"Planning and budgeting of the theatre policy of ministry of culture"

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Overview of the results of the audit

Performance Audit Department of the State Audit Office audited planning and budgeting of theatre policy in the Ministry of Culture in 1998-2000 and partially, preparation of the budget of 2001 was analysed as well.

There were several reasons for choosing this subject.
Firstly, the audit concerns considerable cash flows that amount to nearly 15% of the budget of the Ministry of Culture.

Secondly, the observations made in the course of audit help to adjust organisation of planning and budgeting in the Ministry of Culture and make the funding of theatres more transparent for all the parties connected to theatre policy.

The aim of the audit is to give an overview of planning, funding and results of theatre policy as well as to assess the purposefulness of theatre policy and whether it is based on activity plans and strategic development plans.

As a result of the audit, the State Audit Office came to the conclusion that the Ministry of Culture does not have a clear vision of development of the Estonian theatre system and that the organisation of funding theatres is not sufficiently transparent, because:

- The development plan and activity plans prepared by the Ministry of Culture concentrate on general issues and do not provide a comprehensive overview of the development of theatres. Indeed, they contain a few specific aims, but lack an integral approach to the development of the theatre system.
- In allocating state support to theatres, the established order has not been followed and there are no uniformly interpretable principles for allocation of support to theatres.
- So far, the actual results of theatres have not been considered in application of the principle for ordering visitors, and thus it is not clear why visitors are ordered in exactly such volumes.
- Principles of provision of support are not uniform and clear for all the parties operating in the market.

To assist in the resolution of the above problems, the State Audit Office has made the following proposals to the Ministry of Culture of which the major ones include the following:

- The Ministry of Culture should develop a long-term theatre policy which would clearly describe the principles of development of the theatre network and the volumes of funding of theatres in the following years.
- The Ministry of Culture should adjust the organisation of reporting theatres in order to ensure collection of uniform and comparable information for making management decisions.
- The Ministry of Culture should adjust the organisation of funding theatres in such a way that it would be transparent and understandable to all the parties involved, ensure funding in accordance with the established principles of funding and ensure equal opportunities and conditions for receiving state support to all theatres notwithstanding their form of ownership depending on the compatibility of their activities with the aims of the state theatre policy, the artistic level of their activities and the needs of theatre visitors.

1. Opinion of the Ministry of Culture

The Ministry of Culture stated its opinion and further activity plan in connection with the report “Planning and Budgeting of the Theatre Policy of the Ministry of Culture” of the State Audit Office in its replies to the report 17.09.2001 No. 2-4/3556 and draft report 03.09.2001 No. 2-4/3170.

The Ministry of Culture expresses its gratitude for the proposals of the State Audit Office for improving the funding policy of Estonian theatres.

The Ministry of Culture does not agree with the opinion of the State Audit Office that the organisation of funding theatres is unclear. According to the Ministry, it is not wise to change the current funding scheme, which is based on supporting the visitors. The new system is still to be applied and it is too early to make any far-reaching conclusions.

The Ministry of Culture is of the opinion that fast and radical changes on the organisation of cultural life are unacceptable. This is the reason why the new funding pattern has not been completely applied in practice. The criteria that form the basis for the activities of theatres – size of the audience and number of performances – largely depend on the level of management of theatres. In 2002, employment contracts with two theatre managers shall end and currently, a competition for the director of the Russian Drama Theatre has been opened. Processes for forming foundations of theatres have been started. As a result of these processes, the Ministry expects to increase the level of liability of theatre managers and develop clear and uniform criteria, which would serve as the basis for assessment of the efficiency of the work of theatres and thus, make the principles of allocation of support unambiguous.

The Ministry of Culture finds that the development of a uniform theatre policy must be based on the real and economically balanced development plans of already operating theatres and analyses of the necessity and prospects of the theatre as a service in different regions. The Ministry aims to complete the preparation of the development plans of theatres in 2001 and by March 2002, a profound analysis of the theatre personnel and a prognosis of training needs in the following years.

By today, the first versions of the development plans of state theatres have been submitted to the Ministry of Culture. The development plans are being analysed and the Ministry plans to involve analysts from outside the Ministry in the analysis and specification process of the development plans.

The Ministry of Culture has prepared a research project, which seeks to identify the need for personnel resources and personnel of Estonian theatres. The first part of the project is market research, which describes the presumable target groups of Estonian theatres in the coming years and the demand of the people for different theatre services. The second and third part of the project include creation of databases about the current status of the Estonian theatre personnel resources and needs as well as opportunities for supplementary training and retraining. The fourth part of the project contains an introduction of the research work and an analysis for the representatives of the Ministry of Education, Estonian Theatre Association and institutions of higher education, in order to form a basis for the development of a reasonable training order.

2. Position of the State Audit Office on the Opinion of the Ministry of Culture

The State Audit Office is grateful to the Ministry of Culture for its pleasant cooperation and recognises the efforts of the Ministry in the adjustment of planning and funding of theatre policy.

The State Audit Office emphasises the fact that despite the constant changes of principles of funding theatres the funding of theatres is increasingly based on the efficiency of activities of theatres. The State Audit Office supports the efforts of the Ministry of Culture to abide in the funding of theatres by the funding scheme based on supporting the visitors. Current practice indicates that the Ministry of Culture is inconsistent in its application of the new funding scheme. According to the explanations of the letter of explanation of the budget of the Ministry of Culture as well as the explanations given by the officials of the Ministry in the discussions of the Cultural Committee of the Riigikogu, the entire support of theatres is in fact used to cover the salary costs of establishment staff and partially, for maintenance of theatre buildings.

The State Audit Office agrees with the Ministry of Culture that it is difficult to make fast and radical changes in the organisation of cultural life, but reminds it that essential decisions of principle cannot be infinitely postponed. In a situation where costs of real estate and labour are increasing and funds allocated from the state budget are decreasing, the Ministry of Culture, in accordance with the aim of the national theatre policy and the actual funding possibilities, has to find a solution that would protect the interests of those who enjoy the art of theatre as well as those who work in the theatre.

The State Audit Office recommends that the Ministry of Culture immediately provoke a discussion about the future of the art of theatre and theatres involving all interest groups. Firstly, attention has to be paid to the expected influence of the theatre policy on society, the best ways for achieving it and a solution of the problem of funding of the art of theatre. Thereby the Ministry of Culture should consider which preconditions or conditions are necessary for ensuring development and constant

renewal of the national art of theatre, development of original Estonian dramatic art and other aims.

The State Audit Office hopes that the development of theatre policy initiated by the Ministry of Culture will not remain changes on paper only, but ensure sustainable development of the art of theatre, satisfaction of the needs and meeting of expectations of theatre visitors, and the self-realisation needs of theatre people in accordance with the aims set by the state and the actual capabilities.

3. Introduction

3.1. A brief outline of the audited field

The management of theatre policy falls within the area of government of the Ministry of Culture, and inside the Ministry, it is mostly the responsibility of the Arts Department and the Department of Budget and Economic Analysis. The tasks of the Ministry of Culture include analysing the problems of theatres, making recommendations about ensuring the development of the field and preparing corresponding draft bills, preparation of the draft budget of the area of government of the Ministry, inspection of purposeful use of the budget and resolution of issues in connection with state property.

The Estonian theatre system consists of national, private, municipal and amateur theatres. There are 8 national theatres in the area of government of the Ministry of Culture: the Estonian Drama Theatre, the Russian Drama Theatre, the Old Town Studio, the Estonian National Puppet Theatre, the Vanemuine Theatre in Tartu, the Endla Theatre in Pärnu, the Rakvere Theatre, and the Ugala Theatre in Viljandi. The Tallinn City Theatre is in an exceptional position because by status, it is a municipal theatre that receives constant support from the state budget. In addition to national theatres, the Estonian National Opera, which by status is a public law agency, belongs to the area of government of the Ministry as well.

According to the Statistical Office, as of January 2000 there are 9 private and small theatres in Estonia. Five of them are in Tallinn (Von Krahl Theatre, Vat-Theatre, Salon-Theatre, Studio Theatrum, Poetry Theatre Varius, one in Tartu (Tartu Children's Theatre), one in Narva (Ilmarine Theatre), one in Kuressaare (The Kuressaare Town Theatre) and one in Jõhvi (Jõhvi Windmill). Most of the non-governmental theatres are non-profit

organisations. Tartu Children's Theatre and Kuressaare Town Theatre have the status of a municipal theatre, which gives them partial support from the town budget.

Amateur theatres consist of theatre groups, school theatres and amateur groups. Amateur theatres are united and coordinated by the Estonian Amateur Theatre Association (hereinafter referred to as "EATA"), which is a cultural-educational non-profit organisation. As of March 2001, 68 groups have registered themselves as members in the EATA.

As of 1991, the funds allocated to theatres from the budget of the Ministry of Culture have gradually grown. In 1998, state theatres and the Estonian National Opera were allocated approximately 153 million kroons from the state budget. In 1999, 162.1 million kroons were allocated to theatres and in 2000, 172.8 million kroons and in 2001, nearly 184 million kroons. These funds consisted of state support, state investments and allocations by the theatre endowment of the Cultural Endowment.

In 2001, theatres and the Estonian National Opera were allocated nearly 184 million kroons from the state budget and the theatre endowment of the Cultural Endowment.

3.2. Framework of the audit

The basis of the audit is the work schedule of the first half-year of 2001 of the State Audit Office and a proposal to audit that was approved by the chief auditor of the Operational Audit Department on 26.04.2001.

The aim of the audit is to give an overview of the planning and funding of and the results of theatre policy and to assess whether the funding of the policy is purposeful and based on activity plans and strategic development plans.

The aim of the audit is to give an overview of the planning and funding of and the results of theatre policy and to assess whether the funding of the policy is purposeful and based on activity plans and strategic development plans.

The **problem** that the **audit** raises on the basis of the aim of the audit is the following: is there a clear relationship between planning, budgeting and results of theatre policy ensuring that

the expenses to be incurred will lead to achieving the previously established aims?

The **main questions of the audit** are the following:
Are the main aims of theatre policy clearly defined?
Are the principles of budgeting clear and the stated expenditure directed to achieving the aims set forth in the activity plans?
Are functional results of theatres taken into account in financing the theatres?

The **institutions covered** by the audit include the Ministry of Culture, national theatres, the Estonian National Opera, municipal- and non-public theatres and the Cultural Endowment. The **inspected period** is mainly 1998–2000.

The **object** of the audit is the planning and budgeting of theatre policy.

In the course of auditing, interviews were conducted with the Minister of Culture, the Secretary General of the Ministry of Culture, the Head of the Budget and Economic Analysis Department and the Head of the Arts Department of the Ministry of Culture, state and private theatre managers and members of the Board of the Estonian Theatre Association. In the meeting with the Estonian Theatre Association, the current state of theatres, problems and future visions of theatres were discussed. In addition, strategic documents and activity plans related to theatre policy were analysed and their contents were compared with reality.

A findings report in which conformity of the situation with previously established requirements and assessment criteria was prepared on the basis of materials collected. This report is based on the findings report harmonised with the management of the Ministry.

