

The Estimates of Restoration Interventions regarding the Wooden Churches in the Buzău County

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Abstract: *A number of multilateral conventions adopted under the aegis of the UNESCO and the European Council support the protection of cultural heritage as a prerequisite for cohesion and European solidarity, being mentioned in the EU Sustainable Development Strategy. The aim of this paper is an economic analysis on the interventions of conservation - restoration of the Buzau wooden churches. The research was performed on six wooden churches declared historical monument which present different degrees of degradation and the high difficulty of restoration interventions finally led to an estimate of increasing values. Through this evaluation new strategies can be formulated in order to develop and promote tourism in the Buzau County.*

Keywords: *historical monuments; wooden churches, UNESCO, European Council.*

JEL Classification: *B41, C02, C18, O38, Z11, Z12*

Introduction

The importance of cultural values is little appreciated by national authorities. People involved in this domain do not always pay sufficient attention to historical monuments, no matter which cases we discuss, and consequently many buildings are abandoned, or some of them fall into the administration of unspecialized persons. Even if they represent and transmit historical facts of important cultural value and they are in a precarious state of preservation, the

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restoration projects are not always funded. The funding can come from different sources but the most important source is the Ministry of Culture who manages and protects some of these monuments.

The study developed between 2012-2014 concluded that from a total of 18,300 monuments that are registered with the Ministry of Culture and which require restoration interventions only 329 monuments are financed each year, which means 2% (Budget of the Ministry of Culture, 2013). The funds allocated to restore historical monuments target only at the emergency interventions in order to prevent collapse, so only this small rate is in progress.

The total of 329 historical monuments include all categories of monuments, with the exception of wooden churches, church wall sand civil buildings located in different parts of the country. Focusing on a single county and on one category of monuments it is unlikely that they will get funding from the state budget, considering the large number of monuments waiting to be restored.

The protection and recovery of historical monuments is a theme frequently debated in the European Parliament, generating important initiatives such as the introduction of European heritage logos, further protection of intellectual property, promotion of cultural industries favorable tax. According to Raymond Williams (1993, p.6), the word culture has two meanings: one to define a traditional, complete way of life and another one to define arts and learning process. Moreover culture has been described as having a major impact on the development of the society (Chetaru, 2011, p.10).

Having this topic in mind, methodologies for the analysis and management of World Heritage can be developed through cooperation between multiple partners as they have been performed in Romania (Boguslaw, S., 2011, p.17).

Support for The National Heritage and The Cultural Property in Romania is part of the EU Sustainable Development Strategy (Horizon 2013) included in the main EU policy documents, comprising the Treaty of Lisbon (Treaty of Lisbon, 2007), and in a number of multilateral conventions under the aegis of the UNESCO and the Council of Europe.

The most important area in the country, where the most famous wooden churches are located is the northern region. Because of their beautiful interior mural paintings from the 17th and 18th century and their architectural style, in 1999 eight wooden churches from the Maramureş County were included in the UNESCO World Heritage. This group of wooden churches represent one of the seven group of monuments or sites in Romania included in this list. During this period, many wooden churches and vernacular architecture draws the attention

of the Charter of the International Committee for Wood and Vernacular Built Heritage, Charter made by ICOMOS (Charter, 1999).

Careful attention on wooden churches must be focused now towards regions that have not yet been promoted or not so much explored, such as the counties that offer rich natural resources, of both historical and cultural value. Throughout history, the Buzau County demonstrated to be rich in vestiges while its demographic and economic values increased. The historical monuments in this region are represented by 32 wooden churches (Historical Monument List, 2010), divided into two distinct categories:

- 29 monuments Class B: of local importance, painted in oil on wood,
- 3 monuments: Class A of national importance, made in a specific technique: poor tempera on wood planks.

The inclusion of these monuments in the Historical Monuments List is of major importance in financing the restoration projects; the funds are distributed either nationally or locally, depending on the value of the objective. The esthetic qualities, the historical, architectural and artistic value of these monuments are some of the fundamental factors that can influence the rising of the cost of restoration.

The restoration process may have a social impact on the local population and the tourism. Financing of monument restoration can stimulate the growth of the entire region, increasing tourism circuit, considering a sustainable development and environmental protection, promoting the potential of national cultural tourism. The fact that these monuments will be preserved and transmitted to the future generations can provide economic profit and cultural support continuously, contributing to social development.

1. The Institutional framework in Romania dealing with the restoration of monuments

Establishing of the Public Monuments Commission in 1892(Royal Decree no. 3658 of November 17, 1892) set a milestone in saving historical monuments in Romania. Since then our country has progressively realized the importance and the value of the monuments and historical testimony that Romania owns. Over the years, the law has been changed and certain institutions that aimed to protect monuments abolished.

