The Relationship between Manager Responsibility and Organizational Rules and Procedures

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Abstract. *In order to achieve sustainable development related to full and productive employment and ensuring decent work for workers, it is necessary to develop technological documents to ensure the activities of organizations, which will guarantee the labor rights of employees and provide a secure work record. The development of documentation to ensure the work process is the responsibility of the organization's managers. They should develop and adopt technological documentation, reflecting the specifics of the organization and the legal framework in the following main areas: organization of activity, documents related to human resources management and financial-accounting documentation. The object of study in the article are the secondary budget spending organizations operating in the performing arts sector in Bulgaria. Theater, music, dance are present in all cultures and societies, without losing their magnetic and power. Culture occupies an important place in the life of a society, along with social well-being and economic development. It is for this reason that those employed in the performing arts sector should be provided with decent working conditions related to the possibility of carrying out creative and innovative work, remuneration, opportunities for development and ensuring a safe working environment. The specialized literature does not propose a unified set of documents applicable to cultural institutes related to the organization of activities, human resources management and financial documentation. In this article, as a result of analysis and research of the performing arts sector, the authors proposes a set of technological documents that should be applied to cultural institutes.*

Keywords: management, human resource management, accounting, cultural organizations, rules and procedures.

Introduction

The environment in which cultural institutes in Bulgaria operate is extremely variable. Both the external and internal environment of the organization are dynamic. In recent years, we have witnessed the beginning of a reform in the performing arts sector, which determined that cultural institutes should function under market conditions. Proof of this is the Methodology for the Distribution of Funds and the Implementation of Delegated Budgets in the Performing Arts Sector, with the subsidy received from the state being based on the income generated by cultural organizations.

The management staff - the director and the chief accountant - plan, organize, manage and are responsible for the implementation of state policy in the cultural institute and for all creative, administrative-managerial and financial activities of the theater and carry out the interaction with various stakeholders (Kotler, 2003; Lange, 2010). To ensure the work process, it is necessary to develop and implement documentation, through which to guarantee sustainable development aimed at ensuring decent work for employees (Rozovlean, 2024).

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This report aims to propose a set of documents that should be developed and applied in secondary budget spending organizations operating in the performing arts sector.

The object of the study There are 103 secondary budget spending organizations structured in the system of the Ministry of Culture. These are art schools, high schools, museums, operas, symphonies, Bulgarian cultural institutes abroad, music and drama theaters, drama theaters, drama and puppet theaters and puppet theaters. These institutes are on budget support and are financed from the budget of the Ministry of Culture. Based on mixed financing agreements between the Ministry of Culture and the relevant municipalities, transfers of funds for activities are received.

In this article, taking into account the specifics of the activity, the object of the study are secondary budget spending units at the Ministry of Culture, with the focus of the study limited to the puppet theaters in Bulgaria, which are eleven and twenty-seven drama theaters in the country. *The subject* of the study is the rules applied in organizations operating in the field of culture, performing arts sector. The specified institutes are subject to inspection, both by the inspectorate at the Ministry of Culture and representatives of various directorates, for example, the Budget and Financial Accounting Activities Directorate, the Performing Arts and Creative Generation Directorate, the Human Resources Management Directorate, and by external institutions such as the National Revenue Agency, the Labor Inspectorate, the Fire Department and others. In order to carry out the activity smoothly, it is necessary for the management staff - the manager and the chief accountant to be promptly familiar with all changes and requirements of the legal framework related to the organization of the activity.

The main tasks of the report are to present documents applicable in the field of organization of the activity, human resources management and financial accounting documentation. Each document is presented with a brief description of the main elements that they should contain.

The proposed technological documents are applicable to cultural institutes. A large part of them would find application both in other state organizations and municipal structures, and in organizations operating in the private sector.

Literature review

The sphere of performing arts is poorly researched not only in Bulgaria, but also in many countries. (Kotler, 2003; Lange, 2010). This sparked the author's interest in conducting a series of studies aimed at used marketing tools (Stoycheva, 2015), analysis of the external and internal environment in which cultural institutes operate, analysis of financial data and indicators, as well as functional aspects of human resource management.