Requirements

In the course of the audit the workgroup established, together with consultants Jan Velthoven and Fons Gloerich of the Netherlands Court of Audit, the norms and criteria which served as the basis for evaluation of the compliance of the situation to the established norms and criteria.

The requirements used in the report of findings were agreed upon with the Minister of Culture on May 11, 2001. The norms used are the following:

- Theatre policy must be based on a realistic strategic development plan of the field and must be based on trustworthy information.
- To carry out theatre policy, activity plans have to be prepared, based on the aims set forth in the strategic development plan.
- Funding of theatre policy must be transparent and based on specific activity plans and operational results of theatres.
- Funding of theatres must be performed pursuant to the established funding orders.

Structure of the decision of the Chief Auditor

The decision of the Chief Auditor consists of the report of the State Audit Office, to which the opinion of the Minister of Culture about the contents of the report and the activity plan of the Ministry to carry out the recommendations presented in this report, but also the positions of the State Audit Office on the opinions of the Minster and the activity plan.

4. Theatre Policy Planning

Information on which the planning is based

The Ministry of Culture and the Ministry of Finance have not reorganised reporting related to theatres although principles of funding theatres have been constantly changed and the funding of theatres is increasingly related to the efficiency of the operations of theatres.

The Ministry of Culture regularly collects the following reports on the theatre system – statistical reports submitted to the Statistical Office, overviews of critics of the artistic results of theatres and financial reports submitted to the Ministry of Finance. The data fields of these reports are partially matching and they bring out most of the important operational indicators of theatres. However, they do not ensure an integral overview of theatres. For example, the reports do not contain information about visitors from rural areas, although the Ministry of Culture uses this indicator for funding theatres.

The Ministry of Culture does not have a uniform report that would ensure an integral overview of the theatre system.

Such organisation of reporting makes it more difficult to get a complete overview since the data is divided between several reports and in places, similar data of different reports is contradictory. For instance, there are contradictions in the operational costs and operational income indicators presented in the reports submitted to the Statistics Office and the Ministry of Finance. Submission of several reports causes confusion among theatres as well, because they have to keep separate accounts for each report.

There are mistakes in the reports of operational results of theatres. For example, the information on the percentage of visitors of performances submitted by the Ministry of Culture in 1999 differs considerably from the actual information on the

There are mistakes in the consolidated reports prepared by the Ministry of Culture that reflect the operational results of theatres.

percentage of visitors of theatres. There are differences in the number of performances and new performances.

The Ministry of Culture receives reports on the activities of small and private theatres only from the statistical reports submitted to the Statistical Office. The Ministry of Culture does not have a precise overview of the number and activities of small and private theatres, because only 9 small and private theatres have submitted their reports to the Statistical Office, but it does not encompass all the theatres. The Ministry of Culture does not require separate reports even from those small and private theatres that receive state support.

Theatre policy planning

The Ministry of Culture has prepared "The General Principles of Cultural Policy of the Republic of Estonia" (hereinafter referred to as "the general principles of cultural policy"), which gives an overview of the aims of the cultural policy and brings out several principles that should be followed in making cultural policy decisions and allocation of funds. The most important article related to theatre policy provides that the state will continue supporting the art of theatre. The general principles of the cultural policy do not stipulate any volumes or arrangement of funding.

"The General Principles of the Cultural Policy of the Republic of Estonia" provides that the state will support the art of theatre without clarifying the volumes and arrangement of funding.

In order to clarify the positions of the general principles of cultural policy, the Ministry of Culture has prepared an **"Activity Plan of the Government of the Republic for Executing the National Cultural Policy in the Following Years"** (hereinafter referred to as the "activity plan"). The activity plan clarifies the development trends of cultural areas and the planned changes in the following years. In connection with theatre policy, the activity plan provides the following:

- To keep the number of annual theatre visits at 800,000 and the average ticket price not over 1% of what is affordable by the average salary of the country.
- To continue supporting the Estonian Drama Agency by the state by increasing funds for the purchase of dramas first of all for promoting original Estonian dramatic art.
- To continue stimulating theatres in providing theatre services in rural areas (giving performances in counties) by allocating for that purpose 1 –1.5% of the funds allocated to the dramatic art.
- To continue adjustment of the theatre system, changing of the form of ownership and restructuring in the next decade.

The activity plan does not set forth any means as for how the desired aims are to be achieved or what resources are needed for achieving the aims.

However, the activity plan does not set forth any means as for how the desired aims are to be achieved or what resources are needed for achieving the aims. There are no specific deadlines for carrying out the planned changes in the theatre system.

In addition to the general principles of cultural policy and the activity plan, the Ministry of Culture has prepared several planning documents. For example, the **Plan of Activity and Economic Development of the Ministry of Culture**, which stipulates the aims of the theatre policy of the Ministry of Culture for 2001. They include promotion of the national dramatic art, ensuring of a continuous renewal and representation of the country by participating in international festivals. The Plan of Activity and Economic Development of the Ministry of Culture also brings out the desired results, assessment criteria and risks for achieving the aims. However, it is not stated how the desired results are achieved.

The Plan of Activity and Economic Development of the Ministry of Culture stipulates the aims of the theatre policy for 2001, assessment criteria and risks for achieving the aims, but it is not stated how the desired results will be achieved.

The Ministry of Culture has presented the long-term need for investments in its **National Investment Programme**

(hereinafter referred to as "the NIP"). The NIP contains an investment plan in a 3-year perspective and it is revised every year. The investment plan 2001 of the Ministry of Culture provides investments to 11 theatres (9 state theatres, the Estonian National Opera and VAT-Theatre) and the need for investments in the following years amounts to 510 million kroons. The need for investments has been described by theatres in Appendix 1. Although none of the other planning documents prepared by the Ministry of Culture describe the structure of the theatre network, the investment plan allocates funds for all state theatres. However, the activity plan sets forth that adjustment of the theatre system, changing of the form of ownership and restructuring have to continue in the following decade.

Although none of the planning documents prepared by the Ministry of Culture stipulate the structure of the theatre network in the immediate future and the NIP stipulates that all the existing state theatres shall be allocated funds for investments by the budget.

Conclusions

- The reports collected by the Ministry of Culture about the activities of theatres do not provide an integral overview of the state of theatres or support management decisions of funding theatres.
- The development plan and activity plans are general and do not contain an integral view of the development of theatres. They contain some specific aims, but lack an integral approach to the development of the network of theatres and its development.
- The Ministry of Culture has prepared the Investment Plan without determining the structure of the network of theatres in advance.

Recommendations

- The Ministry of Culture should develop a long-term theatre policy, which would clearly bring out its aims, vision of the development of the theatre network, volumes of funding of theatres and the specific deadlines for achieving the specific aims.

- The Ministry of Culture should, in cooperation with the Ministry of Finance, adjust the organisation of reporting theatres to ensure collection of uniform and comparable information for making management decisions.

5. Budgeting of Theatre Policy

Funding theatres is performed through several articles of the budget, of which the most important ones include state support to theatres, allocations to the Estonian National Opera intended for a specific purpose and public investments. More detailed information on funding of theatres using public and the Cultural Endowment funds is given in Table 1.

Table 1. **Funds allocated from the state budget and the Cultural Endowment (in thousands of kroons),** 1998-2001

	1998	**1999**	**2000**	**2001**
State support to theatres	83,188.3	98,346.3	97,296.3	105,929
Allocations to the Estonian National Opera intended for a specific purpose	39 080.3	50,768.2	50,768.2	56,268.2
Public investments	23,969	8,743	19,146	12,960
Theatre programmes	-	-	120	150
Allocations of the dramatic arts endowment	7,306.9	4,329.8	5,487.9	8,411
Own revenues of theatres*	-	-	36,420	36,170
Total	**153,544.5**	**162,187.3**	**209,238.4**	**219,888.2**
Incl. total funds allocated from the state budget and the Cultural Endowment	153,544.5	162,187.3	172,818.4	183,718.2

* The state budgets of 1998 and 1999 did not include the own revenues of theatres. The revenues of theatres in 2000 received from economic activities have been indicated in the budget of 2000 of the Ministry of Culture approved by Directive No.17 of the Ministry of Culture 18 January 2000. The given table does not indicate the own revenues of the Estonian National Opera.

Source: Budgets of 1998, 1999 and 2000 of the Ministry of Culture; the Cultural Endowment, NIP 1998-2000, NIP 1999-2001, and NIP 2001-2004

State support to theatres

Allocation of state support to theatres is regulated by 8 January 1998 Regulation No.1 of the Ministry of Culture "Order of Allocation of State Support to Performance Institutions." Pursuant to this order, allocations are granted to all state theatres and the Tallinn City Theatre on the basis of the number of visitors approved for the current calendar year and the specific state subsidies per visitor. The funds allocated to support private and municipal theatres are distributed by the directive of the Minister and by the recommendation of the Arts Department pursuant to the applications submitted to the Ministry by 15 January each year considering the meaning of the national culture and the repertoire of the specific theatre and in case of private theatres, the conditions set forth in the Performance Institutions Act.

The number of visitors approved for each theatre (state order) depends on the applications, actual work results of the previous year, the current activities of the theatre, and the value in terms of the national culture of the repertoire and art planned for the calendar year. The Ministry of Culture has not clarified the criteria for the assessment of work results of theatres, activities of theatres and repertoire. The principles of ordering visitors are too general and can be interpreted in several ways.

The Ministry of Culture has not provided clear and unambiguous principles of funding.

In addition, the "Order of Allocation of State Support to Performance Institutions" sets forth supporting theatre visitors from rural areas[1] pursuant to which, to stimulate the service of rural people each calendar year, a specific amount of funds is allocated and proportionally divided between counties. Upon allocation of funds for each specific theatre, the Ministry of culture should abide by the recommendations of the cultural departments of country governments.

[1] Rural theatre visitors are visitors of the guest performances that do not take place in theatre towns such as Tallinn, Tartu, Rakvere, Viljandi and Pärnu.

In fact, allocation of funds has not been based on the established order. Principles of funding have been constantly changed pursuant to the recommendations of the theatre funding committee without making corresponding changes to the regulation of the Minister. By doing that, the Ministry of Culture does not follow the principles of determining amounts meant to stimulate the servicing of rural people; the provision of establishing a specific level of subsidy for each theatre; the order of allocation of funds for using guest producers and actors and creation of performances of high artistic value. In addition, the Ministry of Culture has allocated several amounts of support that have not been established by the regulation of the Minister. For example, the Ministry of Culture has given additional support to visitors of children's performances and multi-genre theatre, as well as for artistic level and catching-up support.

The Ministry of Culture has not abided by the order of allocation of state support established by a regulation of the Minister of Culture.

Pursuant to the order of allocation of state support and directives of the Minister, theatres are granted allocation of support on the basis of ordering visitors. It means that the Ministry of Culture orders a certain number of visitors from each performance institution, thereby allocating a certain capitation fee. However, according to the letters of explanation of the budget of the Ministry of Culture as well as the explanations given by the representatives of the Ministry in the budget discussions of the Culture Committee of the Riigikogu, the entire support of theatres is used to cover the salary costs of the establishment staff and partially, for maintenance of the building. Application of such different funding schemes is contradictory and it does not give true information about the funding.

