations into the genres: theatre, dance, music theatre, music and festival. Basisinfrastructuur also uses these genres, but splits the music genre into two more categories: Opera and Symphony Orchestra. In this research we will therefore classify the performing arts organisations into the following categories: theatre, dance, music theatre, music, symphony orchestra, opera and festival. The organisations that fall into the opera or symphony orchestra category, but were put in the music genre by Fonds Podiumkunsten will be recategorised into opera or symphony orchestra.

#### 3.2 Data Analysis Methods

This research on governmental subsidy for performing art organisations can be divided into three sub categories based on the subquestions. These category and its data analysis method are listed below:

### Subquestion 1: What is the extent of volatility in governmental subsidies provided to performing arts organisations in the Netherlands?

To measure the volatility of governmental subsidies, the standard deviation between funding periods and the coefficient of variation must be calculated (Brunetti, 1995). Descriptive statistics will be used to calculate the coefficient of variation of the subsidy amounts provided to each organisation over the periods 2009-2024.

#### Method:

- 1. Calculate the standard deviation and the mean of the subsidy amounts for each organisation.
- 2. Calculate the average standard deviation and the average mean of the subsidy amount
- 3. Calculate the coefficient of variation (CV) by:

  Average standard deviation of the subsidy amount / average mean subsidy amount

The draw conclusion, the coefficient of variation is chosen because it normalises the standard deviation by the mean, offering a relative measure of volatility that is independent of the magnitude of the subsidies (365 datascience, n.d.). SPSS 29 will be used to compute these statistics.

# Subquestion 2: What are the common operational outcomes for performing arts organisations following a cessation of governmental subsidy support?

To determine how subsidy volatility affects organisational sustainability, online research will be done to identify the operational outcomes of these organisations after subsidies were discontinued. Descriptive statistics will be used to analyse the frequency distribution of these categorised operational outcomes.

#### Method:

- 1. First, it needs to be identified which companies used to receive government subsidies in the period 2009 2020, but did not receive subsidies in a later funding period. (Because we need to establish that organisations did not receive subsidies in a later period, organisations that only received governmental subsidies in funding period 2021 2024 are not eligible, therefore are not taken into account.)
- 2. Each organisation is categorised based on their response to subsidy changes into one of the following categories. These categorizations are determined based on detailed research, sources for the outcome for each organisation are documented in the database (see column U for specific references):
  - a. Continued independently
  - b. Downsized
  - c. Found alternative funding
  - d. Closed due to discontinuing subsidy
  - e. Closed due to other reason
- 3. The frequency of each category is calculated to determine the most frequent operational outcome (the mode).

This method allows for an understanding of the most typical responses to negative subsidy changes and provides insights into the operational resilience or vulnerability of performing arts organisations. By categorising and quantifying these outcomes, the study can highlight the consequences faced by these organisations when governmental subsidies are reduced or disappear. SPSS 29 will be used to perform the categorization and frequency distribution analysis.

# Subquestion 3: Are there disparities in governmental subsidy allocations between different types of performing arts organisations, such as theatres, dance companies, music, music theatre, symphony orchestra's, opera's and festivals?

To determine if there are significant differences in subsidy allocations among various types of performing arts organisations, inferential statistics will be used to compare the variances and means of subsidies. In statistics, Levene's test is an inferential method used to determine whether the variances of a variable are equal across two or more groups (Levene, 1960). Therefore to assess whether the variances in subsidy amounts are equal across different organisational types (theatre, dance, music theatre, music, symphony orchestra,

opera and festival), we need to do a Levene's Test. If Levene's test confirms equal variances, the mean subsidy amounts across the different types of performing arts organisations needs to be compared by doing an ANOVA test.

Method Levene's test for equality of variances:

- 1. First the mean and variance of the amount of received subsidies in 2009 2024 of each genre needs to be calculated.
- 2. After this SPSS 29 is used to perform Levene's test and assess the homogeneity of variances across the different genres. The Levene's test needs to be done with the use of the following formula:

$$W = \frac{(N-k)}{(k-1)} \cdot \frac{\sum_{i=1}^{k} N_{i} (Z_{i} - Z_{i})^{2}}{\sum_{i=1}^{k} \sum_{l=1}^{N_{1}} (Z_{ij} - Z_{i})^{2}}$$

N is the total number of observations.

*k* is the number of groups.

Ni is the number of observations in group i

Zij is the value of the dependent variable for observation j in group i

Zi. is the mean of the dependent variable for group i

Z.. is the overall mean of the dependent variable

## Subquestion 4: Are there disparities in governmental subsidy allocations across different funding periods for each genre?

To determine if there are significant differences in subsidy allocations across different funding periods within each genre of performing arts, a one-way Analysis of Variance (ANOVA) will be used using Pillai's Trace as the test statistic because it is more robust to departures from assumptions than the other options (which are Wilks' Lambda, Lawley's trace, and Roy's largest root) (Tabachnick, 1989). Next to this, descriptive statistics will be used to look at fluctuations in organisation amount (N) between the funding periods and the mean of subsidy per year.

#### 3.3 Validity and reliability

In this study, validity is maintained through the use of official sources of data, which are publicly available and issued by the responsible governmental bodies, ensuring that the data is accurate and representative of the actual subsidy figures.

Reliability is addressed through the consistent use of methodological approaches across the different periods of data collection and analysis. The research design involves systematic procedures for data extraction, categorization, and analysis, which can be replicated. The data set's construction using the most current and corrected subsidy amounts further supports the reliability by focusing on the most recent data.

#### 3.4 Limitations

For this study, all data regarding governmental subsidies were included, focusing solely on these figures to ensure consistency and reliability. However it should be noted that other funding sources, such as municipal or private subsidies, are not included in this study. Data from private or municipal sources were excluded due to their lack of consistent reporting. Because of this, the research does not capture all the different ways of subsidy funding, which might affect the comprehensiveness of the findings.

The use of publicly available secondary data, minimises concerns regarding privacy or confidentiality. Nevertheless, relying solely on this type of data presents its own set of limitations that could impact the depth and breadth of the findings of this research.

First of all, the dataset only provides information of subsidies requested and received by performance art organisations. It does not include other financial key performance indicators (KPIs) at the organisational level, such as overall revenue, expenditure patterns, and dependency on subsidies. With this information we could have provided deeper insights into the direct impacts of subsidy fluctuations on the organisations.

Moreover, while the quantitative design of this study can identify broader trends, it may not capture the more nuanced impacts of subsidy volatility. A qualitative approach, like interviews or case studies, would have given more insight into the strategic decisions of organisations made in response to changing subsidy levels. Or more insights into how these organisations maintain operational stability when there are financial uncertainties. Also non-financial KPIs, such as artistic quality, innovation, employee engagement, and customer satisfaction, are overlooked with the use of secondary data, instead of interviews or surveys (Božić & Poola, 2023). This limits the scope of understanding the broader implications of subsidy volatility.

#### 4. Results

#### 4.1 Descriptive statistics

A total of 450 performing arts organisations were observed in the data population, which can all be found in Appendix 1. Of these 450 organisations that applied for BIS or FPK subsidy, 345 organisations received subsidy between 2009 - 2024. However, 95 of these organisations were not eligible for the analysis of research question 1 and 3, because they only applied for subsidies once, and therefore lacked historical subsidy data necessary to assess the volatility and continuity of their funding. Reasons for a single application are either that they only applied during the last funding period (2021 - 2024), or the organisation stopped asking for subsidies from BIS and FPK. Consequently, the database used for research question 1 and 3 consists of 250 observations.

