

A CASE STUDY ON FINANCING THE CONSERVATION OF IMMOVABLE CULTURAL ASSETS IN SAFRANBOLU¹

Safranbolu'da Taşınmaz Kültür Varlıklarını Korumanın Finansmanına İlişkin Bir Örnek Olay Çalışması

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Abstract

The concept of conserving cultural heritage encompasses various components. However, in order for it to be transferred to future generations, it is necessary to conserve it by keeping it alive and/or revitalizing it to contribute to the economy. Conserving cultural heritage requires a significant amount of funding. In Turkey, international organizations, public institutions, and the private sector provide financial aid, incentives, and funds for restoration, restitution, reconstruction, maintenance, and repair activities related to cultural heritage. However, in small towns like Safranbolu, these resources may be insufficient. The aim of the study is to examine the funding sources utilized for the conservation of immovable cultural assets in Safranbolu. To achieve this aim, a case study was conducted in the study. The findings were compared within the framework of laws, regulations, and provisions on conservation financing. The study concluded that financial resources were inadequate for the conservation of immovable cultural assets in Safranbolu, and solutions have been proposed to address the identified issues.

Keywords: Immovable Cultural Assets, Conservation Financing, Safranbolu.

Öz

Kültür varlıklarını koruma kavramı kendi içinde birçok alt bileşeni barındırmaktadır. Bununla birlikte gelecek kuşaklara aktarılabilmesi için yaşatılarak korunması ve/veya yeniden işlevlendirilerek ekonomiye kazandırılması gerekmektedir. Kültür varlıklarını koruma büyük miktarda bir finansman ihtiyacı doğurmaktadır. Türkiye'de kültür varlıklarının restorasyon, restitüsyon, rekonstrüksiyon, bakım ve onarım faaliyetleri için uluslararası kurumlar, kamu kurumları ve özel sektör tarafından sağlanan mali yardım,

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teşvik ve fonlar kullanılmaktadır. Ancak Safranbolu gibi küçük beldelerde bu kaynaklar yetersiz kalabilmektedir. Çalışmada, Safranbolu'da taşınmaz kültür varlıklarının korunmasında yararlanılan fon kaynaklarının incelenmesi amaçlanmıştır. Bu amaca ulaşmak için çalışmada örnek olay incelemesi yapılmıştır. Bulgular, koruma finansmanına ilişkin yasa, yönetmelik ve hükümler çerçevesinde karşılaştırılmıştır. Çalışmada Safranbolu'daki taşınmaz kültür varlıklarının koruma altına alınmasında finansal kaynakların yetersiz kaldığı sonucuna ulaşılmış ve tespit edilen problemlere ilişkin çözüm önerileri geliştirilmiştir.

Anahtar kelimeler: Taşınmaz Kültür Varlıkları, Korumanın Finansmanı, Safranbolu.

Introduction

Türkiye, regarded as the cradle of civilizations, has been inhabited since the Paleolithic era and holds a rich cultural heritage, having hosted numerous civilizations throughout history. Conservation of this heritage, recognized as world heritage, is crucial both in universal terms and as a factor of tourist attraction. Especially when considering tangible cultural heritage, the conservation approach is generally fulfilled through the utilization-based preservation of immovable cultural assets. However, in order to integrate immovable cultural assets into the economy, funding sources, financial support, and incentives are required for their conservation. In Türkiye, cultural assets are state-owned. The state is primarily responsible for the conservation and financing of conservation of these assets.

In Türkiye, alongside international legal regulations, the most fundamental national legal regulation regarding the conservation of immovable cultural assets is Law No. 2863. The provisions of Law No. 2863 on the protection of cultural and natural assets, enacted in 1983, are applied in the conservation of cultural assets. Law No. 2863 assigns the responsibility for the financing of maintenance, repair, restoration, restitution, and reconstruction processes of cultural assets primarily to the Ministry of Tourism and subsequently to other public institutions and organizations. Additionally, with Laws No. 5216, 5393, and 5302, the authority limits of municipalities in conservation have been expanded, their responsibilities increased, and new funding sources created. Besides central and municipalities, sponsorship and museum activities constitute funding sources for conservation provided by the private sector. The concept of conserving cultural assets, which accelerated in the 2000s, now allows for both diversification and increased appropriate use of funding sources. However, considering Türkiye's numerous immovable cultural assets, a significant funding source is required for their protection, conservation, and revitalization for use. Domestic resources may be insufficient for financing conservation efforts.