In the letter of explanation of its budget, the Ministry of Culture has not provided truthful information about the principles of funding the theatres.

The number of visitors ordered by the Ministry of Culture and the actual number of visitors are not compatible either. For example, the Vanemuine Theatre in Tartu has not been able to fulfil the number of visitors, although its number of ordered visitors even increased in 2000. A more detailed comparison of

The number of visitors ordered by the Ministry of Culture and the actual number of visitors are not compatible.

the number of visitors ordered and the actual number of visitors has been given in Appendix 2. Adjustment of the number of ordered visitors, without considering the actual number of visitors of theatres, makes ordering visitors pointless and not functional in reality.

The number of visitors from rural areas and the number of visitors of children's performances are similarly incompatible. For instance, the Ministry of Culture has ordered more visitors of children's performances from the Endla Theatre in Pärnu than the theatre has been able to service. At the same time, the number of visitors ordered from the Estonian National Puppet Theatre is smaller than the actual number of visitors of children's performances by nearly 10,000. An overview of the ordered visitors from rural regions and visitors of children's performances and the actual numbers of visitors from rural regions and visitors of children's performances of different theatres is given in Appendices 3 and 4. Although small and private theatres organise guest performances in rural areas and give children's performances, they are not allocated support for visitors from rural areas and visitors of children's performances.

In ordering visitors from rural areas and visitors of children's performances the Ministry of Culture does not abide by the actual number of visitors.

In addition to ordering common visitors, visitors from rural areas and visitors of children's plays, the Ministry of Culture has separately ordered visitors from a multi-genre theatre and provided support for the artistic level and for catching-up. Visitors of the Vanemuine Theatre in Tartu are considered the visitors of a multi-genre theatre. Since the music genre is more expensive, the visitors of the music theatre pay more than common visitors. Thus, the Ministry decided, in addition to the subsidy of the common visitor, to support every visitor of the Vanemuine Theatre in Tartu with an additional 150 kroons in 2000. In 2001, the common visitors of the Tartu Vanemuine Theatre did not get any subsidy, but all visitors were provided the support of the multi-genre visitor, amounting to 285 kroons.

There are no clear or unambiguous criteria for allocating additional support for the artistic level and for catching-up.

Upon allocation of support, additional support is given for the artistic level. In 2001, catching-up support was given for the first time. The Ministry of Culture does not have any specific criteria for determining the artistic level. So far, additional support for the artistic level has been given to the Tallinn City Theatre, 2 million kroons in 2000 and 2001. Catching-up support has been given to the extent of 500,000 kroons to the Ugala Theatre in Viljandi in 2001. The Ministry has not established any specific criteria for allocating this support either. Since there are no clear criteria, the decision-makers have considerable possibilities to act pursuant to their own principles and preferences in making the funding decisions.

Upon allocation of funds, the Ministry of Culture abides by the principle of subsidising of visitors. The development of subsidy levels was based on the current situation. First, it was assessed how much was spent on servicing the current number of visitors and then the subsidy per visitor was derived from it. The aim of developing the principle of subsidising visitors was to make the costs of theatres per visitor comparable. In reality, the level of subsidy per visitor is different, because the number of visitors of theatres depends of the number of visitors ordered. The actual state support per visitor is given in Table 2.

The Ministry of Culture does not have any methods for establishing subsidy levels per visitor.

Table 2. **State support per visitor,** 1998-2000

Theatres	**1998**	**1999**	**2000**
The Vanemuine Theatre in Tartu	269.38	330.69	303.25
The Estonian Drama Theatre	78.69	124.16	107.27
The Russian Drama Theatre	87.41	105.18	109.08
The Estonian National Puppet Theatre	92.69	96.81	100.92
The Tallinn City Theatre	170.87	162.34	140.15
The Endla Theatre in Pärnu	83.76	87.85	101.49
The Ugala Theatre in Viljandi	116.51	130.78	156.07
The Rakvere Theatre	77.84	96.40	93.64
The Old Town Studio	49.05	54.69	70.83
Average state support per visitor	**114**	**132.1**	**131.4**

Source: the Ministry of Culture

The Ministry of Culture has allocated state support, i.e. placed an order of visitors to small and private theatres. At the same time, the Ministry of Culture has not entered into contracts with small and private theatres and the funds have moved from the state to private users without mutual obligations being determined. There are again no clear principles for allocating support to small and private theatres. It remains unclear as to which principles are used to select the theatres from where visitors are ordered and the number of visitors ordered.

Upon allocation of state support, the Ministry of Culture has not concluded any contracts with small and private theatres.

Conclusions

- In allocating state support to theatres, the established order has not been abided by and there are no clear principles of allocating support to theatres.
- So far, in application of the principle of ordering visitors, the actual results of theatres have not been taken into account

and thus it is not possible to understand why visitors are ordered in this particular volume.

- The principles of allocation of support are not uniform and unambiguous for all the parties operating in the market.

Recommendations

- If the Ministry of Culture decides to continue funding theatres on the basis of ordering visitors, special rules should be developed, containing clear and measurable criteria on which ordering visitors from performance institutions will be based.
- If the Ministry of Culture decides to continue funding theatres with a fixed annual amount, then someone should develop the criteria on the basis of which the Ministry will fund theatres. Automatic acceptance of the budget requests of theatres should be avoided. Funding theatres in the form of covering the salary fund of the establishment staff should be avoided, because the establishment staff of theatres is quite different and otherwise preference will be given to theatres that employ as large a staff as possible.

6. Overview of the Activities of Theatres

This overview has been written using the reports collected by the Ministry of Culture and the replies of theatres to the information enquiries of the State Audit Office. The preparation of the overview is mainly based on the operational results of state theatres, the Tallinn City Theatre and the Estonian National Opera (hereinafter the operational results of the Tallinn City Theatre and the Estonian National Opera shall be included as state theatres). Partially, the information reflecting the operational results of small and private theatres have been used, but since it was not possible to receive information about all small and private theatres, they can only be considered as examples.

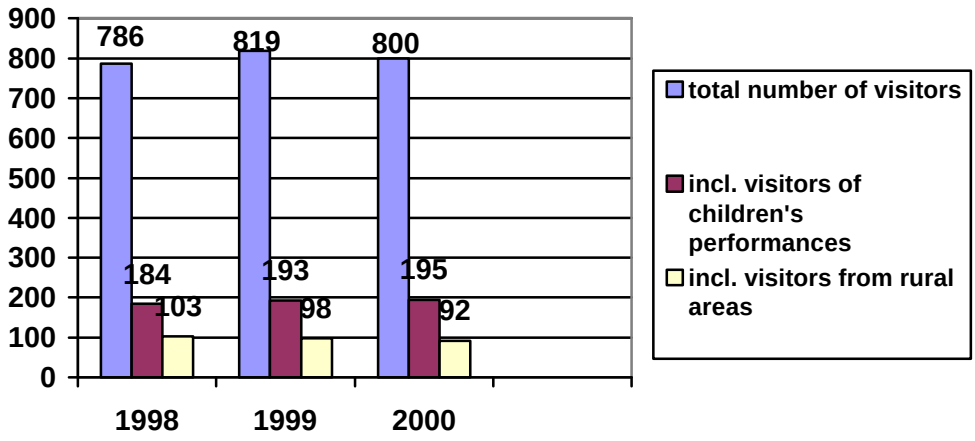
6.1. Theatre as a Cultural Institution

Visitors

The total number of visitors in state theatres has been stable around 800,000 fluctuating by a couple of thousand visitors. An overview of the total number of visitors, visitors of children's performances and visitors from rural areas of state theatres and the Estonian National Opera in 1998-2000 are given in Drawing 1. A more detailed overview of the visitors by theatres has been given in Appendix 5.

The total number of visitors in state theatres has been stable around 800,000 fluctuating by a couple of thousand visitors.

Drawing 1. **Number of visitors of state theatres (in thousands),** 1998-2000



Source: *Ministry of Culture, replies of theatres to the enquiry of the State Audit Office*

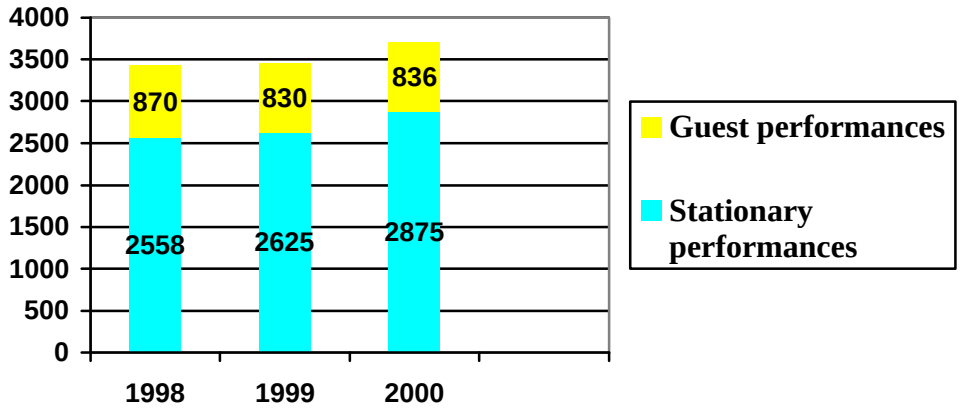
The number of visitors of state theatres was the highest in 1999, when it amounted to 819,300. In 2000, the number of visitors fell to 800,000, which was caused by a fall in the number of visitors of the Estonian National Opera, the Old Town Studio and the Ugala Theatre in Viljandi. The number of visitors of children's performances has constantly grown a little over the last few years, which is caused primarily by an increase in visitors of the Estonian National Puppet Theatre. The number of visitors from rural areas has constantly fallen over the last few years, which may be caused by changes in the order of funding visitors from rural areas.

There is no detailed overview of the number of visitors of small and private theatres, but in small and private theatres that have a larger visitors' rate (Salon-Theatre, VAT-Theatre, Ilmarine Theatre in Narva, Von Krahl Theatre) this number has been falling. A more detailed overview of visitors of small and private theatres is given in Appendix 5.

Performances

The number of performances of state theatres has risen as of 1998. In 1998, the number of performances of state theatres amounted to 3,482 and in 1999, it was 3,455 and in 2000 it was already 3,711, which is over 10 performances a day throughout the year. An overview of the performances of state theatres is given in Drawing 2. A more detailed overview of the performances of state theatres, stationary performances and guest performances of different theatres is given in Appendix 6.