	N	Minimum	Maximum	Mean	Sum
FPK allocated per year 2009 - 2012	104	21,498	3,080,801	369,216.18	38,398,483
FPK allocated per year 2013 - 2016	84	50,000	751,500	306,500.54	25,746,045
FPK allocated per year 2017 - 2020	149	25,000	798,800	267,689.35	39,885,713
FPK allocated per year 2021 - 2024	208	12,500	700,000	206,292.05	42,908,746
BIS allocated per year 2009 - 2012	48	123,500	3,300,000	996,666.65	47,839,999
BIS allocated per year 2013 - 2016	34	430,483	24,452,934	3,579,184.18	121,692,262
BIS allocated per year 2017 - 2020	40	202,957	24,846,852	3,246,033.33	129,841,333
BIS allocated per year 2021 - 2024	64	225,000	25,915,000	2,446,538.70	156,578,477

Table 1: Summary statistics of performing art organisations that received subsidy between 2009 - 2024 (total observations 345).

Table 1 presents descriptive statistics for subsidies allocated by Fonds Podiumkunsten (FPK) and Basisinfrastructuur (BIS) across four funding periods: 2009-2012, 2013-2016, 2017-2020, and 2021-2024. The Fonds Podiumkunsten (FPK) demonstrates a higher number of observations (N) across the funding periods, which indicates its broader reach in subsidy distribution compared to Basisinfrastructuur (BIS). This distinction can be attributed to the different missions of these two funding bodies; FPK is designed to support a wider range of performing arts organisations, including both established groups and emerging artists. While BIS targets, as mentioned before, a relatively smaller group of cultural institutions that are considered crucial to the national cultural infrastructure. These organisations are often larger

and well-established with significant operational scales and budgets. Consequently, the number of organisations supported by BIS (N) is smaller, but the individual subsidy amounts are larger, which can be seen in the mean of BIS subsidies. Throughout all the funding periods the BIS allocations are noticeably higher than those by FPK. When looking at the sum, it also shows that the BIS has a significantly higher budget overall to distribute.

The scatter plots in figure 1 visualise the received subsidy amounts from BIS and FPK across the four funding periods. Each scatter plot represents a specific funding period and each dot shows the subsidy amount received per organisation. The X-as show the amount of organisations that received funding and the Y-as the amount of funding. The plots use colour coding to differentiate between subsidies received from BIS (red) and FPK (yellow).

There are a couple of things that stand out in the scatterplots. The first thing that these scatter plots make very clear is the difference between BIS and FPK subsidies. In almost all the funding periods BIS subsidies are consistently higher than those of FPK. In the first funding period 2009 - 2012, however, BIS and FPK subsidy amounts were quite similar. In this period FPK displayed several outliers that received substantially high subsidies. Since the funding period of 2013 - 2016, the subsidies granted by FPK have all remained below 1 million euros per organisation. This shows that the FPK funds are distributed more evenly among recipients from that period on.

Another thing that these scatter plots show is that the number of organisations receiving subsidies vary across the funding periods. The overall number of organisations being subsidised dropped significantly during the 2013-2016 period, this drop can be primarily attributed due to budget cuts in the cultural funding in this period (Algemene Rekenkamer, 2021). On the other hand, there was a notable increase in the number of organisations in the 2021-2024 period. This is due to an increase in the amount of government subsidy in this period, but is also because of more festivals being subsidised in this period. Additionally, in all the scatter plots it can be seen that the FPK has more dots, indicating that it funds more organisations than BIS during all funding periods.

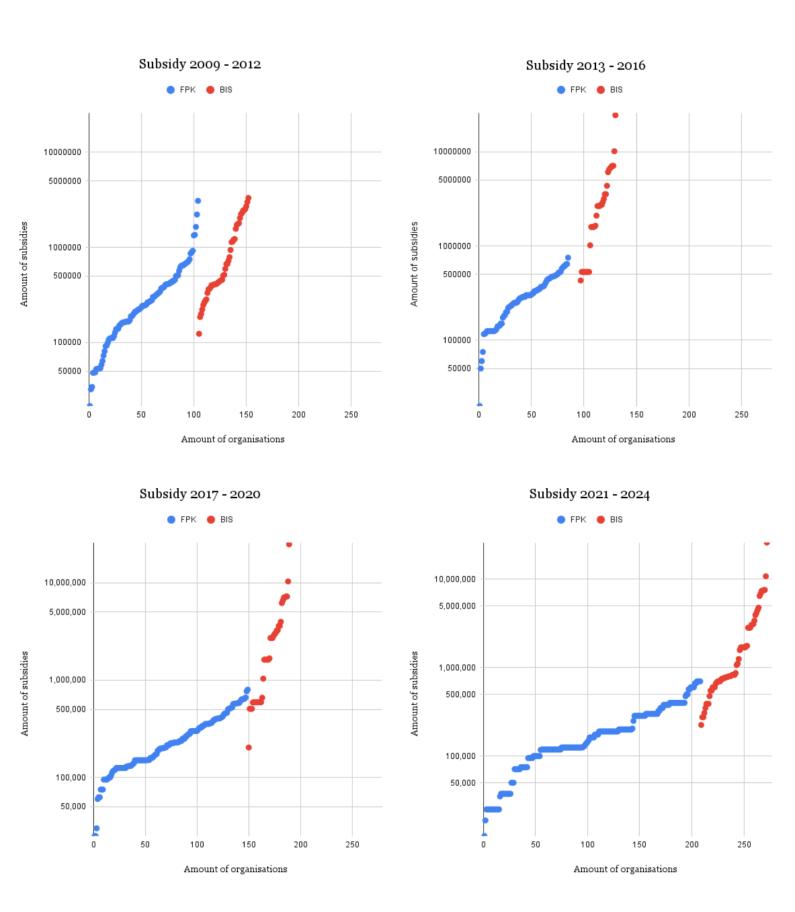


Figure 1: scatter plots subsidy amount per funding period

Figure 2 shows the different genres and how much subsidy is allocated towards them during 2009 - 2024. This indicates that theatre (26.87%), opera (20.80%) and symphony orchestra (20.58%) are the genres that receive the most subsidy. After this, the dance organisations come with 16.90%. Music (6.33%), festivals (5.90%) and music theatre (2.62%) received the least amount of subsidy over the years.

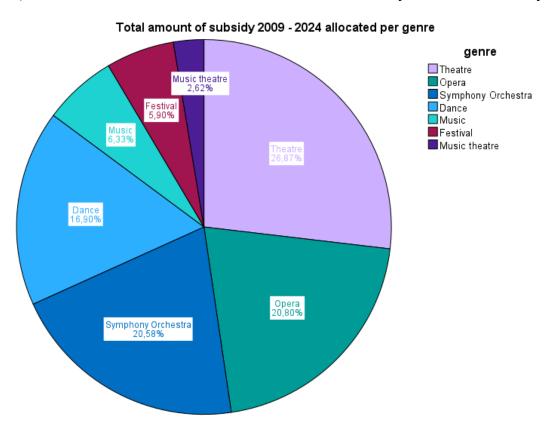


Figure 2: chart total amount of subsidy 2009 - 2024 allocated per genre

Figure 3 shows the average amount of subsidy allocated per genre. The exact mean of the genres can be found in appendix 3 as the mean of MeanSubsidyTotal. Compare figure 2 with figure 3, we see that opera and symphony orchestras continue to rank highest in terms of subsidy amount. The average that these organisations receive in subsidies is among the highest, and the total number of subsidies they receive is also among the most. What is striking, however, is that theatre organisations do not score particularly high on average, while in figure 2 this is shown as the category that receives the most subsidies. This shows that although theatre companies receive the most amount of subsidies in total, the amount of subsidy per theatre organisation is not particularly high, which reflects a broader distribution of subsidy across a larger number of theatre companies.