The institutional and legal framework for the restoration of monuments in Romania started in 1859 covering a period of more than a hundred years. Initiated at the end of the 19th century by Al. Golescu Minister of Religious Affairs

from Wallachia the first commission was intended as “knowledge and study of church monuments of the country”. Members of the committee were: Alecsandru Odobescu - leader, Caesar Bolliac, Major D. Pappazoglu and Al. Pelimon. Very important to know is that actual fieldwork began in 1860, and consisted in assigning county members to initiate the secularization process of the monasteries.

Until the decree of the French National Convention in 1790 (Currinschi, Gh., 1968, p.7) all the interventions for the maintenance or reconstruction of monuments couldn't be considered as restoration. Although they met certain requirements, the concern was not based on a conscious reflection of the scientific requirements, as a discipline. Restoration as a discipline and its methodology has emerged gradually from the first attestation doctrine of the late 19th century, when the first interventions on monuments were made with the purpose of restoration.

The main theories of restoration occurred in mid-nineteenth century, as follows:

- Unity of style doctrine by Eugène Emmanuel Viollet's style-Le-Duc (Mohanu, D., 2011, p.15),
- Non - intervention doctrine initiated by John Ruskin, (Malgorzata, I., 2009 p.39)
- The historical and scientific restoration instituted around 1880 when the two protagonists were scholars and Camillo Boito Luca Beltrami
- Theories and principles set out in the Charter of Athens 1931
- Scientific restoration resumed by Gustavo Giovannoni after four decades from their appearance in Athens Charter.
- Theories and principles set out in the Charter of Venice 1964
- The general theory of restoration by Cesare Brandi (Malgorzata, I., 2009 p.39)
- The contemporary principles of heritage conservation and restoration

In the current legislation there are 43 acts: laws, including the ratification of international or European conventions, ordinances or government decisions, orders of the Ministry of Culture related to the preservation (Matei, G., 2010, p.23) of historical monuments, regulations, which have adopted the general principles established at European level in the legislative field, and which establish the legal framework for the protection, preservation and restoration of historical monuments. These principles are intended as devolution of powers by

transferring them from the central public administration authorities and local government authorities in order to ensure consultation with the citizens on issues of interest in the architectural heritage of their community.

At the moment the institutional framework in Romania is set at national level by the Ministry of Culture and National Heritage (MCNH), the National Commission for Historical Monuments (NCHM) and the National Heritage Institute (NHI), and at a local level by The County Departments of Culture.

Under the administration of these institutions conservation, restoration and rehabilitation projects are proposed, and they are directly involved in approving funding for the interventions. Depending on the category the monuments belong to, funding may come from the budget of the Ministry of Culture in the case of the UNESCO monuments or others of national importance, while those of local importance can be funded by the County Department of Culture. Other financing sources available for this field are private sponsorship or European Structural funds. In both cases the proposed restoration interventions must be approved by the National Commission for Restoration of Historical Monuments or by the Regional Commission for Restoration of Historical Monuments.

2. Structural Funds and Programs for restoration

As it is known, the most important specialized authority of central public administration that develops and ensures implementation of strategies and policies in the field of culture and national heritage, with legal personality, subordinated to the Romanian Government is the **Ministry of Culture**. Through this specialized authority funds for the protection of historical monuments are administered. The budget of the Ministry of Culture was increased from Budget Reserve Fund of the Government, this action was made for the state budget in 2015 to finance cultural projects. The Decision no. 238/2015 provides supplementary budget of the Ministry of Culture 1.189 thousands Lei, demonstrating that the legislative proposal supports the development and protection of national heritage.

Table 1 shows that the 2014 budgetary sources increased by 1.71% by comparison with 2013. It means less concern for own revenue, but that leaves the state budget to be concerned about it in a greater proportion than the previous year. However the Government Program 2013-2016 has new priorities, such as: development of continuous training dimensions of attestation of national heritage professionals, supporting churches to introduce security systems in

places of worship which host mobile objects, action directions that weren't set for 2013.

Table 1. Sources of funding and share of the total financing sources

Funding sources	Total percentage in 2013 - % -	Total percentage in 2014 - % -
The state budget	94.46	96.17
External grants		
Own revenue	5.54	3.83
Total sources	100.00	100.00

Source: The Ministry of Culture Budget 2013, 2014.

The protection and enhancement of the monuments in Romania obtain financial support through **The National Plan of Historical Monuments Restoration**. Bearing in account the two basic principles which are the state of degradation and the importance of the building, the Ministry of Culture established a list of monuments that needed to be funded. The only tool that Romanian Government can help with and fund the rehabilitation is The National Plan for Historical Monuments Restoration. Through financing of projects and programs concerning restoration of wooden churches the insurance on cultural heritage protection will increase.

The Romanian Ministry of Culture is currently implementing two programs, one of them has a budget program that supports restoration projects and rehabilitation of historical monuments. From the total of the funded projects there are a few worth to be mentioned: Programs of European Regional Development Fund (FEN), Programs of European Regional Development Fund FEDR and European Social Fund programs (FSE).