Drawing 2. **Stationary and guest performances of state theatres,** 1998-2000



Source: *Replies of theatres to the enquiry of the State Audit Office*

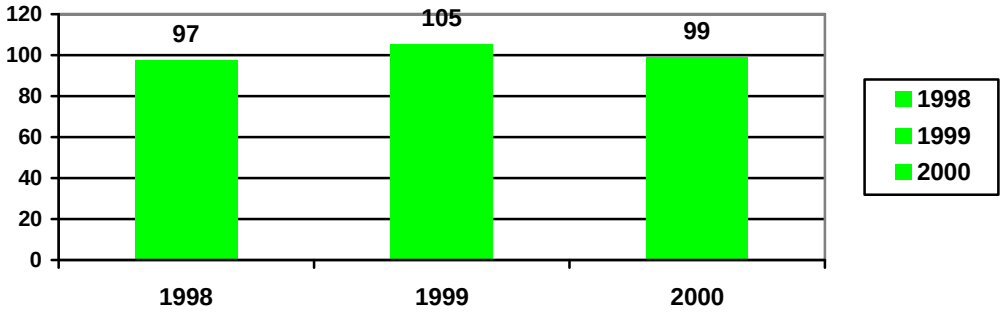
The number of performances has risen primarily owing to a considerable rise in the number of performances of the Estonian national Puppet Theatre in 2000 (261 performances more than in 1999). The ratio of stationary and guest performances has been stable over the last few years and guest performances amounted to approximately a quarter (23% in 2000) of all the performances. However, the ratios of stationary and guest performances of different theatres are quite different. Thus, in 2000, guest performances amounted to 53% in the Rakvere

Theatre and 40% in the Old Town Studio of the total number of performances. In the Estonian Drama Theatre, guest performances amounted to only 7% and in the Tallinn City Theatre, 10% of the total number of performances.

The number of performances of small and private theatres has been fluctuating and the general number of performances is caused primarily by the opening of the Kuressaare Town Theatre. A more detailed overview of the number of performances by particular small and private theatres is given in Appendix 6.

Over the last few years, the number of new performances in state theatres has been around a hundred. A more detailed overview of the number of new performances is given in Drawing 3 and an overview of the number of new performances by particular theatres is given in Appendix 7.

Drawing 3. **Number of new performances of state theatres,** 1998–2000



Source: Replies of theatres to the enquiry of the State Audit Office

The largest numbers of new performances are in the Vanemuine Theatre in Tartu (17 in 2000) and the Estonian Drama Theatre (14 in 2000), but even in small town theatres such as the Endla in

Pärnu, the Ugala in Viljandi and the Rakvere Theatre the number of new performances is around 10.

In general, the number of new performances of small and private theatres has been growing, but none of them has staged over 8 new performances a year (in 1999, Von Krahl Theatre staged 8 new performances). On average, small and private theatres stage about 3-4 plays a year. A more detailed overview of the number of new performances by particular small and private theatres is given in Appendix 7.

Percentage of visitors

The average percentage of visitors of state as well as small and private theatres has been quite stable, between 70-77%. A more detailed overview of the percentage of visitors of particular theatres in 1998-2000 is given in Table 3.

Table 3. **Percentage of visitors of stationary performances (%),** 1998-2000

Theatres	**1998**	**1999**	**2000**
The Vanemuine Theatre Incl. musicals	64.6 49.7	45 36.5	46 35.5
The Estonian Drama Theatre	58.5	67.5	77.5
The Russian Drama Theatre	73	68.5	70
The Estonian National Puppet Theatre	-	95.5	94
The Tallinn City Theatre	100	100	100
The Old Town Studio	78	76.5	74.5
The Endla Theatre in Pärnu	64	73	63
The Ugala Theatre in Viljandi	69	69.5	59.5
The Rakvere Theatre	71	71.5	75.5
The Estonian National Opera	69	72.5	71.5
Average percentage of visitors of state theatres	**71.9**	**73.95**	**73.15**
Von Krahl Theatre	70	89	88
The Kuressaare Town Theatre	-	58	57
The Ilmarine Theatre	100	100	100
The Windmill Theatre	48	61	46
Average percentage of visitors of small and private theatres	**72.5**	**77**	**72.75**

Source: Replies of theatres to the enquiry of the State Audit Office

The percentage of visitors (vacancy) is primarily a problem of theatres that have large halls. The highest percentage of visitors can be found in the Tallinn City Theatre - 100% in 2000 – (there are 199 seats in the largest hall) and the Estonian National Puppet Theatre – 94% in 2000 – (there are 190 seats in the

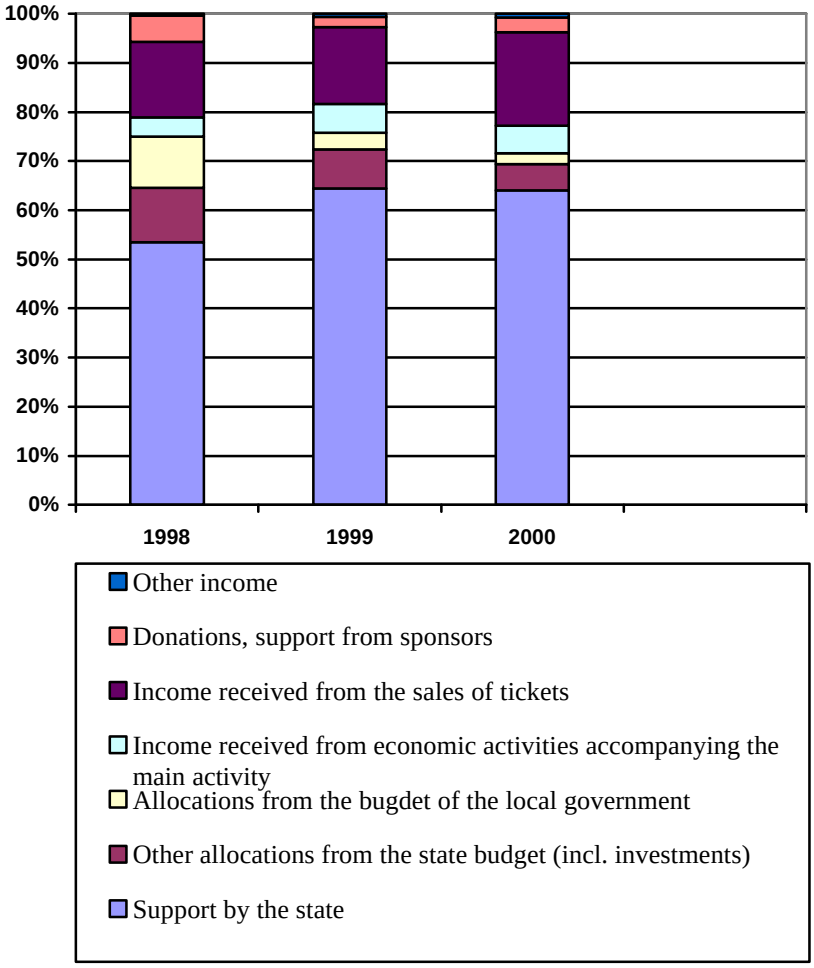
largest hall). The lowest percentage of visitors was in the Vanemuine Theatre in Tartu, amounting to 46% in 2000 (there are 682 seats in the largest hall) and the Ugala Theatre in Viljandi, amounting to 59.5% in 2000 (there are 587 seats in the largest hall). The lowest percentage of visitors of small and private theatres in 2000 was in The Windmill Theatre – 46% and the Kuressaare Town Theatre – 57%, which were also a result of large halls and since the theatres are located outside Tallinn.

6.2. Theatre as an economic institution

Revenues of theatres

Pursuant to the Performance Institutions Act, the main sources of revenue of theatres were allocations from the state budget, support from the budget of the local government, income from the sales of tickets, income from the economic activities accompanying and supporting the main activities, allocations from endowments and foundations, donations and other revenues. An overview of the revenues of state theatres is given in Drawing 4. A more detailed overview of the revenues of theatres is given in Appendix 8.

Drawing 4. **Structure of revenues of state theatres,** 1998-2000



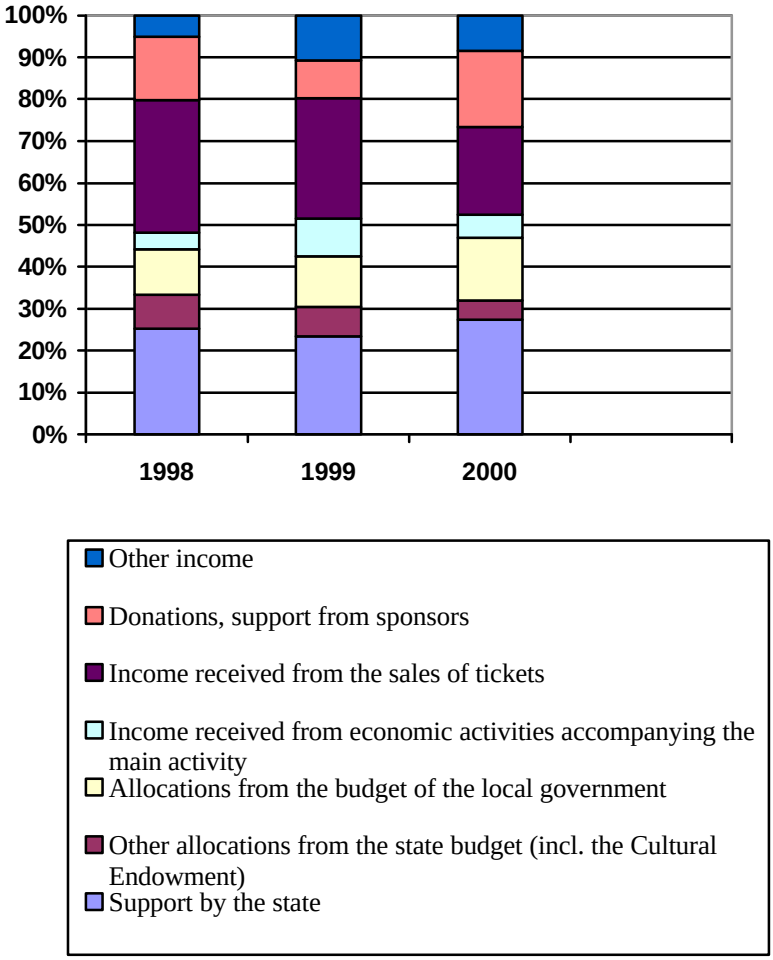
The largest part of the income of state theatres consists of allocations from the state (~60%) and other major sources of income of theatres include income from the sales of tickets (~15%), other allocations from the state budget and income from economic activities.

The largest part of the income of state theatres consists of allocations from the state, income from the sales of tickets, other allocations from the state budget and income from economic activities.

Proportions of the revenues of different theatres are quite different. The Vanemuine Theatre in Tartu depends the most on state support (over 80% of total revenues). The share of state support is also large in the Ugala Theatre in Viljandi and the Estonian National Opera. The Tallinn City Theatre has the smallest share of state support in the total revenues.

An overview of the structure of revenues of small and private theatres is given in Drawing 5. A more detailed overview of the revenues of small and private theatres is given in Appendix 8.

Drawing 5. **Structure of revenues of small and private theatres,** 1998-2000



Main sources of income of small and private theatres in 2000 included state support (28% of total income), income receive from ticket sales (21% of total income), donations (18% of total income) and support from the budget of the local government (15% of total income). The proportions of costs are quite different among small and private theatres. The differences largely depend on whether the theatre receives state support or not. For example, in 2000, state support amounted to only 42%

of the total income of Von Krahl Theatre and to 41% of the total income of the studio theatre Ilmarine.

