

10 Measuring the performance of arts and sports spending

- 10.1** Public bodies should have robust performance measurement and reporting frameworks in place so they can demonstrate transparently that their key programmes and services are being delivered in an effective and efficient manner while achieving value for public money.
- 10.2** Performance information is the means by which an organisation can be assessed in terms of how well it is performing against its aims and objectives. It helps to ensure that there is effective planning, monitoring and evaluation of performance as well as external accountability. Because it potentially demonstrates the progress an organisation is making in achieving its objectives, it plays an important role in
- improving the quality of services delivered and making organisations more efficient and effective
 - developing an organisation's strategies and policies, for example by identifying what works and what does not work
 - business planning, particularly translating high level objectives into actions and performance measures
 - helping management understand how well the organisation, divisions and individuals are performing
 - deciding on the allocation of resources and the prioritisation of services, and
 - accountability to the Oireachtas and other key stakeholders — it allows stakeholders to understand what is (or is not) being achieved, and how to drive improvement.
- 10.3** The annual *Revised Estimates for Public Services* (the Revised Estimates) published by the Department of Public Expenditure, National Development Plan Delivery and Reform (Department of Public Expenditure) includes performance measures and indicators at individual vote and expenditure programme level.^{1,2} The production of that extensive information annually is time consuming and resource intensive across all central government departments and offices.
- 10.4** While the spending on each expenditure programme is subject to audit and is reported in the relevant vote appropriation accounts, the outturn in terms of performance measures or relevant context indicators is not reported in the accounts. Instead, performance outturns are typically presented with the following year's estimate, as part of the Revised Estimates process. Independent audit of the measures or indicators is not a required feature of the system for publication of the performance information.
- 10.5** This examination was undertaken to assess whether the performance measures used by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (the Department) are useful for monitoring and evaluating the outcomes and value for money of its key programmes. The examination focused on two of the Department's programmes — programme B Arts and culture, and programme D Sports and recreation services.

¹ **Performance measures** relate to variables that are capable of being measured by reference to some quantification standard, or agreed basis of counting, that is relevant to the user of the measure. **Performance indicators** relate to quantifiable factors that indicate what the desired performance is, but do not measure it directly and/or precisely.

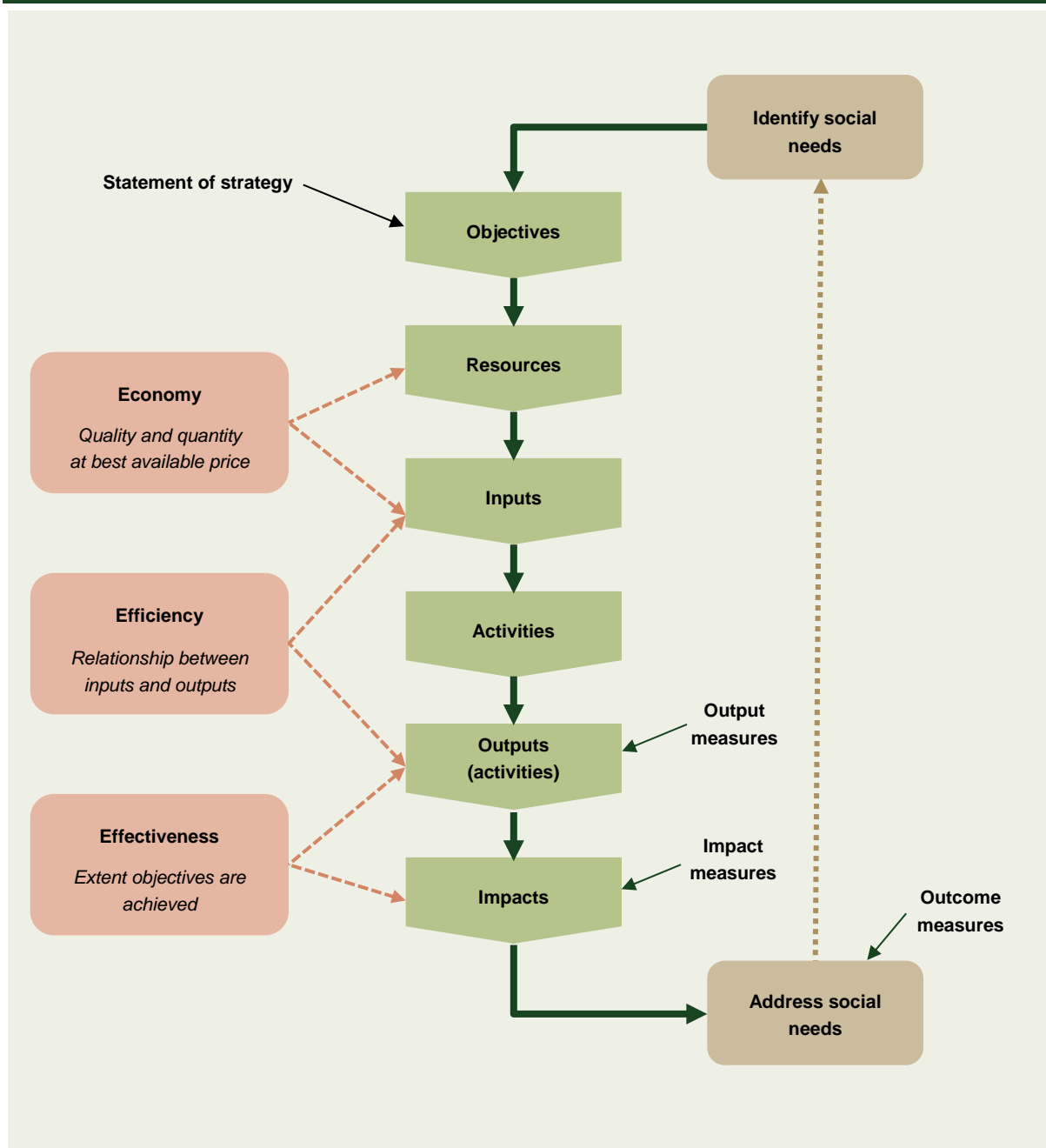
² The Department of Public Expenditure is now promoting the term 'performance metric' (instead of 'measures and indicators') to streamline the language.