Safranbolu, which was inscribed on the UNESCO World Heritage List in 1994, is a city in Türkiye, much like many others in the country, that has hosted numerous civilizations and is rich in cultural heritage. However, while it may be relatively easier to generate resources and obtain national and international support for the conservation of cultural assets in major cities like Istanbul and Izmir, or well-known ancient settlements like Göbeklitepe and Ephesus, funding sources may be insufficient for revitalizing and contributing to the regional economy in smaller, newly developing tourist destinations

like Safranbolu. In light of this main issue of the research, the primary aim of the study is to determine which incentives, aids, and funds can be utilized to provide appropriate financing for the revitalization of immovable cultural assets to make them beneficial to individuals, the region, and the national economy. Additionally, due to the limited number of studies on the financing of conservation efforts, addressing the literature gap has been identified as a secondary objective of the study. To achieve these goals, a case study, one of the qualitative research methods, was conducted in Safranbolu, examining the funding sources utilized in the revitalization of certain immovable cultural assets in the region. According to the findings, the municipalities in Safranbolu has utilized incentives, aids, and funds provided to protect immovable cultural assets, and conservation contracts have been awarded to private companies through tenders. Although some immovable cultural assets in Safranbolu have been revitalized and protected, there remains a significant number awaiting integration into the economy, as indicated by the study's results.

The region known in history as Paphlagonia, located in the northwestern part of Anatolia, includes the town of Safranbolu, whose known history dates back to around 3000 BCE. This area, situated between the Filyos and Kızılırmak rivers, was ruled by various civilizations such as the Phrygians, Hittites, indirectly the Persians, Lydians, Hellenistic Kingdoms (Pontus), the Candaroğulları, Seljuks, Romans, Çobanoğulları, and the Ottoman Empire. Recognizing the historical significance of Safranbolu, which bears traces of many civilizations, it was inscribed on the UNESCO World Heritage List in 1994 and became a member of the Cittaslow network in 2024. This study is significant in terms of the preservation of immovable cultural assets in Safranbolu and the financing of this preservation.

Lireature Review

In the context of the preservation of immovable cultural assets — in other words, activities such as restoration, reconstruction, restitution, maintenance, and repair — studies focusing on financing are extremely limited. In this regard, one of the sub-objectives of this study is to fill the existing gap in the literature. This section of the study examines the relevant legislation, regulations, and similar texts concerning the financing of preservation.

The continuity of cultural assets, or in other words, their conservation through revitalization, necessitates significant financial resources. This financing consists of international funds such as the World Monuments Fund and the UNESCO World Heritage Fund, as well as national funds such as the Budget of the General Directorate of Cultural Assets and Museums and the Budget of the Central Directorate of Revolving Funds (BCDRF). The funding sources that can be used for the conservation of immovable cultural assets can be summarized as follows:

World Monuments Fund: Since its establishment in 1965, with contributions from the international community and cooperation, it has ensured the conservation of over 600 monuments in 90 different countries by carrying out restoration works. Every two years, the organization publishes an observation list to keep hundreds of monuments from various regions and continents under control. A significant portion of the fund's budget is allocated to conservation and fieldwork activities each year. The majority of the fund's budget comes from individual sources, and the budget is supplemented through activities organized by institutions, foundations, and private entities (www.wmf.org).

Cultural Heritage Fund: This fund focuses on the development and conservation of critically important cultural heritage areas at risk in developing countries and regions. It provides funding by forming partnerships for these areas. Priority issues include the conservation of archaeological sites, cultural heritage conservation, sustainable tourism development, community development around cultural assets, and cultural heritage education (whc.unesco.org).