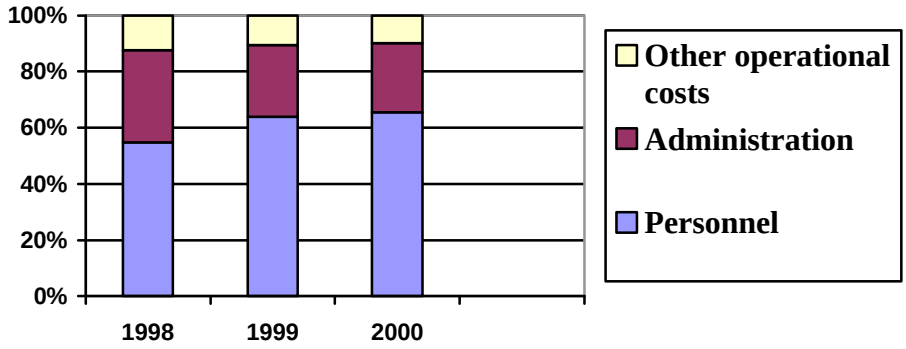
If we compare the revenues of state theatres and small and private theatres, then we see that state theatres are much more dependent on state support. However, if we compare the amount of state support per employee, the differences are not as huge any more (in 2000, it was on average 82,800 kroons in state theatres and 58,200 kroons in small and private theatres) and the biggest state support per employee in 2000 was given to Von Krahl Theatre (93,500 kroons). A more detailed overview of the state support per employee is given in Appendix 9.

If we compare the state support of state theatres and small and private theatres per performance and new performance, then we see that in these terms the differences are huge and that state theatres received in 2000 about ten times more state support per performance and per new performance than small and private theatres. A more detailed overview is given in Appendices 10 and 11.

Expenditure of theatres

The proportional division of expenditure of state theatres is given in Drawing 6. A more detailed overview of the expenditure of theatres is given in Appendix 12.

Drawing 6. **Proportional division of expenditure of state theatres,** 1998-2000



Source: *Replies of theatres to the enquiry of the State Audit Office*

The major expenditure items of state theatres include personnel costs (65% of total costs in 2000) and administration costs (25% of total costs in 2000). As for different theatres, the biggest differences in administration and other operational costs are probably connected to different types of organisation of cost accounting of theatres. The share of the personnel costs in the structure of expenditure of theatres is between 50-75%. In 2000, the share of the personnel costs was the highest in Vanemuine Theatre in Tartu (73% of total expenditure) and the lowest in Tallinn City Theatre (54% of total expenditure).

The expenditure of state theatres on administration[2] amount on average to 8% of the total expenditure of theatres. The largest spenders on the administration of their buildings are Vanemuine Theatre in Tartu (over 3.3 million kroons), Tallinn City Theatre (over 2.1 million kroons) and the Estonian Drama Theatre (over 2 million kroons). A more detailed overview of the administration costs of the buildings of state theatres in 2000 is given in Table 4.

[2] The administration costs of the buildings include the land tax, electricity, heating, water and sewerage costs and maintenance costs of the buildings and territory.

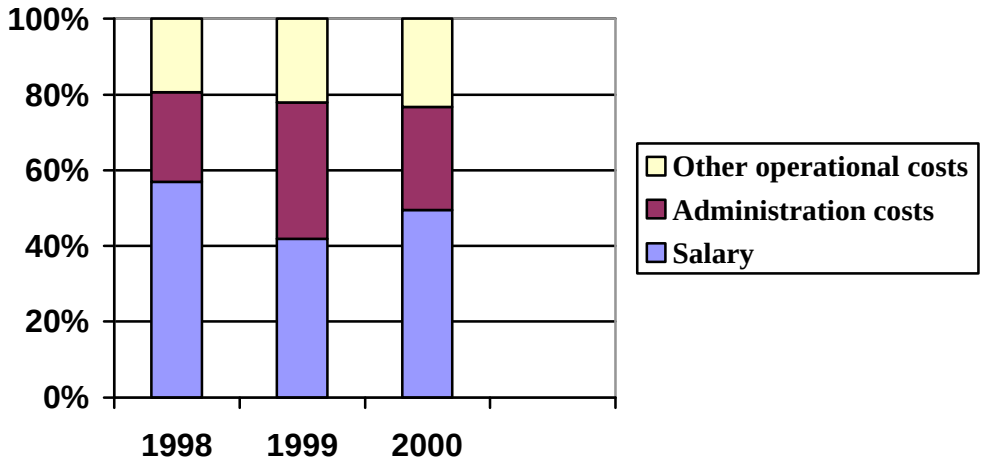
Table 4**. Administration costs of state theatres (in thousands of kroons),** 2000

	Costs on buildings	**% of total costs**
The Vanemuine Theatre	3331.2	7%
The Estonian Drama Theatre	2073.9	7%
The Russian Drama Theatre	1016.6	8%
The Estonian National Puppet Theatre	428	5%
The Tallinn City Theatre	2121.1	12%
The Old Town Studio	603	7%
The Endla Theatre in Pärnu	853.9	6%
The Ugala Theatre in Viljandi	1533.1	13%
The Rakvere Theatre	830.3	8%
Total	**12791.1**	**8%**

Source: Estonian Theatre Managers Association (information not harmonised with the Ministry of Culture)

The biggest expenditure item of small and private theatres is salary costs as well, which amounted to 50% of total costs in 2000. The share of administration costs in the total costs of 2000 was 27% in small and private theatres and the share of other operational costs was 23%. An overview of the structure of costs of small and private theatres in 1998-2000 is given in Drawing 7. A more detailed overview of the structure of the costs of particular small and private theatres in 1998-2000 is given in Appendix 12.

Drawing 7. **Structure of costs of small and private theatres,** 1998-2000



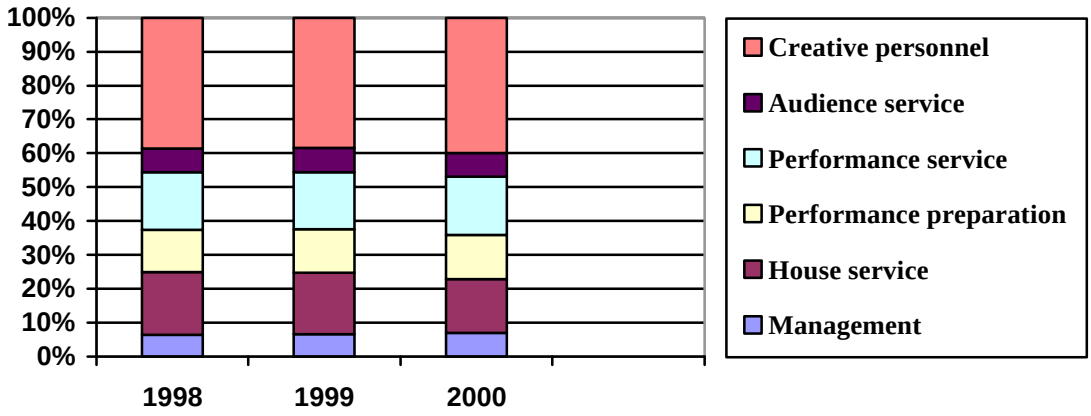
Source: Replies of theatres to the enquiry of the State Audit Office

6.3. Theatre as an employer

Personnel

The personnel of theatres is divided as follows: the management, personnel for servicing the house, personnel for preparing staging, personnel for preparing performances, personnel for servicing performances, personnel servicing the audience and creative personnel. The total number of employees in state theatres, the Tallinn City Theatre and the Estonian National Opera in 1998 was 1849, in 1999, it was 1867 and in 2000, it was 1786. An overview of the proportional structure of the employees of state theatres is given in Drawing 8. A more detailed overview of the structure of employees of state theatres by specific job groups is given in Appendix 13.

Drawing 8. **Structure of the personnel of state theatres by main groups,** 1998-2000



Source: Replies of theatres to the enquiry of the State Audit Office

The biggest share of the personnel of theatres is formed by creative personnel (in 2000, 40% of the total number of employees, i.e. 714 employees). The next major employee groups in theatres include personnel for servicing performances (in 2000, it was 17% of the total number of employees, i.e. 307 people), personnel servicing the house (in 2000, it was 16% of the total number of employees, i.e. 285 people) and personnel for preparing staging (in 2000, it was 13% of the total number of employees, i.e. 234 people). The smallest groups of employees consist of the management (in 2000, 7% of the total number of employees, i.e. 123 people) and personnel for servicing the audience (in 2000, it was 7% of the total number of employees, i.e. 123 employees).

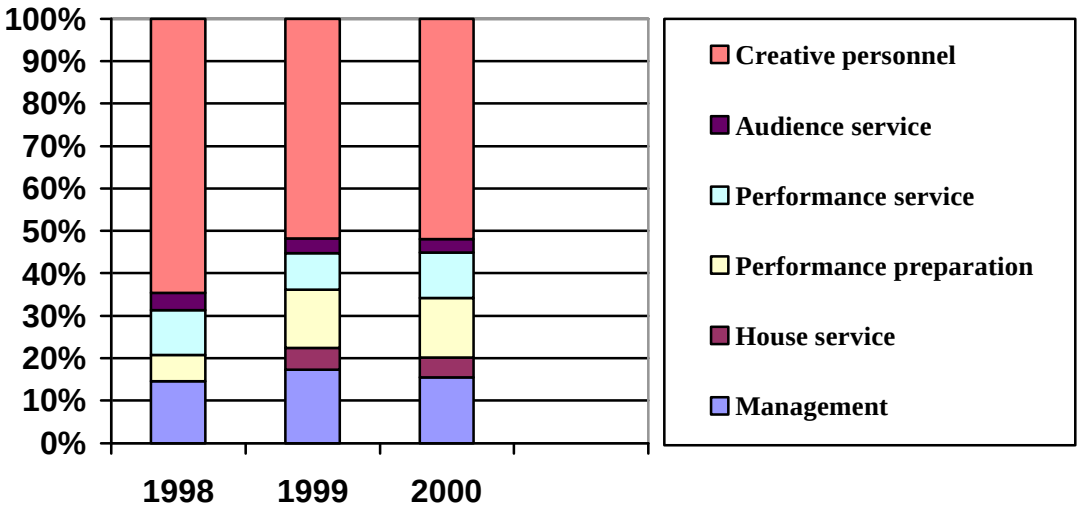
If we compare theatres then we see quite considerable differences in the number of their employees as well as their division between different employee groups. The largest number of employees works in the Estonian National Opera (in 2000,

550 employees) and in Vanemuine Theatre in Tartu (in 2000, 411 employees). The smallest number of employees works in the Old Town Studio (in 2000, 49 employees) and the Estonian National Puppet Theatre (in 2000, 65 employees). The share of the creative personnel is the largest in Vanemuine Theatre in Tartu (in 2000, 51% of the total number of employees) and the smallest in the Estonian National Puppet Theatre (in 2000, 11% of the total number of employees).

