## 藝文活動有價、政府補助有理

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本文探討政府補助藝文活動的決定因素,分析政府透過補助藝文活動可以 促進其豐富且多元化的發展,更可以爭取選民的支持,有助於施政績效提升民 選首長之效用,並採用臺北市政府補助729個藝文團體在2002-2009年的不平 衡追蹤資料分析。實證結果顯示政府補助金額與計畫規模、申請金額、申請比 率低於計畫經費的10%、年度補助次數及國際性活動呈正向關係,但與申請比 率呈負向關係;其次,政府補助比率與申請比率低於計畫經費的10%、年度補 助次數、國際活動性質呈正向關係,但與計畫規模、申請金額、申請比率及新 聞能見度呈負向關係。實證結果顯示藝文活動的規模與政府補助程度呈正向關 係,但政府在經費分配效率與普及性的考量下,對藝文團體的補助程度隨計畫 規模增加而下降。

關鍵字:政府補助、非營利組織、藝文團體

### Cultural Activity Has Its "Value" and Government Subsidy Is Justified

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#### ABSTRACT

This paper explored determining factors of government financial support on cultural activities of non-profit organizations using data from the Taipei City Department of Cultural Affairs. Government grants are a major financial resource for nonprofit art-performing organizations. Support to cultural activities can enrich cultural diversification and is also an area where government performance is assessed. Also, to garner broad support in future elections, elected officials have strong motive to widen the varieties and scale of such support. In this study, unbalanced panel data consisting of 729 art or performance organizations between 2002 and 2009 were used to investigate the factors determining government subsidies. Empirical correlation analysis indicates that there is a positive correlation between the size of government grants and several factors including the scale of projects, the application amount of grant proposals, the ratio of application amount to project size being less than 10%, the granting frequency per year, and whether it is an international project; however, a negative correlation was observed with the ratio of application amount to project size. In addition, the proportion of granted amount to project size positively correlates with the following factors: ratio of application amount to project size being less than 10%, the granting frequency per year, and if it is an international project; and is in a negative correlation with the project scale, application amount, ratio of application granting amount to project size, and press visibility. Empirical results indicate that larger projects received a greater financial support from the Government. However, when the efficiency of resource allocation and popularity were taken into consideration, the amount of governmental subsidy decreased as the project size increased.

# Key Words: government subsidy, nonprofit organizations, art-performing organizations