European Union (EU) Fund for Cultural Heritage: The EU provides funds for cultural heritage under the Culture Program, European Capitals of Culture, PHARE, and MEDA Programs (Baykan, 2011). The European Capitals of Culture Program is a title given by cities designated periodically by the EU each year and was established in 2006 (culture.ec.europa.eu).

Funds Provided by the Ministry of Culture and Tourism: Many central administrative bodies in Türkiye are responsible for the repair and maintenance of cultural heritage elements according to their own legislation. However, the Ministry of Culture and Tourism is primarily responsible for the conservation of cultural heritage areas. The main regulation regarding financial facilities under the title "Provision of Assistance and Contribution for the Repair of Immovable Cultural Assets" in Law No. 2863 states that both real and legal persons owning and needing to conserve cultural heritage elements will receive cash, in-kind, and technical aid for their conservation, repair, and maintenance from the Ministry, and sufficient funds will be allocated to the Ministry's budget for this purpose (Kültür ve Tabiat Varlıklarını Koruma Kanunu, 1983).

Budget of the General Directorate of Cultural Assets and Museums: The primary institution responsible for the conservation of cultural assets is the General Directorate of Cultural Assets and Museums, one of the directorates within the Ministry of Culture and Tourism. The General Directorate carries out its activities related to the conservation of both movable and immovable cultural assets each year with the share allocated to the Directorate from the central budget of the Ministry. The activities to be carried out with these allocations are undertaken within a certain program according to the urgency and importance of the tasks.

Budget of the Central Directorate of Revolving Funds (BCDRF): According to Law No. 5252, the budget of CDRF is utilized in areas where goods or services are produced, such as monuments, antiquities, museums, bibliography, librarianship, documentation, publishing, information, promotion, performing arts, fine arts, archives, folklore, cinema art, handicrafts, cultural centers, and organizing festivals (Kültür ve Turizm Bakanlığı Döner Sermaye Yönetmeliği, 1980). Thus, the income obtained through the activities of the Central Directorate ensures the maintenance, acquisition, repair, and conservation of various works of art and antiquities.

Aids and Contribution Provided Under Law No. 2863: Law No. 2863 envisages the state's contribution to repair activities. The implementation of such aid is regulated by Regulation No. 25876 dated 15.07.2005. The aid provided in this regulation includes in-kind, cash, and technical aid (Kültür ve Tabiat Varlıklarını Koruma Kanunu, 1983).

In Regulation No. 25876, the subject of aid is expressed as project aid in the project stage and implementation aid in the implementation stage for the protection of immovable cultural heritage elements. Therefore, aid is divided into project aid and implementation aid. According to Regulation No. 25876, the aid provided by the Ministry of Culture and Tourism will be in the form of cash aid. Additionally, it is stipulated that project aid cannot exceed 75.000 TL, and implementation aid cannot exceed 300.000 TL. It is emphasized that these limits will be updated annually based on the previous year's Domestic Producer Price Index rates published by the Turkish Statistical Institute (Toplu Konut Kanunu, 1984).

Aids Provided Within the Framework of Law No. 5225: The Incentive Law has been enacted for the tangible and intangible cultural assets to become part of sustainable culture, to be evaluated as a factor that contributes to the national economy, to be conserved, sustained, and utilized. The incentives for cultural investments and initiatives are determined in the Cultural Investments and Initiatives Incentive Law as follows (Kültür Yatırımları ve Girişimlerini Teşvik Kanunu, 2009):

- Assignment of Immovable Property
- Income Tax Withholding Discount
- Discount on Employer Contributions for Insurance Premiums
- Water Fee Discount and Energy Support
- Employing Foreign Expert Personnel and Artists
- Operating on Weekends and Public Holidays

Aids Provided Within the Framework of Law No. 2985: According to the law, a minimum of 10% of the loans provided are allocated for the repair, maintenance, and restoration of immovable cultural assets, subject to being registered. Projects within this scope are jointly determined by the Mass Housing Administration and the Ministry (Toplu Konut Kanunu, 1984).