- 10.6** The examination team liaised with staff of the Department and reviewed a number of the documents including statements of strategy, performance delivery agreements, and the appropriation accounts and Revised Estimates for Vote 33.

Performance management and value for money

- 10.7** Measuring the performance of Exchequer funded entities should, over time, help public sector bodies to address relevant social needs of citizens. The relationship between the resource inputs and what they actually achieve in terms of outputs and outcomes determines the economy, efficiency and effectiveness of spending — these are collectively referred to as the ‘value for money’ achieved (see Figure 10.1).

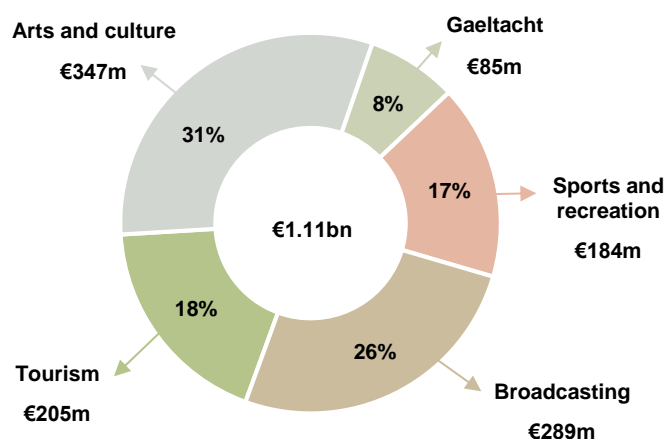
Figure 10.1 Performance management and the value for money (VFM) framework



Structure of the vote

- 10.8** The Department incurred total expenditure of around €1.1 billion under the vote in 2023, delivered across five expenditure programmes (see Figure 10.2). Expenditure for programme B Arts and culture and programme D Sports and recreation together accounted for around 48% (€531 million) of the Department's total expenditure.

Figure 10.2 Programme expenditure in 2023



Source: Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media Appropriation Account 2023

Strategic objectives

- 10.9** The mission of the Department is to lead sustainable development of tourism, media and the Gaeltacht, promote participation in the culture, arts and sports sectors and the Irish language, support social progress, and enhance cultural and economic growth across Irish society.
- 10.10** The Department's statement of strategy for the period 2023 to 2025 identifies six goals, of which two relate to the delivery of programme B Arts and culture and programme D Sports and recreation. These are
- **Arts and culture goal** — to support and develop engagement with and in, the arts, culture and creativity by individuals and communities, enriching lives through cultural and creative activity; to promote Ireland's arts, culture, and creativity globally; and to drive a more vibrant and diverse night-time economy
 - **Sports and recreation goal** — to promote greater sports participation by all, with particular focus on female participation and diversity, while continuing to invest in new sports facilities, high performance athletes and the hosting of major events.
- 10.11** The Department further articulates these two goals through 22 more specific 'high level strategies' — 14 for the arts programme and eight for the sports programme (see Annex 10A).