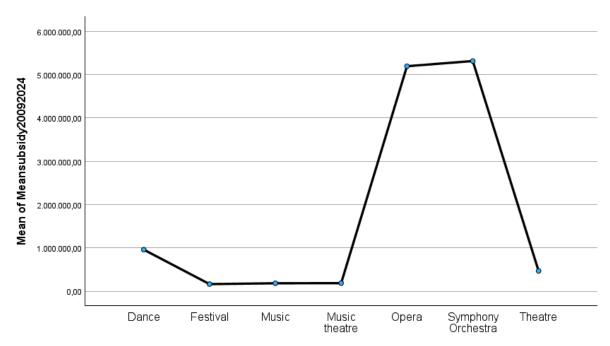


Figure 3: chart of the average amount of subsidy allocated per genre in 2009 - 2024

#### 4.2 Subquestion 1: volatility of subsidies

In this chapter, we explore the extent of volatility in governmental subsidies for performing arts organisations in the Netherlands, responding to the first subquestion of this study. This analysis is crucial, because fluctuating subsidy levels can significantly impact the operational stability of cultural institutions.

This study measures volatility using the coefficient of variation, which provides a standardised measure of dispersion in subsidy amounts relative to their mean. This metric allows us to assess the consistency of funding during the different funding periods. It also allows us to compare the two subsidy sources, the Fonds Podiumkunsten (FPK) and the Basisinfrastructuur (BIS). A lower coefficient of variation indicates less volatility and a higher number indicates that there is more volatility or more significant potential price swings (Eastern Washington University, 2020).

#### *4.2.1 Volatility of total subsidy*

Firstly, I will describe the analysis of the volatility of the total subsidy amount, meaning the total amount of subsidy that organisations received from both FPK and BIS. Table 2 presents the results of the analysis. The variable MeanSubsidyTotal is being used, which is the average amount of subsidy an organisation received per funding period during 2009 - 2024. The variable SDTotal is also used, which is the standard deviation of the subsidy for an organisation between the different funding periods during 2009 - 2024.

In table 2 we can see the analysis. 250 observations (n) are measured, which represent the organisations that received that subsidy more than once during the funding periods from 2009 - 2024. The minimum value and maximum value for MeanSubsidyTotal shows that the average amount of subsidy received per organisation per year is between &10,749 and &25,071,595.33. The minimum value and maximum value for SDTotal shows that the standard deviation per organisation per funding period is between &3,535.53 and &1,778,701.29. The mean of MeanSubsidyTotal illustrates that the average amount of subsidy an organisation receives per year is &701,926.16. The mean of SDTotal shows that the average standard deviation per organisation per funding period is &176,243.38.

The coefficient of variation is 176,243.3776 / 701,926.1597 = 25.11%

#### Volatility of total subsidy amount 2009 - 2024

	N	Minimum	Maximum	Mean	Std. Deviation
MeanSubsidyTotal	250	10,749.00	25,071,595.33	701,926.1597	2,064,027.2218
SDTotal	250	3,535.53	1,778,701.29	176,243.3776	198,472.0240
Valid N (listwise)	250				

Table 2: volatility of FPK and BIS subsidy in 2009 - 2024

#### 4.2.2 Volatility of Fonds Podiumkunsten

This section focuses on the volatility of subsidies provided by the Fonds Podiumkunsten (FPK). The analysis reveals a coefficient of variation of 57.27% for the FPK subsidies, indicating a relatively high level of fluctuation in the subsidy amounts allocated over the study period. This statistical measure is derived from an average subsidy per year of €220,128.75, with a standard deviation of €126,065.48 across various funding periods. Organisations depending on FPK funding might experience challenges in financial planning due to these fluctuations, this will be later discussed in chapter 4.3.

The data also exhibits variability in FPK average subsidy amounts across the funding periods, ranging from a minimum of €10,749 to a maximum of €1,207,275.

#### Volatility of FPK subsidy 2009 - 2024

	N	Minimum	Maximum	Mean	Std. Deviation
MeanFPK	202	10,749	1,207,275	220,128.75	186,767.038
SDFPK	202	3,535.53	1,778,701.29	126,065.4802	171,064.4969
Valid N	202				
(listwise)					

Table 3: volatility of FPK subsidy in 2009 - 2024

#### 4.2.3 Volatility of Basisinfrastructuur

This section focuses on the volatility of subsidies provided by the Basisinfrastructuur (BIS). In contrast to FPK, the BIS demonstrates a lower volatility in subsidy allocations, as indicated by a coefficient of variation of 18.53%. This analysis is based on a significantly higher mean annual subsidy amount of €1,722,447.44, with an average standard deviation of €319,096.77. This coefficient of variance shows that BIS subsidy overall provides a more stable support to cultural institutions. Despite this stability, the average standard deviation of €319,096.77 suggests how significant the potential financial impact can be. Although the BIS subsidies are more stable, organisations could face considerable financial challenges if these subsidies were reduced or withdrawn.

It also shows that BIS provided subsidy at least two times to 82 organisations (N), this is significantly less than FPK, which provides subsidy at least two times to 202 organisations.

#### Volatility of BIS subsidy 2009 - 2024

	N	Minimum	Maximum	Mean	Std. Deviation
MeanBIS	82	30,875	25,071,595	1,722,447.44	3,387,894.714
SDBIS	82	47,153.21	1,247,786.08	319,096.7720	209,663.48775
Valid N (listwise)	82				

Table 4: volatility of BIS subsidy in 2009 - 2024

#### *4.2.4 Analysis of volatility*

In assessing the volatility of subsidies for performing arts organisations in the Netherlands, it is evident that while there is a notable difference in the stability between the two main sources of funding, the Fonds Podiumkunsten (FPK) and the Basisinfrastructuur (BIS), both exhibit characteristics that can be significantly impactful. The FPK, with a higher coefficient of variation of 57.27%, shows a relatively high level of volatility. This level of fluctuation suggests that funding from the FPK can be unpredictable, which might pose financial planning challenges for the organisations that rely heavily on this source of funding.

In contrast, the BIS shows a lower coefficient of variation of 18.53%, indicating more stable funding. However, even this 'lower' volatility is not negligible, especially considering that the financial magnitudes involved are substantial. The high standard deviation (€319,096.77) associated with BIS subsidies implies that while overall changes might be less frequent or less drastic than those of the FPK, they still represent significant shifts in funding levels.

The overall volatility observed in both subsidy sources (25.11%) suggests a sector that must continually adapt to changing funding landscapes. These conditions might lead to operational challenges, particularly for smaller organisations that might lack the reserves or diversified revenue streams to buffer against these fluctuations. Additionally, high volatility can complicate strategic planning and long-term investment in cultural projects, which typically require stable and predictable funding.

Given these observations, it can be argued that while the arts sector is accustomed to a certain level of unpredictability in funding, the degree of volatility evidenced by the coefficient of variation metrics highlights an area of concern.

#### 4.3 Subquestion 2: common operational outcomes after cessation of subsidy

In this section we will look into the subquestion: what are the common operational outcomes for performing arts organisations following cessation of governmental subsidy support?

#### 4.3.1 Frequency chart

After it was identified that an organisation stopped receiving subsidy funds from either BIS or FPK, the operational outcome for this organisation was categorised. In total 73 organisations stopped receiving subsidies. In figure 4 the frequencies of these operational outcomes are shown.