Incentives, Aids, and Funds Provided by Municipalities: Municipalities are also responsible for the repair and maintenance of immovable cultural heritage elements such as fountains, mosques, churches, alongside their service buildings, as stipulated in Law No. 1580. Additionally, municipalities receive 40% of the entrance fees to State Museums located in their towns as per this law (Belediye Kanunu, 1930). Provincial Special Administrations carry out the repairs of immovables under their usage and ownership (such as health centers, provincial mansions, and various educational buildings) within certain limits using their own funds (Kamu İhale Genel Tebliği, 2009). According to the law, a contribution fee of 10% of property taxes collected from taxpayers within the jurisdiction of a municipality, for the conservation of immovable cultural heritage elements, will be levied and collected by the relevant municipality through property taxes. (Kültür ve Tabiat Varlıklarını Koruma Kanunu, 1983).

Private Sector Aids and Funds: Sponsorship activities can be evaluated within this framework. Incentives have been provided for cultural sponsorship activities through Laws No. 5228 and 178, alongside the Income Tax Law, granting certain tax advantages to legal entities or individuals acting as sponsors. Law No. 5228 stipulates that 100% of any kind of aid and donation will be deductible from the income declared in the income tax return for income tax purposes (Income Tax Law), and will be deductible from the corporate income for corporate tax purposes (Corporate Tax Law) (Bazı Kanunlarda ve 178 Sayılı Kanun Hükmünde Kararnamede Değişiklik Yapılması Hakkında Kanun, 2004).

Research Method

In the study, the use of a case study relies on the documentation of the funding sources utilized in the conservation of immovable cultural assets in Safranbolu within the scope of the research topic. In this context, documents were preferred as the type of case study. According to Aytaçlı (2012), documents, as one of the types of case studies, encompass materials such as personal documents, official documents, popular culture documents, photographs, videos, films, notes, diaries, and clinical records, which serve as complementary primary data sources. Initially, a theoretical framework was established based on secondary data in the research, and the conclusion was reached by utilizing documents in the data collection process. During the data collection process of the study, documents such as documents from relevant institutions and organizations, archival records, photographs, progress reports, and financial reports related to the research topic were accessed. At this point, regarding the documents used in the study, the necessary correspondence was carried out with the Kastamonu Regional Directorate of Foundations for archival records of structures such as mosques; for the remaining structures, the archival records were accessed by photographing the archives of the companies that undertook the construction work. In the study, the restoration of 9 mosques and 1 bathhouse was tendered to various companies by the Kastamonu Regional Directorate of Foundations. In addition, the maintenance, repair, restoration, and similar conservation works of major immovable cultural assets in Safranbolu were

tendered to various companies not only by local administrations such as the municipality, district governorship, and provincial special administration, but also by central government institutions such as the Ministry of Tourism.

In a case study, documents can comprise the entire dataset of the research and should be subjected to content analysis based on the researcher's objectives. In the study, documents related to the funding sources utilized in the conservation of immovable cultural assets were compared within the framework of laws, regulations, and provisions regarding the conservation and funding of cultural assets. This comparison led to a conclusion regarding the conservation of cultural assets and the allocation of funds.

A Case Study in Safranbolu

In this study conducted in Safranbolu, one of the qualitative research methods, namely, case study, has been utilized. Case study, as a qualitative research method, aims to explore without making comparisons, unlike experimental studies. Researchers endeavor to describe the categories of events rather than proving relationships or testing hypotheses (Hancock and Algozzine, 2006).

Introduction to the Research Area

Safranbolu, which came under the rule of the Turks in the early 14th century, became an important trading center between Europe and Asia in the 18th century. With its wooden-framed houses, traditional urban fabric, and monumental structures, Safranbolu is an undisrupted example of Turkish urban history and is one of the few cities that have been declared entirely as a protected area. It is listed on the UNESCO World Heritage List (Kültür ve Turizm Bakanlığı, 2024).

Safranbolu is a district located in the Western Black Sea Region, affiliated with the province of Karabük. Situated on the road connecting the Black Sea coast to Northern, Central, and Western Anatolia, Safranbolu has been used as a settlement area since ancient times due to its geographical location (Kültür ve Turizm Bakanlığı, 2024).