Performance measures in annual estimates

- 10.12** The Revised Estimates — estimates of spending (or budgets) for the various voted services — are presented to the Oireachtas on a programme-by-programme basis, setting out
- the proposed financial and human resources inputs for the programme for the budget year (with the equivalent prior year budget figures as comparators)
 - targets for key activities and/or outputs to be delivered in the budget year (with two prior years for comparison)
 - historical 'context and impact indicators', without targets and
 - equality budgeting objectives and performance indicators.
- 10.13** As required under the cross-departmental framework for the estimates, the Department has developed a set of measures and indicators for its key outputs and activities funded under its arts and sports programmes. These are presented in schedules attached to the individual programme estimates, together with target values to be achieved. Some context and impact indicators and 'equality budgeting objectives and performance indicators' are also presented.
- 10.14** The format of presentation of the performance information in the Revised Estimates is standardised across all the votes. In general, the information is presented using small fonts, and with minimal definition of measures/indicators. The information is often both difficult to read and challenging to interpret in a meaningful way.
- 10.15** While the spending on the programmes is reported in the Department's appropriation account and is subject to audit, the outturn in terms of performance measures or any context and equality indicators are not reported in the accounts. Instead, these results are presented with the following year's estimate, as part of the Revised Estimates. Separately, some performance results are also published in the annual *Public Service Performance Report*.¹

Strategic alignment of measures

- 10.16** The output measures/targets presented in the 2023 revised estimate for Vote 33 were compared to the high level strategies articulated for the programmes (see Annex 10A). This indicated there was a degree of alignment between the published performance targets/measures and the strategies for the sports programme — seven of the eight high level strategies had at least one related performance target/measure for 2024. In comparison, the alignment was much weaker for the arts programme — there were performance targets/measures for just six of the 14 high level strategies.
- 10.17** The Department stated that it may not be possible to align quantitative metrics to all high level strategies. For example, an output measure for the development of the Sport Ireland national sports campus, including the development of projects set out in the campus masterplan, would not be possible as it is not quantifiable in a statistical manner.

Relevance of measures

- 10.18** For the 2023 estimate, 16 performance measures were provided for the arts programme and 15 for the sports programme (see Figure 10.3 and Figure 10.4 below). The overall number of performance measures presented has almost doubled for these programmes since 2017.

¹ The most recently published *Public Service Performance Report* (for 2023) is available [here](#). The reports about the arts and sports programmes are available at pages 188 – 189 and 192 – 193 respectively.

Figure 10.3 Programme B Arts and culture — output targets 2017 – 2024, and context and impact indicators 2017 – 2022

Output measures — targets		Subhead	2017	2018	2019	2020	2021	2022	2023	2024
1	No. of local authorities funded under Creative Ireland	B.6				31	31	31	31	31
2	No. of arts and culture organisations (theatres, galleries etc.) in receipt of capital grants	B.7				Not provided	180	150	120	110
3	No. of artists supported to promote Irish culture abroad	B.8				1,800	900	500	1,000	2,800
4	No. of events with Irish artists supported globally	B.8				600	300	300	500	620
5	No of individual artists allocated funding	B.9	410	550	600	600	700	1,000	2,100	2,100
6	No. of arts organisations in receipt of funding	B.9	460	500	600	720	840	895	1,075	1,075
7	No. of feature film/TV drama projects receiving production funding from Screen Ireland	B.12		37	39	40	48	53	53	55
8	No. of screen skills development initiatives	B.12				60	65	70	70	70
9	Film skills development — participants	B.12						1,000	1,000	1,000
10	Projects invested in by Screen Ireland ^a	B.12	36	37	39	Not provided	206	280	280	280
11	No. of artists supported — basic income for the arts (pilot scheme)	B.16						2,000	2,000	2,000
12	No. of grants awarded under the Live Performance Support Scheme (LPSS)	B.17				Not provided	237	120		
Context and impact indicators — actuals		Subhead	2017	2018	2019	2020	2021	2022	2023	2024
13	No. of visitors to cultural institutions ^b	Subhead not specified for these output measures	5m	4.7m	4.9m	0.73m	1.26m	3.15m	Outturns provided two years in arrears.	
14	No. of learning and participation events at national cultural institutions (NCI)			4,833	8,470	384	2,435	10,555		
15	No. attending NCI learning and participant events			338,000	511,000	233,000	586,000	469,000		
16	Irish artists supported by Culture Ireland									
	▪ No of artist/organisations supported		450	550	550	345	300	1,560		
	▪ Total amount of grant-aid		€3.5m	€4m	€4.1m	€4.1m	€4.6m	€5.08m		
	▪ Global Reach ^c		3.5 m	5.5 m	6 m	4 m	6 m	7.8 m		
No targets provided for outcome indicators to compare against actual performance										

Source: Revised Estimates for Public Services 2017 – 2024

Notes: a Prior to 2021, only the number of feature films/TV dramas receiving production funding were counted in as projects invested in by Screen Ireland. Since 2021, all projects funded are being included.

b Rounded.

c The Global Reach indicator is the audience numbers associated with the funding provided. The Department noted that the audience numbers have been incorrectly reported as financial information. The Revised Estimate for 2024 has been updated to reflect the correct classification of this information.