Since the composition of the theatre is established by its manager, the differences in the number of employees and job titles of different theatres are quite different. For example, in 1999 there were 16 fireguards among the staff of Vanemuine Theatre and 1 chief fireguard, among the staff of the Estonian Drama Theatre, 9 fireguards, among the staff of the Endla Theatre in Pärnu there were 3 fireguards and 1 chief fireguard and among the staff of the Ugala theatre in Viljandi, there were 4 fireguards. Other theatres have not included fireguards among their staff.

An overview of the division of small and private theatres by employee groups has been given in Drawing 9. A more detailed overview of the division of small and private theatres by main job groups 1998-2000 has been given in Appendix 13.

Drawing 9. **Division of personnel of small and private theatres by the main job groups,** 1998-2000



Source: *Replies of theatres to the enquiry of the State Audit Office*

Of the employees of small and private theatres, the largest share consists of creative personnel. In 2000, creative personnel amounted to 51% of the total number of employees of small and private theatres. Here, the Kuressaare Town Theatre is an exception, because in 2000 there were no creative personnel included among its staff. Other more important employee groups of small and private theatres include the management (in 2000, it formed 16% of the total number of employees) and persons preparing staging (in 2000, it was 14% of the total number of employees).

If we compare the division of personnel of state theatres and small and private theatres in terms of the main employee groups then we see that the biggest differences are connected to the creative personnel, management and house servicing personnel. In 2000, the share of creative personnel in state theatres was 11% smaller than in small and private companies (405 and 51% respectively). The share of the management is also smaller in state theatres (7% in state theatres and 16% in small and private

theatres). At the same time, the share of house servicing personnel is considerably smaller in small and private theatres than in state theatres (16% and 5% respectively).

If we look at the number of visitors per employee, then small and private theatres were able to service three times more visitors than state theatres (1890 and 611 visitors per employee respectively). A more detailed overview of the number of visitors per employee 1998-2000 is given in Appendix 14.

Raivo Linnas
The Chief Auditor of Performance Audit Department

APPENDIX 1. The need for investments of theatres (in thousands of kroons)

Theatres	**The need for investments of theatres from state budget**
The Endla Theatre in Pärnu	51 010
Estonian National Opera	267 410
The VAT-Theatre	787
The foundation of Old Town Studio	41 984
The Old Town Studio	5 551
The Vanemuine Theatre in Tartu	8 120
The Estonian Drama Theatre	15 207
The Russian Drama Theatre	3 350
The Estonian Puppet Theatre	19 347
The Rakvere Theatre	51 600
The Ugala Theatre in Viljandi	46 273
Total	**510 639**

Source: NIP 2001-2004

APPENDIX 2. Number of visitors ordered and the actual number of visitors (in thousands), 1998-2001

Theatres	1998		1999		2000		2001
	Number of visitors ordered	**Actual number of visitors**	**Number of visitors ordered**	**Actual number of visitors**	**Number of visitors ordered**	**Actual number of visitors**	**Number of visitors ordered**
The Vanemuine Theatre in Tartu	132	120,1	132,1	113,5	141,3	118,5	130
The Estonian Drama Theatre	126	131,3	126	101,8	125,8	122,5	122
The Russian Drama Theatre	73	73,3	73	73,1	70,3	70,5	69
The Estonian Puppet Theatre	49	46,4	49	53,3	45	54,3	45,7
The Tallinn City Theatre	32,9	33,5	37,7	48,3	51	51,8	51
The Endla Theatre	80	67,5	79,8	77,2	63,5	67,3	61,5
The Ugala Theatre	69	61	68	64,1	70	49,4	67,5
The Rakvere Theatre	58	55,2	58,6	53,8	52	62,9	55
The Old Town Studio	68	70,7	68	75,9	41,1	61,9	46
The Kuressaare Town Theatre	-	-	-	3,6	5,0	9,9	13,0
Von Krahl Theatre	-	17,3	-	16,6	15,0	13,9	14,6
The Studio of Second Dance	-	-	-	-	-	-	1,3
Studio Theatrum	-	3,2	-	3,7	4,5	3,7	4,4
VAT Theatre	-	57,5	-	43,7	2,3	36,5	2,2
Jõhvi Windmill	-	14,4	-	15,7	-	17,3	0,8
Jõhvi Ladybird	-	-	-	-	-	*	0,4
Ilmarine Theatre in Narva	-	24,1	-	16,0	3,0	15,1	2,1
Total	**704,5**	**794,1**	**711,1**	**764,6**	**682,8**	**731,7**	**658,9**

* data not available

Source: *The Ministry of Culture*

APPENDIX 3. Visitors from rural areas (in thousands), 1998-2001

Theatres	Visitors from rural areas	Visitors from rural areas	Ordered visitors from rural areas	Visitors from rural areas	Ordered visitors from rural areas
	1998	**1999**	**2000**	**2000**	**2001**
The Vanemuine Theatre in Tartu	6,5	6,8	8,0	4,8	6,0
The Estonian Drama Theatre	29,2	7,4	16,0	6,7	8,0
The Russian Drama Theatre	7,4	8,0	8,0	7,5	6,5
The Estonian Puppet Theatre	8,0	8,0	6,0	11,6	8,0
The Tallinn City Theatre	-	3,5	1,0	0,9	1,0
The Endla Theatre	10,8	10,2	10,0	12,4	14,5
The Ugala Theatre	14,1	17,1	10,0	9,9	14,5
The Rakvere Theatre	13,1	18,6	14,5	23,6	18,5
The Old Town Studio	13,7	18,4	10,0	14,8	8,5
Total	**102,8**	**98**	**83,5**	**92,2**	**85,5**

Source: Replies of theatres to the enquiry of the State Audit Office,

The Ministry of Culture

APPENDIX 4. Visitors of children's performances (in thousands), 1998-2001

Theatres	Visitors of children's performances	Visitors of children's performances	Ordered visitors of children's performances	Visitors of children's performances	Ordered visitors of children's performances
	1998	**1999**	**2000**	**2000**	**2001**
The Vanemuine Theatre	22,5	27,5	22,5	21,4	20,5
The Estonian Drama Theatre	9,8	9,9	12,0	10,9	12,0
The Russian Drama Theatre	25,8	21,2	25,0	23,3	25,0
The Estonian Puppet Theatre	44,6	52,2	43,0	53,9	43,0
The Tallinn City Theatre	5,5	14,5	7,0	18,9	7,0
The Endla Theatre	15,9	4,0	14,0	4,4	14,0
The Ugala Theatre	26,8	21,0	25,5	20,2	26,0
The Rakvere Theatre	26,1	21,8	20,0	28,6	20,0
The Old Town Studio	-	-	3,7	-	3,7
Total	**176,9**	**172,1**	**172,8**	**181,7**	**164,2**

Source: Replies of theatres to the enquiry of the State Audit Office, The Ministry of Culture

APPENDIX 5. Number of visitors in state theatres, the Tallinn City Theatre, Estonian National Opera and small and private theatres (in thousands), 1998-2000

Theatres	**1998**	**1999**	**2000**
The Vanemuine Theatre in Tartu	120,1	113,5	118,5
The Estonian Drama Theatre	131,3	101,8	122,5
The Russian Drama Theatre	73,3	73,1	70,5
The Estonian Puppet Theatre	46,4	53,3	54,3
The Tallinn City Theatre	33,5	48,3	51,8
The Endla Theatre	67,5	77,2	67,3
The Ugala Theatre	61	64,1	49,4
The Rakvere Theatre	55,2	53,8	62,9
The Old Town Studio	70,7	75,9	61,9
Estonian National Opera	127	158,3	140,6
Total	**786**	**819,3**	**799,7**
The Kuressaare Town Theatre	-	3,6	9,9
Von Krahl Theatre	17,3	16,6	13,9
Studio Theatrum	3,2	3,7	3,7
VAT Theatre	57,5	43,7	36,5
Jõhvi Windmill	14,4	15,7	17,3
Salon Theatre	55,8	21,5	*
Poetry Theatre Varius	1,2	1,9	1,2
Ilmarine Theatre in Narva	24,1	16,0	15,1
Total	**173,5**	**122,7**	**97,6**

* data not available

Source: The Ministry of Culture

APPENDIX 6. Number of performances, 1998-2000

Number of performances of state theatres, 1998-2000

Theatres	**1998**	**1999**	**2000**
The Vanemuine Theatre in Tartu	484	464	457
incl. guest performances	55	54	70
The Estonian Drama Theatre	563	496	559
incl. guest performances	92	33	33
The Russian Drama Theatre	274	278	263
incl. guest performances	59	47	39
The Estonian Puppet Theatre	342	377	638
incl. guest performances	100	126	117
The Tallinn Town Theatre	299	373	349
incl. guest performances	13	22	34
The Old Town Studio	252	276	253
incl. guest performances	91	119	102
The Endla Theatre	315	288	272
incl. guest performances	88	63	61
The Ugala Theatre	280	301	275
incl. guest performances	86	100	94
The Rakvere Theatre	233	224	267
incl. guest performances	107	160	145
Estonian National Opera	386	378	378
incl. guest performances	179	160	145
Total	**3428**	**3455**	**3711**
incl. guest performances	**870**	**830**	**836**

Source: Replies of theatres to the enquiry of the State Audit Office

Number of performances of small and private theatres, 1998 2000

Theatres	**1998**	**1999**	**2000**
Von Krahl Theatre	90	137	142
The Kuressaare Town Theatre	-	29	82
Ilmarine Theatre in Narva	150	147	150
Jõhvi Ladybird	153	185	166
Jõhvi Windmill	122	130	152
VAT Theatre	268	236	216
Total	**783**	**864**	**908**

Source: Replies of theatres to the enquiry of the State Audit Office

APPENDIX 7. Number of new performances, 1998-2000

Number of new performances, 1998-2000

Theatres	**1998**	**1999**	**2000**
The Vanemuine Theatre in Tartu	13	16	17
The Estonian Drama Theatre	15	13	14
The Russian Drama Theatre	9	8	8
The Estonian Puppet Theatre	7	8	7
The Tallinn Town Theatre	7	7	5
The Old Town Studio	6	7	7
The Endla Theatre	10	12	11
The Ugala Theatre	14	13	12
The Rakvere Theatre	8	9	9
Estonian National Opera	8	12	9
Total in state theatres	**97**	**105**	**99**
Von Krahl Theatre	4	8	4
The Kuressaare Town Theatre	0	3	6
Ilmarine Theatre in Narva	4	3	3
Jõhvi Ladybird	3	3	3
Jõhvi Windmill	-	-	-
VAT Theatre	3	3	7
Total in small and private theatres	**14**	**20**	**23**

Source: Replies of theatres to the enquiry of the State Audit Office

APPENDIX 8. Revenues of theatres (in thousands of kroons), 1998-2000

Revenues of state theatres, The Tallinn City Theatre, Estonian National Opera, 1998