Managers of cultural institutes perform a number of management functions – they plan the activity, organize, coordinate, control, delegate authority to the staff, make management decisions, are responsible for the creative process in their interaction with the staff and various stakeholders. They are required to have a high level of time organization due to the complexity of the functions they perform. (Volz, 2011). Managers must constantly analyze the external and internal environment, implement specific strategies for expanding their creative actions and prepare strategic plans (Varbanova, 2017; Conte & Langley, 2007). At the same time, they must know the legal framework and handle it and follow all procedures and regulations when carrying out the activities of the cultural institute.

Human resource management is a complex activity including functional aspects such as workforce planning, job design, recruitment, selection, appointment of personnel and termination of employment relationships. Important elements of employee management are methods and tactics for motivation, social adaptation and engagement of personnel, training and development of employees, performance measurement, forms of stimulation and ensuring safe and healthy working conditions (Alsafad & Altahat, 2021; Boon et al., 2019). All these activities are interconnected and influence each other. The creative aspect and innovation also have an influence on the management process, considering the researched field (Ali, 2019). In the implementation of each of them, there are a number of laws and regulations that must be observed (Celbis et al., 2021). Management decision-making is still the main activity of management, although artificial intelligence finds application in some management decisions (Jarrahi, 2018). The performing arts are facing financial challenges because the traditional source of revenue - the state subsidy - is constantly decreasing and significant attention is being paid to generating own income from the activities carried out and self-support of the institutes. This is where the connection with management accounting and financial management comes in, which guide management decisions based on data analysis and obtained indicators, fulfilled goals and tasks (Mihaylova & Papazov, 2022).

This article is a continuation of research in the performing arts sector, focusing on technological documentation. In developing the technological documents proposed by the authors, a legal basis and a number of regulatory documents were used. The opinions of researchers on the theoretical statements studied are also presented.

Methodology

One of the authors of this report, Bozhana Stoycheva, is employed at the Puppet Theater – Ruse and has worked as a chief accountant at the cultural institute for more than 15 years. Over the past year, communicating with the management and financiers of other cultural institutes and in connection with inspections carried out by the Ministry of Culture and other external inspection bodies – the National Revenue Agency, Occupational Medicine and others, gaps and a lack of technological documentation at cultural institutes have been noticed. Differences also exist in the structure in the development and approval of a number of regulatory documents. This is influenced by both external factors, the most significant of which is the change in the regulatory framework in recent years, and internal factors aimed at organizing the activity.

This has generated interest in unifying and developing a set of technological documents in the field of organization of activity, human resources management and financial and accounting documentation, which would be applicable not only in the object of research, but also in other cultural institutes in the performing arts sector.

Considering their long-term experience in the researched field and established contacts with managers and financiers of puppet and drama theaters in the country, all eleven puppet theaters in Bulgaria and twenty-seven drama theaters in the country, after personal meetings and telephone communication, were asked to send by e-mail the available technological documentation related to the organization of the activity, human resources management and financial and accounting documentation applicable in the cultural institutes they manage. The aim is to make a comparative analysis of the received technological documents, to update them according to the changes in the regulatory framework and to fill gaps in some organizations, which was discussed with managers and chief accountants. As a result of the study, the studied cultural institutes would receive the developed sets of documents to adopt and update in the organizations they manage.

Feedback and submitted regulations and documents were received from eleven puppet theaters and seven drama theaters in Bulgaria. The amount of information received was very large and required a significant amount of time to familiarize, compare and analyze the data provided In early April 2024, analysis and comparison of documentation began in stages, first for the organization of the activity, then for human resources management and finally for the financial and accounting aspects. The work was also related to a desk study aimed at analyzing the regulatory framework and the legal changes that have occurred9 in the studied aspects. Work with the documentation continued until the end of December 2024.

Based on a comparative analysis of the technological documentation and a study of laws and regulations, a package of documents was developed, which were proposed to managers and financiers and aimed at unifying the technological documentation in the sector and achieving relevance in the regulatory framework that is applied and reflecting all legal changes that have occurred.

Results and discussions

The manager is the person with formal authority to perform management functions. (Guest, 2017). He is technically familiar with every activity in the enterprise. The manager in cultural organizations performs complex functions related to the overall management of the activities of the cultural institute aimed at the development of artistic and creative activity, personnel management, motivation and commitment of the team, management of the material, financial and information resources of the institute he leads (Varbanova, 2017). When performing their activities, the management team in cultural institutes - director and chief accountant should know a number of laws, regulations, decrees of the Council of Ministers and requirements of the Ministry of Culture.