Findings

In this section of the study, the funding sources utilized for the restoration, restitution, reconstruction, maintenance, and repair activities of immovable cultural assets in Safranbolu are presented. These include the Historical Prison and Clock Tower, Historical City Museum (Government Mansion), Historical Clock Tower, Governor's Mansion, Cinci Han and Bath, Historical Vineyards Bath, Demirciler Bazaar, Hıdırlık Observation Hill, Muallimler Association Building, Safranbolu Historical Fountains, and 10 mosques restored by the Kastamonu Foundations Regional Directorate.

Historical Prison (Tarihi Cezaevi)

The prison was built in commemoration of the 30th anniversary of the reign of Sultan Abdulhamid II. It was used for male prisoners for many years. In the 1980s, it was expanded with additions and began to be used for female prisoners as well. With the reorganization efforts by the Ministry of Justice, it was merged with the Karabük Prison and closed in 1994. In 2005-2006, it was restored and reclaimed by the Safranbolu District Governorship Service Union.

The restoration of the Historical Safranbolu Prison was carried out through a tender conducted by the Safranbolu District Governorship Service Union on November 7, 2005, to a private company. The restoration was completed with a contract value of 280.000 TL, and the construction works were finalized on June 4, 2006, with a total cost of 398.736,81 TL.

After the restoration, the building served as a restaurant and cafeteria for a period. It was later transformed into a Cultural and Art Center named after Süha Arın, one of the first Turkish documentary filmmakers. There is also a museum inside the former prison. However, the prison, which operated as a museum until a few years ago, is currently closed due to maintenance, repair, and renovation works.

Historical Government Mansion (Tarihi Hükümet Konağı)

It was constructed between 1904 and 1906. The museum consists of three floors: ground floor, first floor, and second floor. Until January 19, 1976, this building served as a government mansion but became unusable after a fire incident. The restoration works initiated by the Ministry of Culture in 2000 resulted in the opening of the Historical City Museum in 2006.

Construction won the restoration project for the Former Government Mansion for the years 2000-2001 through a tender process. The rear part of the Former Government Mansion was restored by Construction in 2005 for 11.800 TL.

Historical Clock Tower (Tarihi Saat Kulesi)

The Historical Clock Tower was commissioned by Safranbolulu İzzet Mehmet Paşa, the grand vizier of Sultan Selim III, and built between 1794 and 1797. It is the oldest clock tower in Türkiye that can still be entered and is in working condition.

The Historical Clock Tower was restored by Karabük University Safranbolu Vocational School with funding provided by the Karabük Governorship Provincial Special Administration in 1998-1999. Following the passing of the master clockmaker Rıfat Conkoğlu, the maintenance and repair of the clock have been carried out by the cobbler master İsmail Ulukaya since 1965.

Governor's Mansion (Kaymakınlar Konağı)

It is estimated that the Governor's Mansion was built in the early 19th century. In 1981, it was opened as an Education Center. In the following years, besides being used as an education center, it also served the needs of visitors for tours and accommodation.

The mansion is currently used as a Museum House. As part of the "Conservation and Rehabilitation Project of Safranbolu" by the Ministry of Culture and Tourism, the mansion was expropriated from its owners by the state in 1979. It was restored by the Ministry of Culture between 1979 and 1981. Until 1994, it was used as a guesthouse and for educational purposes by the Ministry of Tourism. In 1995, it was converted into a tourist house by the Safranbolu Governorship and was actively used as a tourist house until 2020. Between 2020 and 2021, it underwent maintenance and repair for the second time by the Karabük Governorship and Karabük Provincial Special Administration. This restoration work began with the support provided by the Ministry of Interior's Provincial Unions.

With the support of 600.000 TL provided by the Provincial Unions, the restoration of the Governor's Mansion, which was put out to tender, was completed by the company named [REDACTED] Restoration for an amount of 403.798,36 TL and within 200 working days commitment. Subsequently, the mansion, which was closed for a year due to this restoration, was reopened on June 11, 2021, and continues to serve as a tourist house.