	The Vanemuine Theatre	The Estonian Drama Theatre	The Russian Drama Theatre	The Estonian Puppet Theatre	The Tallinn City Theatre	The Old Town Studio	The Endla Theatre	The Ugala Theatre	The Rakvere Theatre	Estonian National Opera	**Total**
State support	32453,2	11132	6559,7	4438,5	5724,6	3468	6673,9	7107	4297,8	39230,3	**121085**
Other allocations from the state budget	1936,6	500,7	1218,5	2004	0	358,6	0	1447,9	2610,9	15000	**25077,2**
Allocations from the budget of local government	844,2	81,7	0	0	22706,7	0	0	36	0	0	**23668,6**
Income received from economic activities accompanying the main activity	1111,6	2076,2	7,1	43,6	0	286,4	1781,7	432,5	852,6	2129,9	**8721,6**
Income received from the sales of tickets	4284,1	7302,9	2104,8	1046,3	2753,8	3112,7	1847,3	2058,5	1904,4	8533,33	**34948,13**
Donations, support from sponsors	506,3	510	214,3	390,4	775,8	0	62,5	63,1	0	9585,77	**12108,17**
Other income	2,1	0	24,8	0	349,7	0	300,5	0	0	0	**677,1**
Total	**41138,1**	**21603,5**	**10129,2**	**7922,8**	**32310,6**	**7225,7**	**10665,9**	**11145**	**9665,7**	**74479,3**	**226285,8**

Source: Replies of theatres to the enquiry of the State Audit Office

Revenues of state theatres, The Tallinn City Theatre, Estonian National Opera, 1999

	The Vanemuine Theatre	The Estonian Drama Theatre	The Russian Drama Theatre	The Estonian Puppet Theatre	The Tallinn Town Theatre	The Old Town Studio	The Endla Theatre	The Ugala Theatre	The Rakvere Theatre	Estonian National Opera	**Total**
State support	37532,8	13962,3	7743,6	5233,129	7840,9	4194,4	7666,4	7710	5186,5	50768,2	**147838,2**
Other allocations from the state budget	1674,6	650,3	594,2	1737,72	0	4221,1	0	1186,4	1765,2	6650	**18479,52**
Allocations from the budget of local government	557,4	14	0	0	7129	0	0	0	0	0	**7700,4**
Income received from economic activities accompanying the main activity	1326,6	2626,5	95,1	170,705	3983,1	239,4	1607	300,9	813,5	2355,11	**13517,92**
Income received from the sales of tickets	4259,9	6996,1	2122,6	1106,15	376,5	3595,3	3631,4	2011,2	1997	9917,07	**36013,22**
Donations, support from sponsors	747,3	225,5	225	227,5	358,5	0	0	9,8	0	2886,55	**4680,15**
Other income	14,2	9,8	693,1	0	0	0	675,7	0	0	0	**1392,8**
Total	**46112,8**	**24484,5**	**11473,6**	**8475,204**	**19688**	**12250,2**	**13580,5**	**11218,3**	**9762,2**	**72576,9**	**229622,2**

Source: Replies of theatres to the enquiry of the State Audit Office

Revenues of state theatres, The Tallinn City Theatre, Estonian National Opera, 2000

	The Vanemuine Theatre	The Estonian Drama Theatre	The Russian Drama Theatre	The Estonian Puppet Theatre	The Tallinn City Theatre	The Old Town Studio	The Endla Theatre	The Ugala Theatre	The Rakvere Theatre	Estonian National Opera	**Total**
State support	35935	14891,4	7690	5480	7260	4387,2	7794,7	7710	5890	50804,1	**147842,4**
Other allocations from the state budget	1264,3	103,6	826,2	1678	0	1000	0	1186,4	1085,5	5000	**12144**
Allocations from the budget of local government	254	0	0	0	4888	0	0	0	0	0	**5300,5**
Income received from economic activities accompanying the main activity	1122,8	2559,7	158,5	262,9	0	256,3	1878	300,9	1032,3	2759,2	**12793,6**
Income received from the sales of tickets	5467,2	10176,1	2621,5	1331,8	4283,6	3737,9	3097,9	2011, 2	2454,6	11312,6	**43996,8**
Donations, support from sponsors	492,8	298	123,9	227,9	3648,6	0	214,6	9,8	0	1172,64	**6788,44**
Other income	14,7	48,1	724,1	0	438,8	37	269,6		1044,4	0	**1852,6**
Total	**44550,8**	**28076,9**	**12144,2**	**8980,6**	**20519**	**9418,4**	**13254,8**	**11218,3**	**11506,8**	**71048,5**	**230718,3**

Source: Replies of theatres to the enquiry of the State Audit Office

Revenues of small and private theatres, 1998

	Von Krahl Theatre	The Kuressaare Town Theatre	Ilmarine Theatre in Narva	Jõhvi Ladybird	Jõhvi Windmill	VAT Theatre	**Total**
State support	500	0	155	0	150	115	**920**
Other allocations from the state budget (incl. Investments)	59,8	0	37	10	0	189	**295,8**
Allocations from the budget of local government	100	0	146	54,3	50	50	**400,3**
Income received from economic activities accompanying the main activity	140,97	0	0	0	0	0	**140,97**
Income received from the sales of tickets	485,2	0	198	50,65	183	239	**1155,85**
Donations, support from sponsors	-	0	15	0	13	527	**555**
Other income	175	0	0	0	10	0	**185**
Total	**1461**	**0**	**551,0**	**168,7**	**406**	**1120**	**3652,92**

Source: Replies of theatres to the enquiry of the State Audit Office

Revenues of small and private theatres, 1999

	Von Krahl Theatre	The Kuressaare Town Theatre	Ilmarine Theatre in Narva	Jõhvi Ladybird	Jõhvi Windmill	VAT Theatre	Total
State support	600	420	195	0	120	115	**1450**
Other allocations from the state budget (incl. investments)	150,8	66	28	30	0	163	**437,8**
Allocations from the budget of local government	100	229	163,8	55,5	40	167	**755,3**
Income received from economic activities accompanying the main activity	473,9	86	0	0	0	0	**559,9**
Income received from the sales of tickets	627,9	101	105,1	83,2	213	656	**1786,2**
Donations, support from sponsors	20	0	0	0	4,5	531	**555,5**
Other income	664,1	0	0	0	8,5	0	**672,6**
Total	**2636,7**	**902**	**491,9**	**168,7**	**386**	**1632**	**6217,3**

Source: Replies of theatres to the enquiry of the State Audit Office

Revenues of small and private theatres, 2000

	Von Krahl Theatre	The Kuressaare Town Theatre	Ilmarine Theatre in Narva	Jõhvi Ladybird	Jõhvi Windmill	VAT Theatre	**Total**
State support	1500	811	310	0	0	230	**2851**
Other allocations from the state budget	200	130	10	10	32	108	**490**
Allocations from the budget of local government	50	602	260,6	43	36	574	**1565,6**
Income received from economic activities accompanying the main activity	366,9	203	0	0	0	0	**569,9**
Income received from the sales of tickets	657,2	409	169,9	74	228	653	**2191,1**
Donations, support from sponsors	0	1425	0	0	3	470	**1898**
Other income	874,2	0	1,7	0	7	0	**882,9**
Total	**3648,3**	**3580**	**752,2**	**127**	**306**	**2035**	**10448,5**

Source: Replies of theatres to the enquiry of the State Audit Office

APPENDIX 9. State support per employee (in thousands of kroons), 1998-2000

Theatres	**1998**	**1999**	**2000**
The Vanemuine Theatre	70,70	82,13	87,43
The Estonian Drama Theatre	55,94	71,97	81,82
The Russian Drama Theatre	52,06	58,22	61,52
The Estonian Puppet Theatre	68,28	79,29	85,62
The Tallinn City Theatre	52,52	67,02	64,82
The Old Town Studio	70,77	80,66	73,12
The Endla Theatre	63,56	79,03	80,36
The Ugala Theatre	57,31	62,18	69,46
The Rakvere Theatre	54,40	64,83	79,59
Estonian National Opera	73,46	92,81	92,37
Average of state theatres	**65,49**	**79,18**	**82,78**
Von Krahl Theatre	45,45	54,54	93,75
The Kuressaare Town Theatre	-	35	62,38
Ilmarine Theatre in Narva	11,07	15	23,85
Jõhvi Windmill	12,5	12	-
VAT Theatre	14,37	14,37	32,86
Average of small and private theatres	**20,44**	**26,85**	**58,18**

Source: State Audit Office

APPENDIX 10. State support per new performance (in thousands of kroons), 1998-2000

Theatres	**1998**	**1999**	**2000**
The Vanemuine Theatre	2496,4	2345,8	2113,8
The Estonian Drama Theatre	742,1	1074	1063,7
The Russian Drama Theatre	728,9	967,9	961,3
The Estonian Puppet Theatre	634,1	654,1	782,9
The Tallinn City Theatre	817,8	1120,1	1452
The Old Town Studio	578	599,2	626,7
The Endla Theatre	667,4	638,9	708,6
The Ugala Theatre	507,6	593,1	642,5
The Rakvere Theatre	537,2	576,3	654,4
Estonian National Opera	4903,8	4230,7	5644,9
Average of state theatres	**1248,3**	**1407,983**	**1493,4**
Von Krahl Theatre	125	75	375
The Kuressaare Town Theatre	-	140	135,17
Ilmarine Theatre in Narva	38,75	65	103,33
Jõhvi Windmill	-	-	-
VAT Theatre	38,33	38,33	32,86
Average of small and private theatres	**70**	**78,23**	**142,55**

Source: State Audit Office

APPENDIX 11. State support per performance (in thousands of kroons), 1998-2000

Theatres	**1998**	**1999**	**2000**
The Vanemuine Theatre	67,05	80,89	78,63
The Estonian Drama Theatre	19,77	28,15	26,64
The Russian Drama Theatre	23,94	27,85	29,24
The Estonian Puppet Theatre	12,98	13,88	8,59
The Tallinn City Theatre	19,15	21,02	20,80
The Old Town Studio	13,76	15,20	17,34
The Endla Theatre	21,19	26,62	28,66
The Ugala Theatre	25,38	25,61	28,04
The Rakvere Theatre	18,44	23,15	22,06
Estonian National Opera	101,63	134,31	134,40
Average of state theatres	**35,32**	**42,79**	**39,84**
Von Krahl Theatre	5,55	4,38	10,56
The Kuressaare Town Theatre	-	14,48	9,89
Ilmarine Theatre in Narva	1,03	1,33	2,07
Jõhvi Windmill	1,30	0,92	-
VAT Theatre	0,43	0,49	1,06
Average of small and private theatres	**1,46**	**2,13**	**4,83**

Source: State Audit Office

APPENDIX 12. Expenditures of theatres (in thousands of kroons), 1998-2000

Expenditures of state theatres, The Tallinn City Theatre, Estonian National Opera, 1998