It is the responsibility of the management team to develop and implement rules and procedures in the following aspects of the activity: – regulations related to the organization of activity, rules for the organization of financial and accounting information, rules for human resources management and rules related to artistic and creative activity. The article does not consider artistic and creative activity, which is distinguished by its complexity and complexity.

These documents should reflect all legal regulations and current changes. They bear the corresponding material, financial responsibility, as well as responsibility for the employees of the organization.

Regulations related to the organization of activities

In order to ensure the smooth running of their activities and in order to comply with legal requirements, cultural institutes must have the following documents developed:

Regulations for the activities. After its development, it should be approved by an order of the Minister of Culture. It describes the main activities of the cultural institute. It should contain the following main sections:

(1) general provisions - regulating the activities of the organization and the field of activity,
(2) main functions and tasks - describing the functions in relation to the subject of activity
(3) management - this part reflects the main obligations of the director. Basically, they can cover the following main obligations:

Represents the state cultural institute before all state bodies, individuals and legal entities in the country and abroad;

Organizes and manages the activities of the state cultural institute; Implements the delegated budget system, which gives it the right:

- to independently dispose of the institute's funds;
- to make compensated changes to the revenues and expenses approved by its budget,

notifying the Ministry of Culture thereof;
- to determine the number of personnel and the remuneration of employees and workers in compliance with the norms set forth in the relevant regulatory acts;

Approves the structure and staffing schedule of the theater, consistent with the National Classification of Professions and Positions and sends for information to the Ministry of Culture an approved job and name staffing schedule, as well as an update upon each change;

Concludes, amends and terminates employment contracts of workers and employees, determines individual remuneration and material incentives in accordance with available funds and the regulatory framework, prepares regulations for internal labor procedures, internal salary rules, a Code of Ethics for employees of the state cultural institute, approves job descriptions and other acts provided for in labor legislation, as well as those related to safe and healthy working conditions;

Approves the repertoire plan and determines the artistic policy of the state cultural institute;

Creates a directorate and artistic council with the assistance of which it manages, organizes and controls the overall artistic and creative activity of the theater;

Organizes the activity of preserving the movable and immovable property provided for management by the state cultural institute;

Concludes contracts for financing and/or for the implementation of projects and for the implementation of other activities and initiatives, approves the methods and forms for reporting on the implemented activity and controls their implementation;

Develops and approves rules and procedure for control of the realized and centralized revenues;

Based on the concept, prepares a strategic plan for the development of the state cultural institute, which is approved by the Minister of Culture;

Every year by March 31, the Minister of Culture shall submit a report on the activities of the state cultural institute for the previous year.

The functions of the director in his absence shall be performed by a deputy appointed by him by order - or this shall be the chief accountant holding the position.

It is important to note that the organizational structure of the state cultural institute shall be determined by order of the director.

(4) the method of financing - description of the financing in accordance with the Law on the Protection and Development of Culture.
(5) organization of work - a synthesized presentation of the activity
(6) final provisions.

Internal Labor Regulations – The Internal Labor Regulations specify the rights and obligations of management and workers under the employment relationship and regulate the organization of labor in the cultural institute, in accordance with the specific features of its activities. The Regulations contribute to the creation and strengthening of labor discipline, public property, the full and rational use of working time, the improvement of the quality and efficiency of labor, the protection of the life, health and working capacity of workers, and the enhancement and strengthening of the authority of the cultural institute.

When developing the internal work rules, it is recommended to adhere to the following structure – (1) general provisions, (2) basic rights and obligations of the manager, (3) basic rights and obligations of the employee, (4) working hours and days off, (5) implementation of creative activity – performance and reporting of irregularities, performance of rehearsals, order to be observed in the office premises during performances and rehearsals, control of performances and rehearsals, emergency substitution in performances, (7) provisions for performances outside the building of the cultural institute, (8) organization of the work of production studios, (9) procedure for providing the stage of the cultural institute to outsiders, (10) general obligations and (11) final provisions.

The developed internal rules are adopted and approved by order of the director of the cultural institute. Any changes to them should also be adopted on the basis of an order of the manager. Failure to comply with the provisions of the internal work order regulations may result in sanctions for employees and the imposition of disciplinary penalties.

Code of Ethics – it describes specific requirements related to the so-called unwritten norms of behavior and values of the individual. This covers the moral, personal and social qualities of employees in their work in a team and the performance of their official duties.

