

- once. It is necessary to enact special regulations for historic buildings in order to avoid a double danger: Either historic buildings do not correspond to the specific standards and subsequently are not eligible for this kind of support or disturbing parts that meet the requirements are incorporated into monuments thus impairing their appearance.
- Besides the aforementioned cases no tax benefits are provided for the restoration work on historic buildings whose maintenance is of public interest (the preservation of monuments is by law defined as being of public interest). Possible economic use of monuments is strictly checked by the likeliness of future profits. If no profits are forecast such an enterprise is treated as "voluptoire", i.e. hobby, and loses eligibility for the tax benefits of an economic enterprise.
 - The anticipatory write-off provided by the tax legislation Amendment Law (*Abgabeänderungsgesetz*) from 1989 is not applicable to wage earning owners. This is a hardship for a large group of monument owners. A possible extension of tax benefits to this group is desirable. This would be a benefit to the Minister of Finance because the resulting increase of turnover would result in higher income from value added tax (and by the way reduce moonlighting).
 - There is still a series of supports by regional, provincial and federal authorities in connection with the develop-

ment of tourist traffic, foundation of enterprises and sanitation of rural assets which have not been mentioned in this report. All these cases have to be checked for their real benefit to the architectural heritage. This checking of eligibility is necessary because in certain cases it may have a detrimental effect on monuments by supporting only new construction for instance.

- Public support of monument owners without financial means is desirable; however, supporting the acquisition of monuments by people without the financial means necessary for their upkeep is problematic because it inevitably leads to subsequent public support which would mean an enhancement in value of the monument for its owner without the latter's contribution. In order to avoid possible speculation, this enhancement in value would have to be regarded as a profit when the monument is sold later.
- Regular publication of redundant monuments would be desirable in order to attract possible buyers and investors.
- Saving through building and loan associations (*Bausparkassen*) for housing promotion is publicly supported by tax write-off and can be considered as a kind of revolving fund. It has only begun to be also available for restoration work and should be more widely advertised.



LÉONARD AHONON

Protection and Maintenance of Monuments: The Contribution of Organizing Sponsorships in Benin

The cultural heritage is and will continue to be the memory of a country. That is why, all over the world, its protection and maintenance constitutes one of our main preoccupations, whatever the difficulties (financial or other) that may confront a country. To achieve that aim, several processes are adopted, both from the government and from the private sector. In the case of Benin, what is the national approach through the legal possibilities of sponsorship and its practical realization?

The monuments and sites in Benin are composed of:

- Traditional constructions (depending on each region); examples include Kétou, Musée Honme Porto-Novo, Ganvie, Palais royaux d'Abomey and the Tata from Atacora.
- Colonial buildings of Portuguese architecture; examples include the mosque of Porto-Novo and the trading post of Ouidah.
- Some natural sites such as the waterfalls in Tanougou and Kota in the north of Benin.

Regarding management of the protection and maintenance of monuments in Benin, three cases can be considered:

The civil service: The main monuments and sites which have national importance such as the palaces from Port-Novo, Abomey, etc. and the big door Akaba Edena from Ketou

belong to this category. They receive special treatment concerning protection and maintenance because a conservation specialist is on the spot. The funds devoted to this work come either from the state, from international or non-governmental organisations (e.g. the UNESCO). The technical central structure which is in charge of those monuments is the Cultural Heritage Direction at the Ministry of Culture and Communication of Benin.

The local communities: Those monuments and sites with regional importance and those constructed nowadays belong to the local communities. The Cultural Heritage Direction offers its technical competence to these local communities in order to preserve and conserve such cultural heritage, but the local communities are obliged to search for the necessary funds themselves.

The families: In this last case, the monuments and sites continue to be the informal properties of those families and lots of problems remain regarding their protection and maintenance. Among those problems we can note:

- There is a lack of technical competence to engage in correct restoration work.
- The necessity of contacting a professional conservationist is not always understood by the families.

- The laws are not restrictive enough to oblige the owners to refer to the advice of the Cultural Heritage Direction before starting any conservation work.
- Most of these monuments and sites are not well-known, others are unknown, so that it is really difficult to intervene.
- Sometimes historical monuments mean poverty for the owners and this may lead to their destruction. A new building is constructed at the same place. Another aspect of the problem is that the traditional materials of construction seem inappropriate for new buildings made of modern materials.

Legal possibilities of organizing sponsorship in the field of cultural heritage and its practical realization

Usually, organizing sponsorship in the field of cultural heritage in Benin finds its legal possibilities in the creation of a non-governmental organization (NGO). In an agreement between the government and the NGO, land can be given to the NGO for the construction of an office. Some exemptions from taxes (value added tax, contributions, etc.) may be granted.

The following examples are well-known in the field of cultural heritage: The ICOM workshop on the theme "Quel

Musée pour l'Afrique? Patrimoine en devenir" Bénin-Togo-Ghana in 1991; the training courses PREMA organised in 1992 in Benin by ICCROM for museum technicians; the renovation of the exhibition rooms of the Historical Museum of Abomey and the development this site (ICCROM); the conservation of the "bas-reliefs" of Abomey by the Getty Conservation Institute; and the actual International University Course on Conservation of PREMA, which is going on in Benin and is organized by ICCROM as well.

Conclusion

As has been seen, the monuments and sites of Benin have a lot of problems in terms of protection and maintenance.

The most important priorities are

- a systematic inventory of monuments and sites,
- a classification of those monuments and sites,
- an important programme of conservation.

The effect of organizing sponsorship is considerable, as we have seen. But considering what is left to do, the protection and maintenance of monuments and sites in Benin needs more.



DIMITAR KOSTOV

Heritage Conservation in Bulgaria: Issues Relating to Private Sponsorship

Bulgaria is at the heart of the Balkan peninsula, occupying a territory of 42,857 square miles with a population of just under nine million. 681 AD saw the beginning of the first Bulgarian state in this land which had cradled and nourished the great civilisations of the ancient world. From prehistory onwards, human presence in it has left a heritage of unique material traces of artistic, architectural, technological, and domestic culture. The aesthetic and historical value of this heritage goes far beyond its interest for a single nation.

At present, some 40,000 monuments of culture, including individual structures as well as conservation areas and ensembles, enjoy special protection in Bulgaria. However, the mention of this number here is no more than a point of record and could hardly make a claim to enhancing the idea of my country's heritage potential.

National legislation concerning heritage began early on in Bulgaria's latest history, after the re-establishment of the State in 1878. The first statutes in the area were enacted by Parliament in 1888 and 1890. Advances in conservation practices went hand in hand with the creation of a more sophisticated legal environment by the major enactments of 1911 and 1936. Among other things, those provided absolute State title in certain categories of cultural monuments, spe-

cial rules of disposal, and government preemption in the acquisition of cultural monuments, and, also, incentives and direct financial support for owner participation in conservation and restoration.

The sweeping political changes in the aftermath of World War Two started a process of radical change in the legal environment, organisation and management of heritage conservation. The forcible imposition of new untraditional economic relationships and mechanisms, and, above all, the new principles of property regulation resulted in a totally different approach to funding and a new structure of sources.

Conservation policies during the 1945-1969 period were governed by several pieces of secondary legislation strongly influenced by the relevant Soviet models. Concentrated in the Government were the basic powers and responsibilities in relation to almost every single aspect of heritage conservation. The foundation and motive force of this process was provided by the massive nationalisation of real property, the strong centralisation of government, the totalitarian approach to overall cultural policies, the hardline tendency of imposing ideological and political frames in social studies, art history and official art in order to justify the dominant political doctrine.