	The Vanemuine Theatre	The Estonian Drama Theatre	The Russian Drama Theatre	The Estonian Puppet Theatre	The Tallinn City Theatre	The Old Town Studio	The Endla Theatre	The Ugala Theatre	The Rakvere Theatre	Estonian National Opera	**Total**
Personnel costs	28739,8	13699	6916,7	4424	7517,7	4443,2	6302,8	7722,5	4519,3	38850,6	**123135,6**
Administration costs	12625,4	4974,6	4017,1	2507,9	23835,7	2435,6	3459,1	3285,8	3115,8	13938,2	**74195,2**
Other operational costs	0	3131,6	6,7	384,3	1052,5	1138,6	0	150,2	250,1	21587	**27701**
Total	**41365,2**	**21805,2**	**10940,5**	**7316,2**	**32405,9**	**8017,4**	**9761,9**	**11158,5**	**7885,2**	**74375,8**	**225031,8**

Source: Replies of theatres to the enquiry of the State Audit Office

Expenditures of state theatres, The Tallinn City Theatre, Estonian National Opera, 1999

	The Vanemuine Theatre	The Estonian Drama Theatre	The Russian Drama Theatre	The Estonian Puppet Theatre	The Tallinn City Theatre	The Old Town Studio	The Endla Theatre	The Ugala Theatre	The Rakvere Theatre	Estonian National Theatre	**Total**
Personnel costs	32687,8	15707,7	7398,5	4936,3	9371,9	5358,5	7923,2	8351,7	5465,4	45486,4	**142687,4**
Administration costs	14167,5	5574,3	2042,3	2591,3	3943	2554	4688	4229,8	2855,9	14275,7	**56921,8**
Other operational costs	0	7122,2	1279,3	413,3	4161,1	706,6	77,2	161,7	320,6	9421	**23663**
Total	**46855,3**	**28404,2**	**10720,1**	**7940,9**	**17476**	**8619,1**	**12688,4**	**12743,2**	**8641,9**	**69183,1**	**223272,2**

Source: Replies of theatres to the enquiry of the State Audit Office

Expenditures of state theatres, The Tallinn City Theatre, Estonian National Opera, 2000

	The Vanemuine Theatre	The Estonian Drama Theatre	The Russian Drama Theatre	The Estonian Puppet Theatre	The Tallinn City Theatre	The Old Town Studio	The Endla Theatre	The Ugala Theatre	The Rakvere Theatre	Estonian National Opera	**Total**
Personnel costs	32802,4	16526	7820,1	5551,2	9425	5380,4	8285,4	8167,6	6031,6	50275,5	**150265,2**
Administration costs	11913,9	6118,1	2335,7	2629,8	3943,9	2454,3	5179,3	3049,2	2784,6	15851,2	**56260**
Other operational costs	606,3	5500,3	1840,9	711,3	4010,3	1088	338	177,8	2072,1	6160	**22505**
Total	**45322,6**	**28144,4**	**11996,7**	**8892,3**	**17379,2**	**8922,7**	**13802,7**	**11394,6**	**10888,3**	**72286,7**	**229030,2**

Source: Replies of theatres to the enquiry of the State Audit Office

Expenditures of small and private theatres, 1998

	Von Krahl Theatre	The Kuressaare Town Theatre	Ilmarine Theatre in Narva	Jõhvi Ladybird	Jõhvi Windmill	VAT Theatre	**Total**
Salary costs	890,5	0	291	47,7	281	520	**2030,2**
Administration costs	175	0	104,5	5,3	23	540	**847,8**
Other operational costs	394,5	0	183,5	46,6	67	0	**691,6**
Total	**1460**	**0**	**579**	**99,6**	**371**	**1060**	**3569,6**

Source: Replies of theatres to the enquiry of the State Audit Office

Expenditures of small and private theatres, 1999

	Von Krahl Theatre	The Kuressaare Town Theatre	Ilmarine Theatre in Narva	Jõhvi Ladybird	Jõhvi Windmill	VAT Theatre	**Total**
Salary costs	898,5	609	378,7	73	115	480	**2554,2**
Administration costs	664,1	469	100,5	49,4	54	864	**2201**
Other operational costs	1072,2	0	66,2	61,5	148	0	**1347,9**
Total	**2634,8**	**1078**	**545,4**	**183,9**	**317**	**1344**	**6103,1**

Source: Replies of theatres to the enquiry of the State Audit Office

Expenditures of small and private theatres, 2000

	Von Krahl Theatre	The Kuressaare Town Theatre	Ilmarine Theatre in Narva	Jõhvi Ladybird	Jõhvi Windmill	VAT Theatre	**Total**
Salary costs	1652,1	1382	558,2	71,1	115	884	**4662,4**
Administration costs	874	1077	91	6,8	54	459	**2561,8**
Other operational costs	1120	0	103	45,6	148	771	**2187,6**
Total	**3646,1**	**2459**	**752,2**	**123,5**	**317**	**2114**	**9411,8**

Source: Replies of theatres to the inquiry of the State Audit Office

APPENDIX 13. Personnel of theatres, 1998-2000

Personnel of state theatres, The Tallinn City Theatre, Estonian National opera, 1998

	The Vanemuine Theatre	The Estonian Drama Theatre	The Russian Drama Theatre	The Estonian Puppet Theatre	The Tallinn City Theatre	The Old Town Studio	The Endla Theatre	The Ugala Theatre	The Rakvere Theatre	Estonian National Opera	**Total**
Management	22	9	10	8	8	6	4	12	4	35	**118**
House service personnel	82	58	29	16	25	1	23	28	21	58	**341**
Performance preparation personnel	35	14	10	16	16	5	11	14	8	104	**233**
Performance service personnel	74	42	22	18	22	16	14	21	14	70	**313**
Audience service personnel	26	17	10	0	8	3	16	7	11	31	**129**
Creative personnel	220	59	45	7	30	18	37	42	21	236	**715**
Total	**459**	**199**	**126**	**65**	**109**	**49**	**105**	**124**	**79**	**534**	**1849**

Source: Replies of theatres to the enquiry of the State Audit Office

Personnel of state theatres, The Tallinn City Theatre, Estonian National Opera, 1999

	The Vanemuine Theatre	The Estonian Drama Theatre	The Russian Drama Theatre	The Estonian Puppet Theatre	The Tallinn City Theatre	The Old Town Studio	The Endla Theatre	The Ugala Theatre	The Rakvere Theatre	Estonian National Opera	**Total**
Management	22	11	11	5	7	7	4	12	9	35	**123**
House service personnel	82	54	29	19	28	1	24	28	17	56	**338**
Performance preparation personnel	35	14	11	18	15	6	12	14	8	106	**239**
Performance service personnel	74	41	25	17	25	16	14	21	14	68	**315**
Audience service personnel	26	18	10	0	11	3	12	7	11	35	**133**
Creative personnel	218	56	47	7	31	19	31	42	21	247	**719**
Total	457	194	133	66	117	52	97	124	80	547	1867

Source: Replies of theatres to the enquiry of the State Audit Office

Personnel of state theatres, The Tallinn City Theatre, Estonian National Opera, 2000

	The Vanemuine Theatre	The Estonian Drama Theatre	The Russian Drama Theatre	The Estonian Puppet Theatre	The Tallinn City Theatre	The Old Town Studio	The Endla Theatre	The Ugala Theatre	The Rakvere Theatre	Estonian National Opera	**Total**
Management	22	12	10	6	7	7	4	9	8	38	**123**
House service personnel	61	41	28	18	28	2	22	20	10	55	**285**
Performance preparation personnel	33	14	10	16	11	7	12	12	9	110	**234**
Performance service personnel	65	42	20	17	25	19	14	21	14	70	**307**
Audience service personnel	22	17	10	0	10	5	12	7	11	29	**123**
Creative personnel	208	56	47	7	31	20	33	42	22	248	**714**
Total	**411**	**182**	**125**	**64**	**112**	**60**	**97**	**111**	**74**	**550**	**1786**

Source: Replies of theatres to the enquiry of the State Audit Office

Personnel of small and private theatres, 1998

	Von Krahl Theatre	The Kuressaare Town Theatre	Ilmarine Theatre in Narva	Jõhvi Ladybird	Jõhvi Windmill	VAT Theatre	**Total**
Management	2	0	3	1	1	0	**7**
House service personnel	0	0	0	0	0	0	**0**
Performance preparation personnel	2	0	0	0	1	0	**3**
Performance service personnel	2	0	0	0	2	1	**5**
Audience service personnel	1	0	0	0	0	1	**2**
Creative personnel	4	0	11	2	8	6	**31**
Total	**11**	**0**	**14**	**3**	**12**	**8**	**48**

Source: Replies of theatres to the enquiry of the State Audit Office

Personnel of small and private theatres, 1999

	Von Krahl Theatre	The Kuressaare Town Theatre	Ilmarine Theatre in Narva	Jõhvi Ladybird	Jõhvi Windmill	VAT Theatre	**Total**
Management	2	3	3	1	1	0	**10**
House service	0	3	0	0	0	0	**3**
Performance preparation personnel	1	6	0	0	1	0	**8**
Performance service personnel	2	0	0	0	2	1	**5**
Audience service personnel	1	0	0	0	0	1	**2**
Creative personnel	5	0	10	3	6	6	**30**
Total	**11**	**12**	**13**	**4**	**10**	**8**	**58**

Source: Replies of theatres to the enquiry of the State Audit Office

Personnel of small and private theatres, 2000

	Von Krahl Theatre	The Kuressaare Town Theatre	Ilmarine Theatre in Narva	Jõhvi Ladybird	Jõhvi Windmill	VAT Theatre	**Total**
Management	2	3	3	1	1	0	**10**
House service personnel	0	3	0	0	0	0	**3**
Performance preparation personnel	1	7	0	0	1	0	**9**
Performance service personnel	4	0	0	0	2	1	**7**
Audience service personnel	1	0	0	0	0	1	**2**
Creative personnel	8	0	10	2,5	8	5	**33,5**
Total	**16**	**13**	**13**	**3,5**	**12**	**7**	**64,5**

Source: Replies of theatres to the enquiry of the State Audit Office

APPENDIX 14. Visitors per employee, 1998-2000

	1998	**1999**	**2000**
The Vanemuine Theatre	261,7	248,4	288,3
The Estonian Drama Theatre	659,8	524,7	673,1
The Russian Drama Theatre	581,7	549,6	564,0
The Estonian Puppet Theatre	713,8	807,6	848,4
The Tallinn City Theatre	307,3	412,8	462,5
The Old Town Studio	1442,9	1459,6	1031,7
The Endla Theatre	642,9	795,9	693,8
The Ugala Theatre	491,9	516,9	445,0
The Rakvere Theatre	698,7	672,5	850,0
Estonian National Opera	237,8	289,4	255,6
Average of state theatres	**603,9**	**627,7**	**611,2**
Von Krahl Theatre	1572,7	1509,1	868,8
The Kuressaare Town Theatre	0	300,0	761,5
Ilmarine Theatre in Narva	1721,4	1230,8	1161,5
Jõhvi Windmill	1200	1570,0	1441,7
VAT Theatre	7187,5	5462,5	5214,3
Average of small and private theatres	**2920,4**	**2014,5**	**1889,6**

Source: State Audit Office