Cinci Inn and Bathhouse (Cinci Han and Hamam)

Cinci Han, built between 1640 and 1648 by Cinci Hoca (Kazasker Hüseyin Efendi), one of Sultan Ibrahim's Grand Viziers, is thought to have been constructed during this period.

The ownership of Cinci Han belongs to the General Directorate of Foundations, and the decision for its restoration was made in 1984. Subsequently, its ownership remained under the umbrella of [REDACTED] Construction Inc., a subsidiary of the Foundations. After the completion of cleaning works in 2000, it was prepared for restoration. Before the restoration began, the rooms of the han were used as a warehouse rented by local tradesmen in Safranbolu.

In 2002, the firm that took over the Cinci Han from the Foundations with the intention to convert it into a hotel, along with architects and restorers, initiated the restoration process once again. The restoration was completed between 2000 and 2004. Under the name of Cinci Han Hotel, it was opened as a 25-room hotel in 2004.

Similarly, the Cinci Hamam, also built by Cinci Hoca, is believed to have been constructed during the same period as the Cinci Han (1640-1648). The restoration of the Cinci Hamam was carried out by the General Directorate of Foundations between 2007 and 2008. A temporary acceptance proposal document was signed with [REDACTED] Construction for the restoration of the Cinci Hamam, with a contract amount of 264.587,80 TL and a duration of 400 days.

Tarihi Bağlar Hamamı (Historical Bağlar Bathhouse)

The restoration project drawings for the Historical Bağlar Bathhouse, owned by the Safranbolu Municipality, were prepared by the municipality itself. The survey drawings, as well as the restitution and restoration projects, were approved by the Conservation Area Board in 2012. Subsequently, with the contributions of the Karabük Governorship Provincial Special Administration, the restoration works commenced. In March 2014, a

budget of 200.000 TL was allocated from the Karabük Governorship Provincial Special Administration for the completion of the restoration of the Historical Bağlar Bathhouse. For the restoration completed in 2014, a definitive acceptance certificate for construction works was signed with the company ██████ Construction, with an amount of 179.963,96 TL and a duration of 100 days.

Demirciler Bazaar (Demirciler Çarşısı)

Demirciler Bazaar is the only surviving guild bazaar where both cold and hot ironwork handicrafts are practiced. Tin and copper artisans also work within this bazaar. The restoration of Demirciler Bazaar, conducted in 2007, was contracted with the firm ██████ Engineering for an amount of 63.351,11 TL and a duration of 120 days.

Hıdırlık Panoramic Hill (Hıdırlık Seyir Tepesi)

Hıdırlık Panoramic Hill, where the first Turks to arrive in Safranbolu settled, is an important venue for rain prayers and Hıdırellez celebrations. On Safranbolu's Hıdırlık Hill, there are two prayer altars, the monument tomb of Dr. Ali Yaver Ataman (1955), one of the heroes of the War of Independence, the tomb of Hıdır Bey, one of the commanders of Prince Gazi Süleyman Paşa who lived during the Orhan Gazi period, and the tomb of Hasan Paşa, the Governor of Köstendil (1845). The restoration of Hıdırlık Panoramic Hill, carried out by the firm ██████ Engineering in 2005, was completed for an amount of 337.919,32 TL and a duration of 150 days.

Safranbolu Historical Fountains (Safranbolu Tarihi Çeşmeler)

There are a total of 93 registered fountains with and without inscriptions in Safranbolu as cultural assets. The restoration, survey drawings, and restitution projects of 23 fountains owned by Safranbolu Municipality were prepared with financial support provided by the Historical Cities Association. With contributions from the Karabük Governorship, the restoration of all 23 registered fountains was completed by Safranbolu Municipality in 2014. The restoration of the 23 historical fountains in 2014 was carried out by ██████ Construction for an amount of 286.244,93 TL and a duration of 100 days.

Teachers' Union Building (Muallimler Birliği Binası)

The Muallimler Union Building, owned by Safranbolu Municipality, was revitalized through a reconstruction application based on old photographs and data. Subsequently, with contributions from the Karabük Governorship, a reconstruction application was carried out by Safranbolu Municipality. The restoration of the Muallimler Union Building in 2014 was completed by ██████ Construction for an amount of 495.083,12 TL and a duration of 291 days.