### Outcomes for Organizations After Subsidy Discontinuation from FPK or BIS

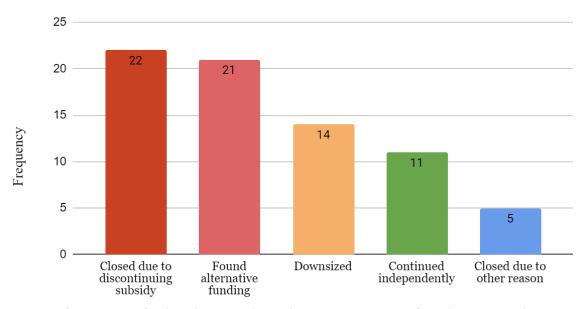


Figure 4: frequency of what happened to the organisations after they stopped receiving governmental subsidies

What we can see in figure 4, is that in most of the cases, namely 22 out of 73 (30.14%), the organisation closes due to the discontinuing of subsidy. For instance, Unieke Zaken's youth theatre activities stopped due to the discontinuing of governmental subsidies (Unieke zaken, 2023). Although they were in business for more than thirty years, without the governmental subsidies the organisation did not make sufficient enough money to continue their operation according to their artistic director Peter Bolten (Beeckmans, 2022).

Many organisations (21 out of 73) managed to secure alternative funding after their FPK or BIS subsidy stopped. In most cases these alternative funding came from municipalities or province subsidy funding. What could be seen is that frequently when FPK or BIS stopped funding an organisation, the municipalities or provinces that the organisation was located in stepped up to keep the organisation from closing. An example of this is Theater RAST, which, after losing government support in the funding period 2013 - 2016, survived through a combination of municipal subsidies and project grants totaling €259,830 per year (Stichting Rast, 2017). Although they had less money to spend, they were able to maintain their operations, also because they had built up some reserves. Another organisation that found alternative funding is Intro/In Situ, which currently receives a significant part of their subsidy from the province of Limburg and part from the Municipality of Maastricht, allowing them to continue their operations (Stichting Intro-In Situ, 2022).

Downsizing was the next most frequent outcome (14 out of 73), where organisations had to reduce their scale of operations, often minimising production sizes, staff, or operational costs to survive financially. This strategy often resulted in reduced artistic output or organisational reach but allowed the organisations to continue in a more limited capacity. An example of this is Theater Terra, which, although their own income in 2009 was 232% of the subsidy amount they received, decided to cancel 2 of the 3 performances they were going to produce due to the loss of their subsidy (Theater Terra, 2017; lagroup Leisure & Arts Consulting, 2011). However, they did manage to survive the loss of subsidy and still exist.

A smaller fraction (11 out of 73) managed to continue independently without receiving any additional subsidies than before. There are some organisations in this category that still received subsidies from other funds, but they had received these funds before as well. Therefore these funds did not replace the loss of FPK or BIS subsidy. An example of this is Teatro Munganga. After Teatro Munganga stopped receiving subsidy from FPK, they still received a little bit of subsidy (€50,000) from the municipality of Amsterdam (Stichting Munganga, 2016). However, this was not much, compared to what they used to receive (€234,060). Nevertheless, they still managed to maintain the operations of the theatre up until now. Another example is Stichting Moer-Staal (De Kift), which is a punk marching band, which stopped receiving subsidies in the period 2021 - 2024, while they received around €229,200 FPK subsidy since 2009. Still, they continued their operations without receiving subsidies from other parties, managing their finances independently (De Kift, 2021).

A few organisations (5 out of 73) closed due to reasons other than the direct discontinuation of subsidies. This distinction is important because not all closures following

the end of subsidies were due to lack of funds. The members of the Rubens Kwartet for instance, decided to end their intensive career as a string quartet in 2016 after sixteen seasons (Rubens Consort, n.d.). And, festival De Internationale Keuze, a festival in Rotterdam, stopped because they decided that with the arrival of Theater Rotterdam in 2016, the festival would lose its function, with Theater Rotterdam becoming one large festival (Van Den Berg, 2016).

In conclusion, the discontinuation of governmental subsidies significantly impacts performing arts organisations, primarily driving many towards closure. This predominant outcome demonstrates a critical dependence on government support for operational sustainability in the arts sector. The fact that a considerable number of organisations are able to continue their operations due to successfully obtaining alternative funding, backs this statement and shows how highly dependent this industry is on subsidies in general. This shift to alternative funding sources, while beneficial, raises questions about the sustainability of relying heavily on subsidies. Why are these performing arts organisations unable to survive without subsidy funding? Only 8 organisations managed to continue independently, and even these are not completely independent because most of them still receive alternative subsidies to a small extent.

These outcomes show that the volatility of government subsidies can have a big negative impact on performing arts organisations. They also emphasise the importance of consistent and reliable investment in the performing arts, since without it these organisations rarely survive.

#### 4.3.2 Frequency per funding period

Still looking at the operational outcomes for performing arts organisations after they stopped receiving governmental subsidies, figure 5 outlines this categorised by the funding period in which the subsidies were discontinued. Notably, there are no records of discontinuation for the 2009-2012 period, which marked the first funding cycle of the FPK/BIS subsidy system. As this was the system's initial implementation, no organisations could have had their funding discontinued.

With a total of 51 instances, the funding period from 2013 to 2016 is the period that saw the highest number of organisations losing subsidy. This was largely due to the decision made by the centre-right coalition of the Rutte/Verhagen cabinet in 2011 to reduce cultural funding by 200 million euros, a cut that significantly affected the performing arts (Vinkenburg, 2021). During this period there were significant cuts in subsidies from both the

BIS and FPK which led to considerable instability within the sector. Well-known institutions under which De Appel, Toneel Speelt, Nieuw Ensemble and Theaterfestival Boulevard received positive advice from the FPK for funding, but these allocations could not be honoured due to insufficient budget (Fonds Podiumkunsten, 2012). Due to the discontinuation of subsidy in this period, 17 organisations had to close their doors for good and 8 had to downsize their activities. Of the 51 organisations only 7 were able to continue their operations independently. The Raad voor Cultuur indicates that as a result of the cutbacks implemented in 2013, important links in the cultural system have completely disappeared (Ministerie van Onderwijs, Cultuur en Wetenschap, 2019).

In the next funding period of 2017 - 2020, only 6 organisations stopped receiving subsidies, indicating a period of relative stability or possibly the effects of previous cuts reducing the pool of subsidy-reliant organisations. Of these 6 organisations, none continued independently. In 2021 - 2024 a slight increase in subsidy cessation was observed with 16 organisations affected. This increase was not due to further cuts in the subsidy budget, suggesting that the organisations did not secure funding due to the competitive nature of the **FPK** subsidy, rather than reduction in available funds of FPK.

### Outcomes for Organizations Post-Subsidy Cessation by Funding Period

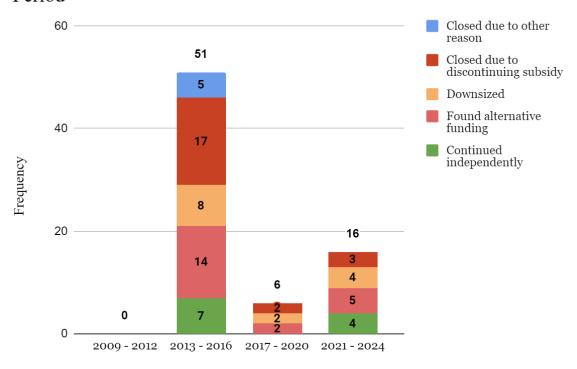


Figure 5: frequency of what happened to the organisations after they stopped receiving governmental subsidies categorised by funding period in which subsidies were discontinued

#### 4.3.3 Frequency table per genre

Continuing with subquestion 2, the data presented in table 3 categorises the outcomes for the 73 organisations that stopped receiving subsidies from either BIS or FPK. The outcomes are broken down by the performing arts genre, which provides a clear view of the impact across different sectors.

Theatre emerges as the genre most affected by subsidy cessation. Out of the total 73 organisations, 30 are theatres, making it the largest group affected. But as shown before, with 142 theatres being subsidised by FPK or BIS, the genre theatre is also the most subsidised genre. What is telling however is that 43.33% of the theatres that lost their subsidy (13 out of 30) were forced to close. This illustrates the dependence of theatre organisations on subsidy support.