The Code of Ethics refers to the standards of ethical behavior of employees in the field of culture, which aim to: (1) Present the basic values and principles that employees in the field of culture must know and observe in their practice. (2) Confirm the will and aspiration of employees for ethics in their work. (3). In the event of ethical dilemmas that employees encounter in their practice, to guide their behavior and assist in their activities to resolve them. (4). Outline the moral responsibilities towards work and the performance of basic duties, towards the family, towards employees and towards society.

The code of ethics should include basic provisions, basic principles and rules of conduct and address any potential conflict of interest. This regulation is approved by order of the director of the cultural institute. Failure to comply with its provisions by employees is considered a violation of labor discipline and leads to the imposition of penalties on employees.

Internal rules for access to public information. These rules regulate the terms and conditions for access to public information, excluding access to personal data. Access to public information for interested parties should be provided in compliance with the following basic principles: (1) Openness, reliability and completeness of information; (2) Ensuring equal conditions for access to public information; (3) Ensuring legality in the search for and receipt of public information; (4) Protection of the right to information; (5) Protection of personal data; 6. Guaranteeing the security of society and the state;

The internal rules for access to public information should include (1) general provisions with specified principles for providing public information to persons requesting it, (2) forms and procedure for providing public information; (3) acceptance, registration and response to oral requests for access to public information; (4) acceptance, registration and response to written requests for access to public information; (5) conditions and procedure for considering written requests for provision of public information; decisions to provide or refuse to provide public information; (6) conditions for providing information for repeated access and (7) final provisions.

The approval and adoption of the Internal Rules for Access to Public Information is by order of the head.

Anti-corruption plan. It sets out the responsibilities of employees and includes rules and procedures for recognizing and preventing corruption. The procedure for submitting corruption reports is described. A section is also included regarding the prevention of conflicts of interest.

Internal rules for the activities of the institutional archive with a prepared nomenclature of cases and deadlines for implementation. The documentation has different storage periods and should be correctly stored in a specially designated room for the purpose. It includes rules for working, storing, transferring to the institutional archive of the entire documentation in the cultural institute and in connection with these activities the work of an expert commission. Each document should be filed under a developed and accepted nomenclature, which is approved by the state archive and covers management activities, legal activities, financial management and control, financial accounting activities, human resources management, administrative activities and activities related to safe and healthy working conditions.

Action plan in the event of a prepared or committed terrorist act. It should refer to the situations, strategies, responsibilities, joint procedures, tactics and rules of action of the cultural institute to manage a crisis situation caused by a terrorist threat or a committed terrorist act against a person, object or activity, as well as when implementing measures to overcome the consequences for staff and external persons temporarily residing on the territory of the theater. The purpose of the plan is related to the Creation of an organization for optimal performance of tasks in crisis management, timely and continuous leadership and management of goals and means in crisis situations and disasters and protecting the life and health of employees.

Rules related to human resource management

Human resources are the most important resource for any organization, because it is they who determine the progress of the organization, the implementation of the set goals and objectives and the achievement of new ones (Boon et al., 2019). Looking at human resource management in the organization, the following rules should be developed and observed:

Internal rules for the organization and management of human resources. Rules need to be developed for each element of employee management. All these rules can be combined into a regulation for human resource management in the cultural institute. The activity of personnel planning with stages of employee planning and labor market analysis for the positions sought should be included. This reflects the justification for closing or opening new positions and jobs in the organization. When designing positions, an organizational structure is developed, reflecting the changes that have occurred in the organization in a timely manner. Job descriptions are developed and approved by order. It is advisable to adopt a single form of the job description, which will be applied to each position (Stoycheva, 2023). A sample structure of a job description is proposed in Table 1.

Table 1 Sample job description structure

Position:	
NCPD Code:	
Structural Unit:	
JOB DESCRIPTION:	
Main function of the position:	
Main job duties:	
RESPONSIBILITIES OF THE POSITION	
Main responsibilities: - for the result of work activity; - for the protection of the property and assets of the theater;	
- for the health and safety of working conditions; - for the protection of company secrets and confidential information; - reporting violations;	
ORGANIZATIONAL RELATIONS AND INTERACTION	
Organizational subordination of the position:	
Interaction with other units and positions:	
Interaction with structures outside the theater:	
Receiving and reporting tasks:	
WORKING CONDITIONS AND WORKING ENVIRONMENT	
Specific working conditions:	
Work and rest regime:	
Work and uniform clothing, personal protective equipment:	
WORKING SALARY SYSTEM	
Formation of the basic salary:	
Additional remuneration:	
LABOR STANDARDS FOR THE POSITION	
Special eligibility requirements	•
REQUIREMENTS FOR THE POSITION	
Education:	
Professional experience:	
Special knowledge and skills:	
Personal requirements:	

Source: Authors' own elaboration.