Arts programme measures

- 10.19** Many of the performance measures for the arts programme are focused on how the money was to be spent, in terms of (target) number of recipients. These convey no information about any outputs achieved from the spending in question. For example,
- For the €22.8 million scheme for regional museums, galleries, cultural centres and projects (subhead B.6), the only related measure is the number of local authorities (31) funded under 'Creative Ireland'.
 - For the €36.7 million capital funding scheme for cultural infrastructure and development (B.7) in 2023, the only measure presented is the number of organisations in receipt of capital grants in the year. The figures shown indicate a drop in the target number of projects supported (120 in 2023, down from 150 in 2022) which contrasts with a 31% increase in the financial provision (up from €28.1 million in 2022).
 - For the €130 million provision for An Chomhairle Ealaíon (subhead B.9), there are two measures: the number of arts organisations in receipt of funding, and the number of individual artists in receipt of funding. However, since the quantum of funding for each of these categories is not presented, it is difficult to assess the significance of this.
- 10.20** The Department has stated that
- Funding under subhead B.6 feeds into a number of business units across the arts and culture division. While the only measure published in the Revised Estimates relates to the number of local authorities supported by Creative Ireland, other performance measures are included in various service level agreements/ performance delivery agreements with grantees. Some programmes and initiatives are difficult to quantify from a statistical/quantitative perspective — for example, night-time economy schemes are currently in their pilot phase, so it is not possible yet to identify clear specific measurable indicators.
 - For subhead B.7, the drop in the number of projects between 2022 and 2023 and the increase in expenditure during the same period, is due to a number of very significant capital projects being funded under the national development plan.
- 10.21** There are four performance measures in relation to the €37.9 million in voted funding for Fís Éireann/Screen Ireland (subhead B.12). One relates to the 'number of screen skills development initiatives' to be funded, which is a relatively imprecise description. An apparently related measure is the 'number of participants in film skills development' which appears to be closer in nature to an output measure. The remaining two measures — 'projects invested in by Screen Ireland' and 'number of feature film/TV drama projects receiving production funding' — appear to be overlapping categories. As with the subhead B.9 funding, the quantum of funding assigned to any of these sub-categories of spending is not presented.
- 10.22** In addition to the 'mainstream' Fís Éireann/Screen Ireland performance measures, there are two 'equality performance measures' (set out in Annex 10B). These relate to the percentage of applications received by Fís Éireann/Screen Ireland 'with female talent attached', and the number of applications 'with female talent attached' that are successful. The significance of this specific condition cannot be meaningfully interpreted.

- 10.23** Subheads B.5 (€27.4 million), B.10 (€18.7 million), B.11 (€10 million) and B.13 (€13.4 million) provide for general funding for a range of national cultural institutions. While the total visitor numbers, aggregated across the various national cultural institutions, are reported as context and impact indicators in the Revised Estimates, no output measures are presented for these subheads.
- 10.24** The arts programme impact and/or outcome indicators presented with the 2023 estimate are not related to individual expenditure subheads. Two relate to visitors or participants in activities at national cultural institutions, but it is unclear what institutions are included, or what 'good performance' would represent.
- 10.25** A measure of the impact of the funding for the Culture Ireland programme (€4.6 million in 2022) to support Irish artists abroad is described as 'Global Reach' and reported at €7.8 million in 2022. The Department has stated that the 'Global Reach' indicator was incorrectly reported in the Revised Estimates as financial information.¹ It has been corrected in the Revised Estimates for 2024 to refer to audience numbers.
- 10.26** The Department stated that although individual metrics for each national cultural institution could be provided in the Revised Estimates, it would add significantly to the data presented.
- 10.27** More generally, the impact indicators are historic figures, predating both the budget year and the prior-year budget comparator. Consequently, they are not indicative of the impact that is expected from the relevant programme expenditure.
- 10.28** The Department stated the information it provides in the Revised Estimates is based on guidance from the Department of Public Expenditure.

¹ The same error was repeated in the Revised Estimates for a number of years.

Figure 10.4 Programme D Sports: output targets 2017 – 2024, and context and impact indicators 2017 – 2022^a

Output measures — targets		Subhead	2017	2018	2019	2020	2021	2022	2023	2024
1	Number of sports facilities/projects under construction or completed in the year	D.3			1,000	1,000	700	665	730	730
2	Sports capital programme — number of payments made	D.3	1,300	1,280	1,600	1,400	1,600	1,520	1,670	1,750
3	Sports capital programme — value of payments made	D.3	€44m	€35.3m	€43.2m	€40m	€36m	€34m	€46m	€34m
4	Swimming pools — number and value of payments	D.4	10 €4.2m	10 €4.2m	10 €4.1m	Not provided	5 €4m	5 €4m	5 €4m	3 €2m
5	Recipients Covid-19 support sports sector <ul style="list-style-type: none">National governing bodies — NGBsLocal sports partnerships — LSPs	D.5					47 NGBs 29 LSPs	50 NGBs 27 LSPs		
6	Number and value of large scale sport infrastructure fund (LSSIF) payments	D.7					18 €14.6m	55 €14.6m	55 €14.6m	90 €42.6m
7	Number of LSSIF projects completed	D.7					4	12	12	8
8	Number of LSSIF projects in design	D.7					7	5	7	6
9	Number of LSSIF projects under construction	D.7					10	7	19	13
Context and impact indicators — actuals		Subhead	2017	2018	2019	2020	2021	2022	2023	2024
10	Level of participation in sport and physical activity, as measured by Irish Sports Monitor (% adults)	Subhead not specified for these output measures	43%	43%	46%	46%	40%	43%	Outturns provided two years in arrears.	
11	Levels of participation in a sporting session, as measured by Irish Sports Monitor (% adults who take part in at least one session lasting 30 minutes or more, at least once a week)		39%	39%	43%	43%	34%	38%		
12	Number of medals won in international competition at elite level (in sports supported by Sport Ireland)		72	77	80	14	62	105		
13	Number of visitors to the National Aquatic Centre		1.1m	1.15m	1.0m	0.32m	0.26m	0.8m		
14	Number of days of support services (science, medicine and lifestyle) delivered to athletes by Sport Ireland Institute		2,961	3,303	3,304	4,107	5,012	5,386		
15	Number of anti-doping tests conducted as part of the National Testing Programme		989	1,112	1,303	1,045	1,354	1,415		
No targets provided for outcome indicators to compare against actual performance										