Dance has a similar percentage of closing due to discontinuing subsidy, namely 44.44%. Of the 9 organisations that stopped receiving government subsidies, 4 closed down.

What is noteworthy is that festivals are more able to secure alternative funding than the other genres, with 10 out of 16 organisations finding new sources of support. This might possibly be due to their broader appeal for cities, because festivals attract tourists which might be economically beneficial for the city. This could be a reason that it is easier for festivals to secure municipality or province funding.

What also stands out is that the genre symphony orchestra has no cases of discontinuing subsidy and opera only has one case. In this particular case, which is Opera Spanga, the FPK subsidy stopped from 2013 - 2021, however since 2021 the FPK started subsidising the organisation again. Other opera and symphony orchestra organisations are mostly subsidised by BIS, and throughout the years the subsidies of these genres have been relatively high and stable. Because of this, none of the organisations has closed due to the discontinuation of subsidy. The analysis shows that the impact of subsidy cessation varies significantly across the different genres.

	Theatre	Dance	Music Theatre	Music	Symphony orchestra	Opera	Festival	Total per category
Closed due to discontinuing subsidy	3	4	2	2	0	0	1	22
Found alternative funding	6	2	1	2	0	0	1 0	21
Downsized	4	2	2	4	0	0	2	14
Continued independently	4	1	1	2	0	1	2	11
Closed due to other reason	3	0	0	1	0	0	1	5
Total per genre	30	9	6	11	0	1	16	73
Total amount of organisations in genre	142	54	33	86	8	10	117	450
Percentage of genre closed due to discontinuing subsidy	$\frac{\frac{13}{30} \times 100\%}{=}$ 43.33%	=	$\frac{\frac{2}{6} \times 100\%}{=}$ 33.33%	$\frac{\frac{2}{11} \times 100\%}{=}$ 18.18%	$\frac{0}{0} \times 100\%$ = 0%	$ \begin{array}{c} \frac{0}{1} \times 100\% \\ = \\ 0\% \end{array} $	$\frac{\frac{1}{16} \times 100\%}{=}$ 6.25%	$\frac{\frac{22}{73} \times 100\%}{=}$ <b>30.14%</b>

Table 5: Operational outcomes of performing arts organisations by genre following subsidy cessation

# 4.4 Subquestion 3: disparities in governmental subsidy allocations between genres

In this chapter, we address the third subquestion of this study by delving deeper into the differences in government subsidy allocations among the various genres of performing arts organisations in the Netherlands. The purpose of this analysis is to determine whether financial support is distributed equally among the various genres.

### 4.4.1 Levene's test and Analysis of Variance

To start, a Levene's test was run to see if the subsidy variances were the same for all genres. A significant result of Levene's test (typically p < 0.05) indicates that variances are not equal. The results shown in Table 6 indicate that the mean and the standard differentiation of the subsidies between the different genres are not equal since the significance levels are <0.001 or <0.002. This means that there are significant differences between the genres in variance and average amount of subsidy allocated and suggests that some genres experience much greater fluctuation in subsidy amounts than others, affecting their financial predictability and stability.

The ANOVA results in table 7 provide evidence of significant differences in the mean subsidy amounts between the genres, as indicated by extremely low p-values (<0.001) and very high F-statistics (8,237 for `SDTotal` and 21,657 for `MeanSubsidyTotal`). This implies that the average amount of subsidies received by organisations across the different genres varies significantly. So, funding for some genres is consistently higher than for others.

**Tests of Homogeneity of Variances** 

		Levene			
		Statistic	df1	df2	Sig.
MeanSubsidyTotal	Based on Mean	39,348	6	243	<,001
	Based on Median	12,752	6	243	<,001
	Based on Median and	12,752	6	10,719	<,001
	with adjusted df				
	Based on trimmed	28,736	6	243	<,001
	mean				
SDTotal	Based on Mean	6,881	6	243	<,001
	Based on Median	3,891	6	243	<,001

Based on M	ledian and	3,891	6	94,933	<,002
with adjuste	ed df				
Based on	trimmed	4,944	6	243	<,001
mean					

Table 6: Levene's statistic on mean subsidy and standard deviation

#### **ANOVA**

		Sum of Squares	df	Mean Square	F	Sig.
Mean	Between	369602446993822,100	6	61600407832303,690	21,657	<,001
Subsidy	Groups					
Total	Within	691189437697085,600	243	2844400978177,307		
	Groups					
	Total	1060791884690907,80	249			
SDTotal	Between	1657673631733,614	6	276278938622,269	8,237	<,001
	Groups					
	Within	8150721303754,061	243	33542062978,412		
	Groups					
	Total	9808394935487,674	249			

Table 7: Anova test Mean subsidy and Standard deviation

# 4.4.2 Descriptive statistics genres

Shown in table 8, the mean of the MeanSubsidyTotal and mean Standard deviation (SDTotal) indeed differs heavily between the 7 genres. Even though the amount of subsidy differs a lot, we still wanted to be able to research the differences in subsidy volatility between the genres. This is where the covariance comes in handy again, this way we are able to fairly compare the volatility of the genres.

The genre that is most volatile is the music genre with a volatility of 84.174%, after this comes the music theatre with 58.963%. This surprisingly differs a lot with the covariance of theatre, which is 37.156%, even though one could argue that these genres have quite some similarities. In third place of most volatile is festivals with 49.102%, followed by theatre

(37.124%) and dance (34.307%). The genres opera (6.573%) and symphony orchestra (6.298%) are both extremely less volatile than the other genres.

# **Descriptive Statistics Genres**

Genre		N	Minimum	Maximum	Mean
Dance	MeanSubsidyTotal	29	81,770.33	7,115,677.67	960,105.3877
	SDTotal	29	33,587.57	1,778,701.29	329,386.4029
	Covariance				34.307%
Festival	MeanSubsidyTotal	50	10,749.00	3,178,790.00	164,450.5287
	SDTotal	50	3,535.53	330,196.63	80,747.8320
	Covariance				49.102%
Music	MeanSubsidyTotal	42	26,600.50	675,974.86	187,470.2385
	SDTotal	42	3,535.53	810,469.27	157,800.7770
	Covariance				84.174%
Music	MeanSubsidyTotal	20	44,473.40	656,426.25	186,754.7120
theatre	SDTotal	20	7,954.95	316,872.29	110,115.5977
	Covariance				58.963%
Opera	MeanSubsidyTotal	8	59,375.00	25,071,595.33	5,195,454.4821
	SDTotal	8	83,968.93	756,499.45	341,501.9226
	Covariance				6.573%
Symphony	MeanSubsidyTotal	8	3,129,157.33	7,290,558.00	5,315,351.8333
Orchestra	SDTotal	8	189,507.90	621,993.75	334,780.7555
	Covariance				6.298%
Theatre	MeanSubsidyTotal	93	39,583.33	3,000,668.25	470,114.6503
	SDTotal	93	4,242.64	943,868.05	174,527.3238
	Covariance				37.124%

Table 8: descriptive statistics genre

# 4.5 Subquestion 4: How does the subsidy fluctuate per funding period, per genre.

In this section, each genre and its subsidy volatility over the different funding periods will be evaluated individually. This approach could give managerial insights for performing arts executives into how much subsidy volatility has been seen in a specific genre over the years, which might give indications of future volatility per genre.