A period should be determined during which job descriptions will be updated in order to reflect current duties, responsibilities and requirements for workers. which are approved by the manager and accepted by order on his part. Depending on the specifics of the activity, it is possible to use job specifications and professional profiles, where individual positions and requirements for their holders are described in great detail.

Internal rules for the organization and management of human resources should contain procedures related to the initial attraction of job candidates. This should reflect the means used to attract candidates and the sources of personnel - internal and external. The methods used for selection and committees, the way in which candidates are ranked should be described. The practice of appointing different categories of employees is also described. For some employees, signing fixed-term employment contracts may be justified due to the three-month notice period upon leaving work. This type of contract can be used when the labor is not widely offered and is specific. It is possible to sign employment contracts with a probationary period for professions where there is a wider supply of labor. In this way, transparency is achieved in the implementation of this activity.

Each organization should have a plan for the development of employee layers. In this regard, it is necessary to present regulations for the implementation of training for relevant categories of personnel and improving qualifications.

An important aspect related to personnel management is the development of accurate and clear assessment procedures. The assessment serves to make decisions regarding promotion, termination of the employment contract of employees or granting targeted monetary rewards and additional incentives (Lionel et al., 2023). It is necessary to develop appropriate quantitative and qualitative indicators, in which there are clearly formulated criteria for measuring performance. If necessary, weight is given to certain indicators, as a result of which a comprehensive assessment of the employee's performance must be formed (Peccei & Van De Voorde, 2019).

The main thing in remuneration is the annual development of Internal Rules for the Organization of Salary, which follows the relevant legal requirements and adopted regulatory regulations, as well as taking into account the provision of monetary and non-monetary incentives to staff, the latter being considered to have a strong influence on increasing staff motivation and commitment (Stoycheva, 2024). From the point of view of ensuring safe and healthy working conditions, requirements of the fire department, occupational health services, as well as international requirements for occupational safety are observed (Okolie, & Udom, 2019).

Rules for concluding employment contracts. These rules should describe the practice of appointing the relevant category of personnel, taking into account the grounds for concluding an employment contract laid down in the Labor Code. For a specific category of labor, where there is no wide supply on the labor market, it is recommended to conclude a fixed-term employment contract precisely because of the three-month notice period upon termination, which is believed to have a deterrent effect when employees leave.

Rules for concluding civil contracts. The steps and activities that require the use of external persons to perform a given activity should be presented when the organization lacks the relevant category of personnel or competencies to perform the relevant work.

Rules for keeping personal files and their content. These rules describe the content of the personal file of each employee and the documents that should be presented by him upon starting work and subsequently concerning his work activity in the organization. The personal file includes an application for employment in the relevant position, a medical certificate, a criminal record certificate, a copy of completed education and acquired qualifications, a copy of a work book certifying work experience, an application for the provision of personal data, an employment contract, a job description and an instruction for a safety briefing during work. Subsequently, the personal file stores information about additional agreements concluded, updates to the job description, applications and orders for leave, commendations and disciplinary sanctions imposed.

I*nternal rules for the procedure for keeping registers under the Personal Data Protection Act.* These internal rules govern the conditions and procedure for keeping registers under the Personal Data Protection Act, as well as the procedure for exercising control over the keeping of registers under the Personal Data Protection Act. The purpose of these present is to establish clear rules for collecting, organizing, and storing personal data from the registers kept by the cultural institute in order to guarantee the inviolability of the person and privacy, by protecting individuals from unlawful processing of personal data related to them and regulating the right of access to such collected and processed data.

Internal rules for entering and storing sick leaves for temporary incapacity for work pursuant to Art. 162, Art. 163 and Art. 164 of the Labor Code and documents under Art. 53 and Art. 54 of the Social Security Code in cultural institutes. These rules regulate the procedure for requesting, registering and storing sick leaves for temporary incapacity for work due to a general illness or occupational disease, work accident and other cases regulated in Article 162 of the Labor Code, as well as the necessary documents for payment of benefits for pregnancy and childbirth leave from 135 to 410 calendar days under Article 163 of the Labor Code, leave for raising a child up to 2 years of age under Article 164 of the Labor Code. The rules also regulate the procedure for submitting the relevant information to the Territorial Division of the National Social Security Institute.