Source: Revised Estimates for Public Services 2017 – 2024

Note: a The transfer of the sports function from the former Department of Transport, Tourism and Sport (Vote 31) came into effect from 16 September 2020 under SI 339/220. All information regarding Programme D prior to 2020 was taken from Vote 31.

Sports programme measures

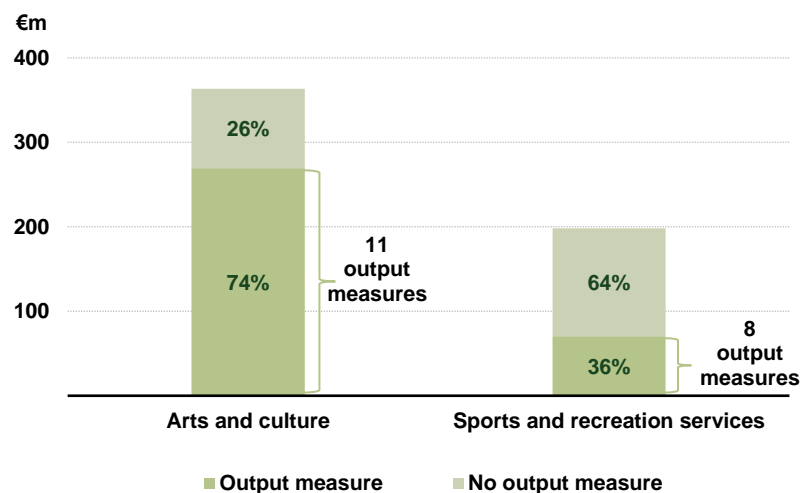
- 10.29** The overall estimate for the sports and recreation programme amounted to €198 million in 2023.
- 10.30** There were no mainstream output measures in respect of subheads D.5 (€105 million) and D.6 (€12 million), funding from which was provided to support the activities of Sport Ireland. However, the context and impact indicators presented for the programme relate to Sport Ireland's areas of responsibility: percentage of adult population participating in regular sport activity; medals won in elite international competitions; number of users of the National Aquatic Centre.
- 10.31** While there is reliable measurement of these indicators, the information in the Revised Estimates is provided two years in arrears and there are no annual performance targets set. The Department stated that participation can only be measured in arrears and is measured by the Irish Sports Monitor, a survey that measures sports participation across Ireland.¹ Therefore, the information provided by the Department is the most up to date available. Similarly, it is not possible to include annual performance targets for these context and impact indicators as the Revised Estimates only provide for historical context and impact indicators without targets.
- 10.32** All of the eight equality performance indicators (set out in Annex 10B) presented for the sports programme also relate to Sport Ireland-funded activity. While there seems to be some misclassification of the measures as between output, context and impact measures, this is a minor issue: these are better and more meaningful measures than any of the others reviewed. For example
- The amount of funding allocated to the Women in Sport programme (€2.7 million in 2023) is presented.
 - A target ratio of female to male participants in sport was set for 2023 (0.94:1). The survey-based estimated outturn in 2021 (0.89:1), while somewhat out of date, provides relevant context.
 - The target number of medals won by females/mixed teams in elite international competitions is set at 47 for 2023, but there is no target for all medals won at this level for 2023.
- 10.33** In the 2023 estimate, output measures were presented in respect of the €55 million subhead D.3 Sports capital and equipment (three measures); the €2 million subhead D.4 Local authority swimming pool programme (one measure); and the €13.6 million subhead D.7 Large scale sport infrastructure fund (four measures). While these are described as output measures, they largely focus on number of projects supported, and oddly, repeat the amount of funding provided under the subhead. Overall, they provide little or no insight into actual achievement from the related expenditure.

¹ The most recently published *Irish Sports Monitor Annual Report 2022* is available [here](#).