# 4.5.1 Analysis of Variance and descriptive statistics

In assessing the impact of funding periods on subsidy amounts across different genres, multivariate analysis was conducted using Pillai's Trace as the test statistic. In some funding periods, organisations did not request or receive funding. This is because the organisation for example stopped, or did not exist yet in the first funding period. When executing an anova test, there cannot be missing data, which is what these instances of no requested or received funding perceive as in a dataset. Due to this, an anova test was done only on the organisations that requested subsidy from either BIS or FPK in all 4 funding periods. This gives 98 observations. However, it should be noted that when divided per genre this analysis is limited for some genres, because only a small data group remains. Because of this, the results for opera (N = 1), and symphony orchestra (N = 0) are not reliable. The reason for this low amount of observations in these genres is because BIS did not include them in the first funding period (2009 - 2012). Because of this insufficient data the genres opera and symphony orchestra are not included in this analysis. For Music Theatre, while results are presented, the small sample size (as indicated by fewer degrees of freedom) might limit the reliability or generalizability of these results.

# Descriptive Statistics per funding period divided by genre (n=250)

GenreCode		N	Minimum	Maximum	Sum	Mean	Std. Deviation
Dance	Totsub20092012	21	247,397	3,080,801	20,529,435	977,592.14	837,282.587
	Totsub20132016	27	0	6,900,550	23,514,018	870,889.56	1,782,318.519
	Totsub20172020	26	0	7,071,483	25,541,903	982,380.88	1,827,092.003
	Totsub20212024	22	200,000	7,375,000	30,136,972	1,369,862.36	1,980,955.911
	Valid N	14					
	(listwise)						
Festival	Totsub20092012	27	21,498	3,300,000	7,787,160	288,413.33	620,118.874

	Totsub20132016	39	0	3,160,359	5,285,359	135,522.03	504,804.846
	Totsub20172020	44	0	3,227,031	9,461,996	215,045.36	483,507.383
	Totsub20212024	44	0	3,027,770	11,087,199	251,981.80	452,761.208
	Valid N	20					
	(listwise)						
Music	Totsub20092012	29	32,241	2,213,024	10,802,892	372,513.52	470,468.859
	Totsub20132016	34	0	643,250	5,800,000	170,588.24	217,455.951
	Totsub20172020	35	0	798,800	8,391,467	239,756.20	216,517.602
	Totsub20212024	35	0	1,110,000	10,799,000	308,542.86	310,579.768
	Valid N	21					
	(listwise)						
Music	Totsub20092012	10	138,370	749,455	2,626,426	262,642.60	177,859.950
theatre	Totsub20132016	14	0	638,250	2,530,589	180,756.36	226,990.260
	Totsub20172020	16	0	644,800	3,801,619	237,601.19	215,315.612
	Totsub20212024	14	0	830,000	4,562,120	325,865.71	235,400.114
	Valid N	5					
	(listwise)						
Opera	Totsub20092012	2	163,369	566,145	729,514	364,757.00	284,805.641
	Totsub20132016	6	0	24,452,934	39,493,794	6,582,299.00	9,532,814.811
	Totsub20172020	7	0	24,846,852	40,555,350	5,793,621.43	9,161,997.501
	Totsub20212024	8	118,750	25,915,000	44,486,750	5,560,843.75	8,995,412.639
	Valid N	1					
	(listwise)						
Symphony	Totsub20092012	0					
Orchestra							
	Totsub20132016	7	2,735,637	7,092,394	37,589,685	5,369,955.00	1,801,102.132
	Totsub20172020	8	3,044,368	7,234,281	41,629,229	5,203,653.63	1,898,105.047
	Totsub20212024	8	3,395,900	7,545,000	44,865,346	5,608,168.25	1,793,737.114
	Valid N	0					
	(listwise)						

Theatre	Totsub20092012	60	127,703	2,995,000	43,294,276	721,571.27	692,119.204
	Totsub20132016	77	0	2,920,236	33,224,862	431,491.71	688,140.773
	Totsub20172020	75	0	2,980,437	39,368,732	524,916.43	655,994.179
	Totsub20212024	71	0	3,107,000	42,745,135	602,044.15	696,799.428
	Valid N	37					

Table 9: Descriptive Statistics per funding period divided by genre

# **Multivariate Tests**<sup>a</sup>

					Hypothesis	Error		Partial Eta
	Effect		Value	F	df	df	Sig.	Squared
Dance	Fundingperiods	Pillai's	,670	7,445	3,000	11,000	,005	,670
		Trace						
	Fundingperiods	Pillai's	,000		,000	,000		
	* GenreCode	Trace						
Festival	Fundingperiods	Pillai's	,527	6,314	3,000	17,000	,004	,527
		Trace						
	Fundingperiods	Pillai's	,000		,000	,000		
	* GenreCode	Trace						
Music	Fundingperiods	Pillai's	,393	3,883	3,000	18,000	,027	,393
		Trace						
	Fundingperiods	Pillai's	,000		,000	,000		
	* GenreCode	Trace						
Music	Fundingperiods	Pillai's	,607	1,028	3,000	2,000	,528	,607
theatre		Trace						
	Fundingperiods	Pillai's	,000		,000	,000		
	* GenreCode	Trace						
Theatre	Fundingperiods	Pillai's	,313	5,157	3,000	34,000	,005	,313
		Trace						
	Fundingperiods	Pillai's	,000		,000	,000		
	* GenreCode	Trace						
= 11 10			4.					

Table 10: Anova test on genres per funding period

# 4.5.2 Managerial insights

#### Dance

For the genre dance, the results from the ANOVA analysis in table 10 show significant effects for the funding periods (with p-values as low as 0.005 for Dance). This shows that the amount of subsidy changes significantly for dance over the different funding periods. The means of the different funding periods in table 9 show that the average amount of subsidy per year has risen, with the exception of the funding period of 2013 - 2016. The amount of organisations that receive subsidy (N) has been fluctuating a little over the years, staying between 21 and 27 organisations that received subsidy.

#### Festival

For the genre festival, the results from the ANOVA analysis in table 10 show significant effects for the funding periods (with p-values as low as ,004). This shows that the amount of subsidy changes significantly for festivals over the different funding periods. The means of the different funding periods in table 9 show that the average amount of subsidy per year has changed quite a lot, especially during the funding period of 2013 - 2016. The amount of organisations that receive subsidy (N) has been rising over the years, going from 27 organisations to 44 organisations that received subsidy.

# Music

For the genre of music, the ANOVA results presented in table 10 indicate significant effects for the funding periods (with p-values as low as 0.027). This suggests that the amount of subsidy received by music organisations fluctuates significantly across different funding periods. The means displayed in table 9, the average subsidy amount per year has been increased during the latest funding period (2021-2024) after being lower since the funding period of 2009 - 2012. The number of organisations receiving subsidies (N) has remained relatively stable, fluctuating slightly around an average of 30 to 35 organisations across the funding periods.

#### Music theatre

For the genre of music theatre, the ANOVA analysis results in table 10 also show significant changes in subsidy amounts across funding periods, though the p-values (0.528) suggest that these changes are not statistically significant. This means that the subsidy has remained stable over the years. However, it should be noted that the amount of organisations this is based on is

especially low for music theatre, with an N of 5 in this anova analysis. Although subsidy has remained significantly stable for these 5 organisations, it is not a very reliable analysis for the entire genre of music theatre. The mean subsidy amounts listed in table 9 reveal fluctuations across the funding periods, with an increase in the most recent period (2021-2024). The number of organisations that receive subsidies (N) is relatively low compared to other genres, with a count that has ranged from as few as 10 organisations in earlier periods to 14 in the latest period, highlighting the niche nature of music theatre within the broader performing arts sector.

# Opera

For the genre of opera, the results from the ANOVA analysis in table 10 are inconclusive due to insufficient data in funding period 2009 - 2012 (N=1). This prevents a reliable statistical analysis of trends over time. However, the descriptive statistics in table 9 show that the funding for opera, where available, tends to be considerably high compared to other genres, this aligns with the generally high costs associated with producing opera. Since the 2013-2016 funding period, the average subsidy amount per year appears to show minimal volatility, suggesting a level of consistency in the funding amounts during the periods for which data is available. The number of organisations that receive subsidies (N) is relatively low with at most 8 organisations that receive subsidy.