Restoration of Mosques Undertaken by Kastamonu Directorate of Foundations

The restoration of 10 mosques, namely Müftüphanı Mosque, Kavaklar Mosque, Çampınarı Mosque, Ulu Mosque, Asiye Hatun Mosque (Küçük Mosque), Kabasofta Mosque, Köprülü Mehmet Paşa Mosque, İzzet Paşa Mosque, Musalla Mosque, and Dağdelen Mosque located in Safranbolu, was undertaken by the Kastamonu Directorate of Foundations. Table 1 below provides information regarding the restoration of these mosques.

Table 1. Mosques Restored by the Kastamonu Directorate of Foundations

NAME OF THE WORK	SUBJECT OF THE WORK	REPAIR YEAR	CONTRACTOR	TENDER PRICE	RESTORATION COST
Dağdelen Mosque	Major Repair	2005	██████ Cons.	106.200,00 TL	98.777,00 TL
Müftüphanı Mosque	Simple Repair	2006	██████ Engineering	9.440,00 TL	9.440,00 TL
Kabasofta Mosque	Major Repair	2006	██████ Engineering	94.400,00 TL	94.400,00 TL
İzzetpaşa Mosque and Cinci Hamam	Major Repair	2007-2008	██████ Construction	293.820,00 TL	270.760,91 TL NOTE: Two works were tendered for the same repair work.
Çampınarı Mosque	Major Repair	2008	██████ Const.	67.850,00 TL	57.500,00 TL
Musalla Maşjid	Major Repair	2008	██████ Engineering	31.860,00 TL	31.860,00 TL
Asiye Hatun and Kavaklar Mosque	Major Repair	2012	██████ Cons. ██████ Cons.	275.932,38 TL	233.841,71 TL NOTE: Two works were tendered for the same repair work.
Grand Mosque	Major Repair	2013-2014	██████ Cons.	1,003,634.75 TL	YEAR 2013 536.598,30 TL YEAR 2014 688.583,59 TL YEAR 2015 688.583,59 TL YEAR 2016 91.570,03 TL
Köprülü Mehmet Pasha Mosque	Major Repair	2016-2017	██████ Cons.	1,047,866.54 TL	YEAR 2016 98.036,52 TL YEAR 2017 714.612,66 TL YEAR 2018 714.612,66 TL YEAR 2019 470.797,33 TL
Mecit Mosque	It is not owned by the General Directorate of Foundations.				

**Illegal
(Lütfiye)
Mosque**

No repairs have been made by Kastamonu Regional Directorate of Foundations.

As seen in Table 1, restoration works for 9 separate mosques were carried out by the Kastamonu Directorate of Foundations through various firms via tender. In 2005, the restoration of Dağdelen Mosque, with a tender amount of 106.200 TL, was completed by █████ Construction, with a final cost of 98.777 TL. In 2006, █████ Engineering completed the restoration of Müftüphanı Mosque, with a tender amount of 9.440 TL, at the same cost. Also in 2006, █████ Engineering completed the restoration of Kabasofta Mosque, with a tender amount of 94.400 TL, at the same cost. From 2007 to 2008, █████ Construction completed the restoration of İzzetpaşa Mosque and Cinci Hamam, with a tender amount of 293.820 TL, at a cost of 270.760,91 TL. In 2008, █████ Construction completed the restoration of Çampınarı Mosque, with a tender amount of 67.850 TL, at a cost of 57.500 TL. Also in 2008, Musalla Mescidi's restoration, with a tender amount of 31.860 TL, was completed by █████ Engineering at the same cost. In 2012, █████ Construction completed the restoration of Asiye Hatun and Kavaklar Mosques, with a tender amount of 275.932,38 TL, at a cost of 233,841.71 TL. From 2013 to 2014, █████ Construction completed the restoration of Ulu Mosque, with a tender amount of 1.003.634,75 TL, with costs incurred as follows: 536.598,30 TL in 2013, 278.511,82 TL in 2014, 688.583,59 TL in 2015, and 91.570,03 TL in 2016. From 2016 to 2017, █████ Construction completed the restoration of Köprülü Mehmet Paşa Mosque, with a tender amount of 1,047,866,54 TL, at costs incurred as follows: 98.036,52 TL in 2016, 1.115.314,24 TL in 2017, 714.612,66 TL in 2018, and 470.797,33 TL in 2019. However, no restoration works were undertaken by the Kastamonu Directorate of Foundations for Mecit Mosque and Kaçak (Lütfiye) Mosque listed in the table.