Linking output measures to expenditure

- 10.34** Expenditure incurred by the Department on each of its programmes is spread across a number of subheads. As shown in Figure 10.5, of the 31 output measures reported in the Revised Estimates for the arts and sports programmes in 2023, only 19 output measures are directly linked to a subhead.
- 10.35** This means for programme B Arts and culture, €94 million or 26% of the total programme expenditure in 2023 does not have an associated output measure. In the case of programme D Sports and recreation, almost €128 million or 64% of the total programme expenditure in 2023 does not have an associated output measure.
- 10.36** The majority of the subheads with no output measures are for programme administration costs and for grant funding allocated by the Department to its downstream agencies/organisations (such as the National Museum of Ireland, the National Library and the National Gallery) or to sports bodies benefitting from sports capital grants.

Figure 10.5 Subheads linked to a key output measure in the revised estimate for Vote 33, 2023



Source: Vote 33 Appropriation Account 2023 and the Revised Estimates for Public Service 2023

Engagement with downstream bodies

- 10.37** The Department provides funding to a number of downstream agencies/organisations that align with the key objectives and programmes of the Department and carry out a range of functions on its behalf. Effective performance measurement requires engagement with these downstream agencies and organisations enabling agreement of
- definitions of shared outputs, impacts and outcomes and
 - an approach to developing shared measurement frameworks around shared outcomes.
- 10.38** Downstream agencies/organisations provide performance information in their performance delivery agreements. The examination team reviewed the performance information contained in the 2023 performance delivery agreements of four downstream agencies/organisations — An Chomhairle Ealaíon, the National Library of Ireland, Sport Ireland and Fís Éireann/Screen Ireland.

- 10.39** The examination team found that the performance information contained in the performance delivery agreements was a mix of output measures and planned activities. As shown in Figure 10.6, the four agreements recorded a total of 113 measures of which 74 (around 65%) were not true, service-related performance measures but related instead to planned activities — such as developing and publishing policies.
- 10.40** For the 39 actual output measures specified in the four performance delivery agreements, just six could be linked to the Department's output measures provided in the Revised Estimates. None of the output measures in the agreements could be linked to the Department's high level strategies for the relevant sectors.

Figure 10.6 Comparison of the output measures in a sample of PDAs for 2023, the Department's estimate for 2023 and the Department's statement of strategy (2023 – 2025)

	Output measures		Planned activities		Total
	Number in PDA	Number linked to the Revised Estimates	Number in PDA	Number linked to Department's high level strategies	
An Chomhairle Ealaíon	3	—	51	8	54
National Library of Ireland	17	4	—	1	17
Sport Ireland	2	2	13	3	15
Fís Éireann/Screen Ireland	17	—	10	2	27
Total	39	6	74	14	113

Source: Performance delivery agreements for 2023, the Department's Statement of Strategy (2022 to 2025) and the Revised Estimates for Public Services 2023

Evaluating the performance information system

- 10.41** Public bodies should periodically evaluate their performance information systems to ensure they are still measuring what needs to be measured, and are providing value for money in the way the measurement takes place, and the way the information is used.
- 10.42** Performance measures may need to be revised to take account of changes in organisational priorities, where the original measures may no longer be useful or where the methods by which performance is measured has changed.
- 10.43** The Department has not completed any such evaluation of its output measures.

Views of the Accounting Officer for the Department

- 10.44** The report on the Department's performance metrics is timely and welcome. In this regard, it should be noted that the performance metrics published in the Revised Estimates follow the guidance from the Department of Public Expenditure, which provides only for quantitative metrics and which looks at impacts retrospectively. The guidance does not require subhead alignment to impacts. The format of the Revised Estimates, the internal variety contained within certain subheads and the limited space available can make subhead alignment difficult. Nor does it facilitate the design of a smaller number of more meaningful impacts.
- 10.45** Some of the sectors examined are resistant to quantitative metrics, which cannot reflect the full nature of sporting disciplines and artistic forms and expression. Quantitative metrics do not facilitate representation of the intrinsic value of the programme areas reviewed i.e. the preservation of Ireland's cultural and sporting heritage.
- 10.46** Quantitative metrics also do not offer an opportunity to reflect the ancillary benefits of these sectors in relation to health, wellbeing, community engagement, and societal integration. Some of these require longer-term longitudinal study, which again, do not align to any one subhead — such as the mental health benefits of sports or cultural participation. There are many performance indicators being measured across the Department but not necessarily published as part of the Revised Estimates, having regard to the Department of Public Expenditure's guidance.