# Symphony Orchestra

For the genre of symphony orchestra, the results from the ANOVA analysis in table 10 also show inconclusive findings due to limited data in the earliest funding period of 2009 - 2012 (N=0). The descriptive statistics in table 9 indicate that, where funding is available in later periods, it is generally high. This aligns with the high operational and production costs typically associated with maintaining a symphony orchestra. From the 2013-2016 funding period onwards, the average subsidy amounts demonstrate minimal volatility. The number of organisations receiving subsidies remains quite low, with no more than 8 organisations funded in any given period.

#### Theatre

For the genre of theatre, the results from the ANOVA analysis in table 10 indicate significant effects for the funding periods (with p-values as low as 0.005 for Theatre). This demonstrates that the amount of subsidy allocated to theatre organisations has varied significantly across the

different funding periods. The means of the different funding periods in table 9 show that the average amount of subsidy per year generally increased, with a dip in 2013 - 2016. The number of organisations receiving subsidies (N) has also seen growth, starting with 60 organisations in the 2009-2012 period and reaching as high as 77 organisations in 2013-2016, before stabilising slightly in the next two periods.

# 5. Discussion

# 5.1 Summary of results and theory

My research was designed to answer a series of questions. What is the extent of volatility in governmental subsidies provided to performing arts organisations in the Netherlands? What are the common operational outcomes for performing arts organisations following cessation of governmental subsidy support? And are there disparities in governmental subsidy allocations between different types (genres) of performing arts organisations? These questions have been answered extensively in my results chapter. In this section we will summarise the answers and connect the outcome to the existing literature.

# 5.1.1 What is the extent of volatility in governmental subsidies provided to performing arts organisations in the Netherlands?

The analysis of the subsidy data show that governmental subsidies for performing art organisations are volatile with a coefficient of variation of 25.11%. Between the two subsidy institutions, the Fonds Podiumkunsten (57.27%) shows higher volatility than the Basisinfrastructuur (18.53%). This finding shows that BIS subsidies overall provide a more stable support to performing art organisations than FPK.

The scatter plots in figure 1 visualise the trends for received subsidy amounts from BIS and FPK across the four funding periods. The number of organisations being subsidised by both FPK and BIS dropped significantly during the 2013-2016 period, this decline can be mainly attributed to the decision to significantly reduce cultural funding made by the, at the time newly, instated coalition of the Rutte/Verhagen cabinet in 2011 (Vinkenburg, 2021). These findings are in line with Froelich's (1999) observation that government allocation of funding tends to fluctuate with changes in political leadership and public policy, potentially destabilising these organisations. This trend is evident in both BIS and FPK allocations, showing a direct impact of political changes on subsidy volatility.

# 5.1.2 What are the common operational outcomes for performing arts organisations following cessation of governmental subsidy support?

This study reveals that governmental subsidy cessation significantly affects the organisational sustainability of performing arts organisations. When subsidies were withdrawn, very few organisations (15.07%) were capable of continuing their operations independently. Moreover, a considerable proportion of organisations (30.14%) cease

operations following the cessation of subsidies. These findings underscore the critical dependency that these performing arts organisations have on these funds and is consistent with Gronbjerg's insights (1993) that public funding has become critical for non-profit operations to continue their operations. It also aligns with Hudon and Traca's view that while subsidies can contribute to the growth of performing arts organisations, they also create dependencies that can undermine long-term sustainability (Hudon & Traca, 2006).

Other operational outcomes were that 28.77% of the organisations managed to secure alternative funding after their FPK or BIS subsidy stopped, and 19.18% of the organisations had to downsize their scale of operations to survive financially. A few organisations (6.85%) closed due to reasons other than the direct discontinuation of subsidies.

Another significant observation from this study is the impact of the turbulent funding period of 2013 - 2016. During this period, 51 organisations lost their subsidy support (figure 5), which is the most amount of subsidy cessation in all the funding periods. In this period 17 organisations closed due to discontinuation of subsidy, 8 downsized and 14 found alternative funding. These observed outcomes corroborate with Hodge and Piccolo's observation (2005) that non-profits that heavily rely solely on government funding are particularly vulnerable during economic downturns. This vulnerability is demonstrated by the large number of organisations that either completely shut down or scaled back operations during this turbulent period. Hodge and Piccolo also point out that depending on multiple funding makes organisations less vulnerable. The fact that over all the funding periods 28.77% of the organisations secured alternative funding, shows the dependency of these organisations on funding in general, but also shows that applying for multiple funding sources could be important for the sustainability of the organisation.

These findings urge us to consider the larger implications of these subsidy cuts and closed organisations as a result of these cuts. Building on the analogy of Alan Peacock (1994), just as irreparable damage to natural landscapes can never be undone, the loss of cultural institutions and the arts they produce could deprive future generations of a rich cultural heritage. The fact that 30.14% of the organisations stop existing due to the discontinuation of subsidy is a scary statistic. This perspective demands a reevaluation of the way we subsidise these organisations to prevent irrevocable losses in the cultural sector. Because if the current system allows organisations to become so dependent on subsidies that they cannot exist without it, this is problematic.

5.1.3 Are there disparities in governmental subsidy allocations between different types (genres) of performing arts organisations?

The findings of subquestion 3 showed that there are significant disparities in subsidy allocations across different genres. Notably, the genres opera (6.573%) and symphony orchestra (6.298%) are both extremely less volatile than the other genres. While music (84.174%) and music theatre (58.963%) are the most volatile genres. In third place of most volatile is festivals with 49.102%, followed by theatre (37.124%) and dance (34.307%).

Even though we found that the genre theatre receives the most subsidy overall as shown in figure 2, symphony orchestra and opera receive undoubtedly the most amount of subsidy per organisation. On top of this, the subsidies for these genres are the most stable. These findings are consistent with the theories proposed by Towse (2010) and Feder and Katz-Gerro (2012) that both point out that traditional forms of art typically receive substantial and stable support from the government. The observed funding patterns between genres raise significant questions about the objectives and fairness of cultural subsidy policies. Because while preserving cultural heritage may be important, and opera and orchestra are expensive performances to make and do deserve funding, the difference in funding per organisation is enormous between genres, with both opera and symphony orchestra averaging above 5 million per year per organisation, while theatre, music and musical theatre have to make due with below 470.000 per organisation. This systematic favouring of opera and orchestra in governmental support, could limit the subsidy available for more innovative or diverse art forms. Therefore this phenomenon could limit the diversity of cultural expressions and restrict the evolution of the arts sector to appeal to a broader demographic.

# 5.1.4 Subquestion 4: Are there disparities in governmental subsidy allocations across different funding periods for each genre?

The analysis in question 4 shows a diverse picture of how subsidies are distributed and how stable those subsidies are during the different funding periods. Despite fluctuations, the average amount of subsidy each organisation receives has been increasing. The number of organisations receiving subsidies overall fluctuates, but also seems to be growing. This is consistent with the assumptions made with the boxplot in figure 1.

# 5.2 The cost and benefits of subsidy volatility

In this study we have tried to raise awareness of the volatility of governmental subsidies to the performing arts. We found that governmental subsidies for the performing arts are volatile and this volatility has an influence on the organisational sustainability of performing art organisations. But, is this volatility a problem or not?

The volatility in subsidy allocation can have bad outcomes. The findings of this study indicate that this subsidy volatility can lead to notable instability within performing arts organisations. As observed, 30.14% of organisations cease operations due to discontinuation of subsidy. This shows how highly dependent this sector is on consistent funding, because in a market-driven economy performance art can be underconsumed, and highly costly to make due to Baumol's cost disease. Thus, volatility in subsidies brings the risk of closure of organisations.