Rules for Allocation of Funds for Social Expenses - Expenses for Social and Cultural Services of Employees. These rules regulate the process of allocating funds for social expenses for the relevant financial year. It aims to comply with the procedure and reporting the expenses for Social and Cultural Services of the personnel, which are set at an amount of up to 3 percent of the planned funds for wages.

Rules for Domestic Travel. These rules regulate the process for travel to cultural institutes and the procedures followed. It aims to prevent illegal actions, comply with the Regulations for Domestic Travel.

Rules for Travel Abroad. These rules regulate the process for travel to cultural institutes and the procedures followed. It aims to prevent illegal actions, comply with the Regulations for Travel Abroad.

Rules related to Financial and Accounting Activities

Accounting Policy - Represents a set of principles, assumptions, concepts, rules, bases and procedures adopted by the enterprise for reporting its activities and for presenting information in the financial statements. It includes the basic principles and starting points of accounting, requirements for financial reporting in accordance with regulatory acts, elements of accounting organization - individual chart of accounts and form of accounting, accounting documents and reports, annual accounting closing, accounting of fixed assets in budget organizations, short-term tangible assets, accounting of estimates, receipts and liabilities, accounting of financial assets, accounting of expenses, accounting of revenues, accounting of expenses for personnel provisions, provisions for liabilities and provisions for receivables, accounting of income and expenses on corrective accounts, accounting of foreign funds, accounting of commitments for expenses, incurred expenses and statistics of financing expenses, specifics in the accounting of individual secondary budget spending units in the system of the Ministry of Culture and European funding.

Financial management and control system - determines the appropriate spending of funds according to their regulatory purpose within the budget approved for cultural institutes by the primary spending authority with budget credits - the Ministry of Culture. The financial management and control system in cultural organizations should include policies and procedures that aim to provide reasonable assurance of achieving their goals, through: compliance with legislation, internal acts; reliability and comprehensiveness of financial and operational information; economy, effectiveness and efficiency of activities; protection of assets and information. The rules also establish management responsibility. Elements of financial management and control are the control environment, risk management, control activities, information and communication and monitoring. The organizations develop the relevant audit trails. A set of documents related to the preliminary control when assuming obligations and making expenses is also presented.

Regulations on internal document flow. It covers financial accounting information and is related to the financial management and control system, the implementation of which is mandatory for the state sphere. Includes general requirements for documenting business operations, primary accounting documents used, both paper and technical, instructions for compiling, formatting and moving primary accounting documents, requirements for maintaining accounting documentation, storing and using accounting information, requirements for accounting documents and final provisions. Adopted by order of the manager.

Internal rules for wages - regulate the principles and forms of payment for the labor of the staff of the cultural institute in accordance with: the Labor Code; the Law on the State Social Security Budget for the relevant year; the Law on the State Budget of the Republic of Bulgaria for the relevant year; a decree of the Council of Ministers determining a new amount of the minimum wage for the country; the Regulation on the structure and organization of wages, a decree of the Council of Ministers on wages in budgetary organizations and activities and the Sectoral Collective Labor Agreement "Theater" in force from 14.12.2020.

The rules are supplemented, amended and approved by the director and staff representatives in accordance with the adopted regulations and determine: (1.) The procedure and method for determining the amount and means of Wages - general for the theater. (2.) Determination of individual salaries under an employment contract. (3.) Determination of additional labor and other remunerations and benefits and the conditions for their receipt. (4.) Determination of supplements for working conditions, as well as the amount of the annual paid leave due.

(5.) The procedure and conditions for receiving personal remunerations /cash awards and one-time additional material incentives for certain and final annual results in the presence of savings from the salary fund. The internal rules for the formation of the salary are the main regulatory document for the formation of the salary in the cultural institute. The main purpose of these rules is to motivate employees for a better and more effective performance of their official duties, contributing to the achievement of the goals of the theater, as well as for a general improvement in the effectiveness of its activities and long-term development.

Rules related to the application of the Methodology for Financing in the Sphere of Culture, they contain rules for making adjustments to the organization's budget describing the procedure and documentation necessary for making adjustments to the budget, rules for selling and reporting tickets, funding received under additional components, regulating aspects of the implementation of the artistic and creative activities of cultural institutes, rules for reporting and spending cash funds.