Views of the Secretary General of the Department of Public Expenditure, National Development Plan Delivery and Reform

- 10.47** In line with the division of responsibility for expenditure, responsibility for setting and reporting on metrics is a matter for individual Accounting Officers and their departments. Each department chooses its metrics to reflect the policy goals of programmes and not solely their expenditure levels. Guidance notes are circulated to departments regularly since the introduction of the performance budgeting framework. The performance budgeting unit in my Department supports departments as they develop metrics.
- 10.48** Departments should be measuring and collecting this data as a business tool to ensure value for money and to understand the outcomes of public funding. My Department has streamlined the reporting of this data under the performance budgeting framework for departments by incorporating it into the electronic estimates management system.
- 10.49** Whether the targets/commitments set in the Revised Estimates have been delivered and to what extent is reported on by departments in the public service performance report (PSPR) published in the second quarter of each year. The PSPR is used extensively by Oireachtas Committees in their engagement with departments.
- 10.50** The presentation of performance information has been addressed in the Revised Estimates 2024 and will be addressed in the same manner in future years, with the inclusion of subhead number labels related to each metric in the left hand column, for ease of reference to the relevant expenditure line.
- 10.51** In 2019, a training roadshow took place across departments on choosing good quality metrics. A similar educational roadshow is planned for early next year with one-on-one support provided in advance of Revised Estimates 2025.

Conclusions and recommendations

- 10.52** Performance information is the means by which an organisation can be assessed in terms of how well it is performing against its aims and objectives. It can play an important role in improving the quality of public services delivered, in making organisations more efficient and effective, and in allowing stakeholders to understand what is (or is not) being achieved and to drive improvement.
- 10.53** This examination was undertaken to assess the practical usefulness of the estimates performance information at programme level in one vote.¹ It reviewed the information presented in respect of two of the expenditure programmes that form part of Vote 33 Tourism, Culture, Arts, Gaeltacht, Sport and Media — programme B Arts and culture and programme D Sports and recreation services.
- 10.54** Designing and developing a set of relevant high level performance measures in any sector is challenging, and it is accepted that there are inherent difficulties in designing such measures for spending on the arts and on sport. Nevertheless, funding allocation and spending decisions have to be made by reference to strategic objectives that are expressed in terms that are amenable to quantification e.g. participation in arts, creative activity and sports, including for minorities and disadvantaged communities; outputs in terms of number of exhibitions and sporting events; and attendances at artistic, cultural and sporting events or venues.
- 10.55** The number of performance measures presented by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media has increased significantly in recent years. However, the objective should be to present a cogent, concise and relevant set of indicators, and the simple accretion of more indicators each year is not in itself a desirable outcome.
- 10.56** Notwithstanding the increase in the number of performance measures for the two programmes, this examination found that, for the arts programme, with expenditure of around €347 million in 2023, eight of the Department's 14 high level strategies did not have corresponding output performance measures or targets in the Revised Estimates.
- 10.57** Overall, the performance measures for the two programmes presented with the estimate could be improved. There are substantial areas of expenditure that lack any relevant performance measures. Where measures are provided, it can be difficult to interpret what good (or bad) performance would represent. Many of the context and impact indicators presented appear out-of-date and irrelevant to the focus year's budget discussion, particularly since they lack targets. Only the Sport Ireland-related equality performance indicators provide some meaningful performance information (albeit they could also be rationalised and reduced in number).
- 10.58** Performance measurement frameworks need to be adapted over time to take account of any changes in organisations strategic priorities, or where the measures are no longer useful or the way in which performance is measured changes. The Department has not completed any formal evaluation of its performance measures.

¹ Previous reports on the measurement and reporting of performance in respect of voted expenditure were presented in the *Report on the accounts of the public services 2019*, chapter 11 [Measuring performance for Exchequer spending on social housing](#) and *Report on the accounts of the public services 2022*, chapter 7 [Transforming the passport service](#).

Recommendation 10.1

The Department should complete an evaluation of its performance information system to ensure that good performance measures are being used that enable it best assess how well it is performing against its aims and objectives. An evaluation should encompass consideration of

- the relationship between inputs, outputs and outcomes
- the link between the performance measures and the Department's strategic objectives
- the link between the performance measures and the categories of expenditure
- the level of engagement with the Department's downstream agencies/organisations.

Accounting Officer's response

Agreed.

The Department notes and accepts this recommendation. It agrees that an evaluation will be carried out and a process will commence in this regard in Q4 2024.

Timeline for implementation

Q4 2024.