Conclusion and Recommendations

One of the most crucial stages in the conservation of cultural heritage assets involves the allocation of financial resources for their restoration, restitution, reconstruction, maintenance, and repair, enabling their reintroduction into the economy. Despite the creation of laws and regulations aimed at conserving cultural assets, financial resources can often be insufficient, especially in small regions like Safranbolu where tourism is still developing. In light of this fundamental issue, the study aimed to identify the incentives, assistance, and funding sources utilized to finance the protection and reintroduction into the economy of the principal immovable cultural assets in Safranbolu. To achieve this goal, a case study employing qualitative research methods was conducted. The financial resources utilized in the revitalization of select immovable cultural assets in the region were examined.

According to the findings obtained from the study, the Historical Prison, refunctioned as a museum, was restored in 2005-2006 by the Safranbolu Governorship Union of Services with a tender price of 280.000 TL. The Historical Government Mansion, repurposed as the Historical City Museum, underwent restoration initiated by the

Ministry of Culture in 2000 through a tender process, completed in 2005 for 11.800 TL. The restoration of the Historical Clock Tower was carried out by Karabük University Safranbolu Vocational School with funding provided by the Karabük Governorship Provincial Administration. The Governor's Mansion, currently serving as a museum, was tendered with the support of 600.000 TL from the Union of Provinces and completed with a tender price of 403.798,36 TL. The Cinci Han and Hamam, protected and utilized, were restored by the Kastamonu Directorate of Foundations. The contract price for the Hamam was 264.587,80 TL, completed in 2009. The restoration of the Historical Bağlar Hamam was completed in 2014 with a budget of 200.000 TL allocated by the Karabük Governorship Provincial Administration. The restoration of the Demirciler Bazaar was completed in 2007 with a contract price of 63.351,11 TL. The restoration of the Hıdırlık Panoramic Hill, reintegrated into the economy, was carried out in 2005 with a contract price of 337.919,32 TL. Twenty-three of the historical fountains in Safranbolu were restored in 2014 with a contract price of 286.244,93 TL. The Muallimler Union Building, reconstructed by the Safranbolu Municipality with contributions from the Karabük Governorship Provincial Administration, was completed in 2014 with a contract price of 495.083,12 TL. Additionally, the restoration of the 10 mosques in Safranbolu was also carried out by the Kastamonu Directorate of Foundations, ensuring their protection and utilization.

According to the findings, municipalities incentives, aid, and funds have been utilized in the conservation of immovable cultural assets in Safranbolu, with contracts awarded to private companies through tenders. Despite the repurposing and conservation of several immovable cultural assets in Safranbolu, there are still many cultural assets awaiting economic utilization. The examination revealed that the funding for cultural asset conservation is insufficient. Economic difficulties are considered the primary reason for this inadequacy. Therefore, the main problems to be overcome in the conservation of cultural assets include economic challenges. Budget allocations for conservation purposes in Türkiye are not adequate. The inability of cultural asset owners to cover conservation costs has led to state-supported conservation activities. The large number of areas to be conserved and the substantial reliance on state-provided resources for conservation make it inevitable to create alternative financing sources. Therefore, in order to create new resources, the state should establish a financial system with returns rather than unconditional assistance, thereby alleviating the burden.

In conclusion, it is believed that coordination between central and municipalities, raising public awareness, creating new resources, and institutionalizing sponsorship mechanisms are necessary to ensure the provision of sufficient funding for the conservation of immovable cultural assets.

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