Internal rules for renting real estate. This procedure regulates the process of renting premises located in the theater building. It aims to prevent inappropriate actions and transparency in the selection of tenants. The rules include a detailed description of the procedure for renting premises and are adopted by order of the director.

Rules for Contracts for the Performance of Services. They regulate the process of current conclusion of contracts for the performance of services in the Puppet Theater - Ruse. The adoption of rules for concluding contracts for the provision of relevant services aims to protect against illegal actions and inconsistencies with the adopted standards.

Internal rules for donations Donations as a contract are regulated in Art. 225 et seq. of the

Law on Obligations and Contracts. With a donation, one person /donor/ immediately and gratuitously cedes his property right to another person /donee/, who must make a declaration of will that he wants to receive the object of the transfer. The internal rules for donations refer to the necessary documents for receiving a donation - a donation contract with the relevant details and reporting of the proceeds from the donation and making adjustments to the organization's budget.

The developed regulations proposed to the managers are summarized in Table 2.

Table 2. Summary of information on the necessary regulations related to the organization of activities, personnel management and financial and accounting reporting in cultural organizations

Type of activity	Regulations
Organization of the activity	Organizational regulations for the activity
	Regulations on the internal work order
	Code of ethics
	Internal rules for access to public information
	Anti-corruption plan
	Internal rules for the activity of the institutional archive with a prepared nomenclature of cases and deadlines for implementation
	Action plan in the event of a prepared or committed terrorist act
Human Resources Management	Internal rules for the organization and management of human resources.
	Rules for concluding employment contracts
	Rules for concluding civil contracts
	Rules for keeping personal files and their content
	Internal rules for the procedure for keeping registers under the Personal Data Protection Act
	Internal rules for entering and storing sick leaves for temporary incapacity for work
	Rules for allocating funds for social expenses - expenses for social and cultural services for employees
	Rules for business trips in the country
	Rules for business trips abroad
Financial and accounting activities	Accounting policy
	Financial management and control system
	Rules for internal document flow
	Internal rules for salary
	Depreciation policy
	Internal rules for adjustments to the organization's budget
	Internal rules for renting real estate
	Rules for service contracts
	Internal rules for donations
	Rules related to the application of the Methodology for financing in the field of culture

Source: Authors' own elaboration.

Measuring the performance and effectiveness of theatres is difficult due to the ambiguous criteria for evaluating artistic output (Evrard & Colbert, 2000). There is a need to adapt leadership models to the specifics of the creative environment. Success as a theatre manager requires both theoretical and practical preparation (Karcz-Ryndak J. & Karcz-Ryndak M., 2024). One of the criteria that can be measured are related to the technological documentation in cultural organizations, the development and implementation of which is inherent to the management team. Taking this fact into account, the report presents a set of documents that are harmonized and reflect the current legal changes and requirements of the Ministry of Culture in Bulgaria.

Conclusion

Each of the regulations and ordinances described in the article was developed in detail by the authors. The set of technological documents aimed at organizing the activity, managing human resources and financial and accounting information was sent to the heads of the studied cultural institutes and chief accountants. As a result, it was adopted and implemented in the activities of the eleven puppet theaters in the country. From the point of view of the puppet theaters, this makes 100% applicability of the obtained results in the object of study. The developed technological documents were implemented in four drama theaters in Bulgaria in the cities of Ruse, Targovishte, Gabrovo and Dobrich. The feedback received is related to the usefulness of the set of technological documentation, which reflects the latest legislative changes, requirements from the primary spending authority, the Ministry of Culture, and the specifics of the activities of the performing arts sector. The limiting conditions of the study are related to the specified time frame of the study and the object of study, since not all organizations working in the performing arts sector are covered. Therefore, the developed regulations and ordinances can be taken into account and be useful for other cultural institutes without having any claims for their automatic transfer.

From the point of view of future work, the authors set themselves the goal of developing a set of documents aimed at artistic and creative activity describing the activity and the regulatory framework and distributing the developed regulations to all cultural institutes. An important aspect will also be receiving feedback on the applicability of the documents and guidelines for supplementing them.

In conclusion, the developed documents undoubtedly support the work of managers, financiers and persons involved in personnel management in state-funded cultural organizations in Bulgaria.

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