Annex 10A Alignment of strategy goals to Vote 33 programme output measures

Figure 10A.1 Programme B Arts and culture

Goal B — To support and develop engagement with and in, the arts, culture and creativity by individuals and communities, enriching lives through cultural and creative activity; and to promote Ireland's arts, culture, and creativity globally; and to drive a more vibrant and diverse night-time economy		
High level strategies		Output measure
1	Strengthening the arts and culture sectors and support the continued recovery of the sector from the Covid-19 era.	✓
2	Securing and upgrading a viable and sustainable network of arts and cultural infrastructure.	✓
3	Implementation of the Creative Ireland Programme 2023 – 2027 in partnership with national and local stakeholders.	✓
4	Reviewing the policy and legislative context for culture to ensure it supports cultural rights and cultural democracy, promotes innovation in the collection and presentation of collections, and creates opportunities for cross Government engagement on cultural heritage.	✗
5	<ul style="list-style-type: none"> Strengthening our agencies and National Cultural Institutions in providing a high quality cultural offering to the public. Future proofing our national institutions and collections to ensure they are sustainable and available to future generations. 	✓
6	Expanding the opportunities for Ireland's audio visual and gaming sectors.	✓
7	Promoting Irish Arts globally by promoting and supporting Irish artists through Culture Ireland. Implementing the cultural actions under Global Ireland 2025.	✓
8	Participating in EU, UNESCO and other relevant international for a policy and programme development and implementation.	✗
9	Oversee the conclusion of the Decade of Centenaries commemorative programme; informed by the guidance of the Expert Advisory Group and with input from the All-Party Consultation Group on Commemorations.	✗
10	Increasing cultural and creative opportunities as part of the Night-Time Economy Taskforce.	✗
11	<ul style="list-style-type: none"> Supporting the National Traveller and Roma Inclusion Strategy by undertaking initiatives and projects for the Traveller and Roma communities. Promoting the contribution of women to art and culture, through innovative cultural schemes like the Markievicz Award, which supports artistic development and new works of art. Enabling people with disabilities to participate in cultural related activities and programmes. 	✗
12	Supporting the cultural and creative sector in a green recovery, assisting it in becoming a more sustainable, low-carbon sector, lowering the associated emissions, and developing an indigenous market for climate-friendly solutions.	✗
13	<ul style="list-style-type: none"> Raise appreciation and use of the Irish language through cultural activities. A framework of supports in place to ensure dignity at work for all workers in the arts, culture and creative sectors. 	✗
14	Shared Island.	✗

Source: Statement of Strategy 2023 – 2025, Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and the Revised Estimates for Public Services 2023

Figure 10A.2 Programme D Sports

Goal D — Promote greater sports participation by all, with particular focus on female participation and diversity, while continuing to invest in new sports facilities, high performance athletes and the hosting of major events		
High level strategies		Output measure
1	Deliver a sustained increase in participation rates towards achieving the Programme for Government target of 60% of the population by 2027.	✓
2	Ensure an open, transparent and effective system is in place to support the provision of sports facilities at local and regional level through the Sports Capital and Equipment Programme.	✓
3	Ensure that facilities already awarded funding under the Large Scale Sport Infrastructure Fund (LSSIF) and the Local Authority Swimming Pool Programme (LASPP) are complete and, subject to the availability of additional funding, ensure that a transparent and effective system is in place to support new large scale sports projects.	✓
4	Continue to implement the National Sports Policy 2018 – 2027 and deliver the priority actions set out in associated Action Plans.	✓
5	Oversee the ongoing development of the Sport Ireland Campus at Blanchardstown including the development of projects set out in the Campus Masterplan.	✗
6	<ul style="list-style-type: none"> Provide leadership for cross-sectoral sports issues and the sport sector, including gender equality, diversity and inclusion and develop policy in this regard. Facilitate and enable Sport Ireland to deliver a programme of interventions to boost participation levels among people with disabilities. 	✓
7	Recognising the importance of safeguarding public funds as well as the reputational harm associated with high profile governance crises, redouble efforts to improve standards of corporate governance across the sport sector.	✓
8	Increase the role of women in the management and leadership of Irish sport.	✓

Source: Statement of Strategy 2023 – 2025, Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and the Revised Estimates for Public Services 2023

Annex 10B Equality output targets and performance indicators, 2021-2024

Figure 10B.1 Programme B Arts and culture

Output measure — targets		2021	2022	2023	2024
1	Increase level of applications received with female talent attached.		>50%	>50%	>50%
2	Increase level of successful applications received with female talent attached.	>50%	>50%	>50%	>50%
Context and impact indicators — actuals		2021	2022	2023	2024
3	Number of Screen Ireland applications received.	509	805	689	

Source: Revised Estimates for Public Services 2021 – 2024

Figure 10B.2 Programme D Sports

Output measure — targets		2021	2022	2023	2024
1	No. of national governing bodies supported by Sport Ireland's women in sport programme.	40	45	45	45
2	No. of local sports partnerships supported by Sport Ireland's women in sport programme.	26	29	29	29
3	Ratio of female to male participants in sport as measured by the Irish Sports Monitor.	0.94	0.92	0.94	
Context and impact indicators — actuals		2021	2022	2023	2024
4	Amount spent on the Sport Ireland women in sport programme.	€2,265,000	€2,265,000	€2,700,000	Actual results provided one year in arrears.
5	Levels of participation by women in sport and physical activity, as measured by Irish Sports Monitor.	38%	40%	45%	
6	Ratio of female to male participants in sport as measured by Irish Sports Monitor.	0.88	0.91	0.94	
7	No. of medals won by female or mixed teams with female member(s) in international competition at elite level.	38	56	47	
8	Percentage of females on boards of national governing bodies.	32%	32%	35%	

Source: Revised Estimates for Public Services 2021 – 2024