Volatility in subsidies could also discourage innovation within the arts. With uncertain funding, organisations might be less likely to take financial risks and artistic risks, which could lead to more conservative artistic output. This is directly in contrast with one of the reasons why governments subsidise the arts, where subsidies help artists to pursue art for art's sake, by mitigating the economic pressures that might otherwise dictate creative choices (Eikhof and Haunschild, 2007). In this context, subsidy volatility negatively influences artistic innovation. On the other hand, volatility could also help keep organisations on their toes. When subsidy is volatile and funding is not a given, organisations are compelled to work harder to keep their subsidies, especially considering the intense competition for these funds. Therefore, subsidy volatility, while challenging, maintains a level of competition and freshness in the performing arts sector, which could paradoxically benefit innovation.

Another negative impact of the volatility in subsidy allocation can be its impact on workforce stability within the performing arts sector. The findings show that cessation of subsidies can result in downsizing operations and staff. So when funding is inconsistent, organisations may be forced to reduce their workforce. Because of this, subsidy volatility can lead to job insecurity for artists, technicians and other staff. This instability might withhold skilled professionals from entering the performing arts sector or lead to a brain drain as talent seeks more stable employment opportunities in other fields. Because of this, the ripple effects of subsidy volatility affect the sector's ability to maintain a committed and skilled workforce that sustains the performing arts.

Although the volatility in subsidy allocations undoubtedly presents some negative influences, it might not only be harmful to the performing arts sector. For new creators and emerging performing arts organisations, a dynamic funding environment could present opportunities. If subsidies were not volatile and rigidly allocated to established organisations, little to no budget would be left to support new performing art organisations. Therefore subsidy volatility ensures that not all resources are locked, allowing for a periodic reassessment and complete reallocation of funds.

# 6. Conclusion

This research examined the volatility of subsidies in the performing arts sector in the Netherlands from 2009 to 2024 and assessed how this volatility impacts organisational sustainability when these subsidies were withdrawn. With quantitative secondary data analysis, we identified considerable volatility in the subsidies provided to performing arts organisations in the Netherlands from 2009 to 2024. Thereby, it was demonstrated that the volatility of the subsidies correlate with notable changes in the organisational sustainability, with the most common responses to subsidy cessation being ceasing of operations, seeking alternative funding sources or downsizing of operations.

These findings show the vulnerability of performing arts organisations to changes in government funding and how crucial the role of consistent financial support can be for the continuation of these performing art organisations. This however, also highlights that subsidy influences what gets produced. And while especially the genres opera and symphony orchestras currently benefit from this, a governmental subsidy system that supports both traditional and other performance arts forms equally, might be more fair and create a more inclusive cultural sector.

This study is limited by the availability of data. First of all, due to incomplete data on private and municipality subsidies only the volatility of government subsidies could be calculated because this data was publicly published by FPK and BIS. Due to this reliance on public secondary data, no additional financial information was available from performance art organisations, such as overall revenue, ticket revenue, overall subsidy received, etc. Therefore no research could be done about how much these organisations financially rely on subsidies. This information could have given a better understanding of why some organisations are able to maintain their operations after cessation of government funding, and some are not.

Future research could therefore be done on the volatility of private and municipal subsidies. Including these types of subsidies would give a more comprehensive view of the funding system for performing arts organisations in the Netherlands. Additionally, if private and municipality subsidies were researched, it would also be possible to examine how organisations diversify their funding portfolio and what strategies are most effective for performing arts organisations in mitigating the impacts of subsidy cuts. This way researchers could expand on the statements of Hager (2001) that suggest that organisations that rely on multiple funding streams are more organisational sustainable. Furthermore, qualitative

research, such as interviews with leaders of performing arts organisations, could provide further insights into how organisations manage the volatility of subsidies and what implications this volatility might have on their daily operations and long term planning.

In this study we have tried to raise awareness of the volatility of governmental subsidies to the performing arts. Policymakers and stakeholders in the cultural sector are encouraged to reevaluate funding systems in light of these findings in order to provide more consistent and fair support for the performing arts. This is crucial to improve the organisational sustainability of performing organisations. Further practical implications for managers of performance art organisations are to rely on multiple funding sources to obtain organisational sustainability.

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# 8. Appendix

# Appendix 1 Full database

# Appendix 2 Bibliography database

To make the database, documents from Fonds Podiumkunsten and Basisinfrastructuur were used. Other sources were used to make claims about the operational outcomes. These sources are referenced in the database column: "comments".

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# **Appendix 3: complete descriptive statistics different genres**

# **Descriptive Statistics**

GenreCode		N	Minimum	Maximum	Mean
Dance	MeanSubsidyTotal	29	81,770.33	7,115,677.67	960,105.3877
	MeanBIS	18	61,849	7,115,678	1,313,074.76
	MeanFPK	21	37,500	1,026,934	346,604.97
	SDTotal	29	33,587.57	1,778,701.29	329,386.4029
	SDBIS	18	123,698.50	1,247,786.08	419,620.7254
	SDFPK	20	9,427.85	1,778,701.29	232,184.0450
	Valid N (listwise)	9			
Festival	MeanSubsidyTotal	50	10,749.00	3,178,790.00	164,450.5287
	MeanBIS	11	30,875	3,178,790	419,340.24
	MeanFPK	49	10,749	340,054	105,349.29
	SDTotal	50	3,535.53	330,196.63	80,747.8320
	SDBIS	11	61,750.00	331,357.33	180,388.8154
	SDFPK	49	3,535.53	189,296.94	70,252.7213
	Valid N (listwise)	10			
Music	MeanSubsidyTotal	42	26,600.50	675,974.86	187,470.2385
	MeanBIS	8	100,090	277,500	187,636.28
	MeanFPK	42	26,601	1,207,275	229,775.92
	SDTotal	42	3,535.53	810,469.27	157,800.7770
	SDBIS	8	159,099.03	555,000.00	367,034.9407
	SDFPK	42	3,535.53	876,105.10	136,733.7690
	Valid N (listwise)	8			
Music	MeanSubsidyTotal	20	44,473.40	656,426.25	186,754.7120
theatre					

	MeanBIS	5	55,592	559,504	193,422.38
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	MeanFPK	17	50,000	656,426	209,049.74
	SDTotal	20	7,954.95	316,872.29	110,115.5977
	SDBIS	5	111,183.50	317,323.25	186,423.6397
	SDFPK	17	7,954.95	134,350.29	74,845.8229
	Valid N (listwise)	2			
Opera	MeanSubsidyTotal	8	59,375.00	25,071,595.33	5,195,454.4821
	MeanBIS	5	200,000	25,071,595	8,174,858.80
	MeanFPK	4	59,375	460,300	236,124.94
	SDTotal	8	83,968.93	756,499.45	341,501.9226
	SDBIS	5	319,324.35	756,499.45	488,215.8862
	SDFPK	4	83,968.93	238,223.44	151,296.2458
	Valid N (listwise)	1			
Symphony	MeanSubsidyTotal	8	3,129,157.33	7,290,558.00	5,315,351.8333
Orchestra	MeanBIS	8	3,129,157	7,290,558	5,315,351.83
	MeanFPK	0			
	SDTotal	8	189,507.90	621,993.75	334,780.7555
	SDBIS	8	189,507.90	621,993.75	334,780.7555
	SDFPK	0			
	Valid N (listwise)	0			
Theatre	MeanSubsidyTotal	93	39,583.33	3,000,668.25	468,228.8626
	MeanBIS	27	167,391	3,000,668	998,218.96
	MeanFPK	71	39,583	876,111	261,232.45
	SDTotal	93	4,242.64	943,868.05	173,974.4940
	SDBIS	27	47,153.21	863,889.33	281,086.9963

	SDFPK	70	4,242.64	943,868.05	139,411.1497
-	Valid N (listwise)	4			