In the evolution of the budget awarded through the National Monuments Restoration Program shown in Table 2, a double growth can be seen compared between the 2012 amounts and the 2013 and the preliminary proposals in 2014. However these amounts cannot cover all financial needs in order to restore monuments that are in an advanced state of decay. The European development programs had increasing and decreasing fluctuations in the proposals for 2014 and 2015, while estimates are lower than 2013. Budget plans presented in Table 2 for Directorate of Culture and National Heritage, show a small rise from 2011 estimated in 2015.

Table 2. Amounts allocated and pre-allocated for restoration between 2011-2015 (Thousand lei)

Achievements in 2011	Achievements in 2012	Preliminary execution 2013	Proposals 2014	Estimates 2015
National Monuments Restoration Program Protection and enhancement of the national cultural heritage.				
51,928	48,896	13,000	20,000	70,000
Support subordinate institutions. Directorate of Culture and National Heritage				
10,600	10,902	10,957	11,288	12,000
Programs of European Regional Development Fund (FEN)				
11,000	17,728	18,564	18,535	11,000
Programs of European Regional Development Fund FEDR				
2,556	229	522	2,160	
European Social Fund programs (FSE) National Funding				
380,000	35,000	285,000	357	
Expenses from the state budget in that year incumbent on average at a monument undergoing restoration (thousands lei / monument)				
169	61	251	211	211
The total budget of the Ministry of Culture				
	505,966	432,957	466,626	579,893

Source: The Ministry of Culture Budget 2013, 2014, 2015

The development of these financing projects may encounter various obstacles and difficulties in the preparation of the portfolio. According to experts (Gheorghe Zaman, Anca Cristea, 2011, p.71) these difficulties could be met in all the stages of projecting, starting from: the stage of SOP implementation commencement, the stage of project application launching, the project selection and contracting stage, the stage of project implementation. At the level of the beneficiaries, the legislative obstacles have an adverse impact on the structural funds absorption rate compared to the institutional obstacles.

One of the obstacles encountered to finance the restoring wooden churches of Buzau County is that most of them are Class B, with local importance. The Regional Operational Program¹ funding supports UNESCO heritage and national heritage in any environment whether urban or rural, but to finance local cultural heritage the program supports only objectives from urban areas.

¹ http://www.2000lch.ro/por_axa5_dmi51.html

Analyzing the importance of wooden churches of Buzau and their location in the countryside it is well understood that they may not be supported by the European Development Funds. In this case wooden churches of Class B present in rural areas of Buzau County may only receive funding from the County Department of Culture. That means a very low rate of the amounts funded annually. Of the total amount allocated to these departments, only 2.3% (Table 2) rests within a county, the amount of which covers various expenses, leaving a fairly insignificant percentage for these works.

In the development of Budgetary Program 1 called **Protection and Enhancement of the National Cultural Heritage** it is intended to increase the level of insurance to protect the national cultural heritage, increasing public access to movable and immovable cultural property and promotion at national and international level. Funding of projects and programs on restoration of wooden churches will also increase cultural heritage protection insurance.

Another important program conducted on the Romanian territory is the Regional Program for Cultural and Natural Heritage in South East Europe. The name of the project comes from the collaboration of nine countries, including Romania in southeastern Europe. The other eight beneficiaries participating in this program are: Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Macedonia, Montenegro, Serbia and Kosovo. The program is run with logistical and financial support from the European Council and the European Commission. One of the objectives concerns the development of specific documentation sets, that are proposed as interventions required for the restoration/conservation of heritage, and creating the conditions necessary for the implementation of integrated projects in the area of sustainable development.

At a national level, the National Heritage Institute establishes partnerships with specialized companies to implement projects and execute restoration works. The program is intended to restore the buildings classified as historical monuments across the country only by collaborating with specialists and experts in the field of conservation and restoration of immovable property.

3. Quantitative and qualitative analysis

As provided in the Ministry Order no. 2325 / 04.08.2006, the rules for quotation, the tender submission and material resources being used to establish the status of works and the economic information required for the documentation are based on surface calculation. Depending on the scale of interventions and their extension to a surface, monumental restoration costs will reach a relatively high value, being directly proportional to unitary quantities.

There is an obvious increase in costs related, but often those can be undermined by important monuments with more advanced forms of degradation. The ecclesial space size of Buzau's wooden churches is not the most appropriate criteria in order to measure restoration costs on the same scale quantities. Surfaces that are taken into account are those that will help along with proposals for conservation - restoration in calculating the estimated retail price.

According to these quantities, one can expect which the rate of the price increasing values would be, but the most important rate is the state of conservation of the monument that requires interventions.

Table 3. Interior surfaces of wooden churches calculated in square meters

No.	Name objective / Wooden church	Iconostasis surface	Vertical surface	Horizontal surface	Without painting	Total surface
1.	<i>Saint George</i> , Gornetu village, Pătârlagele city	14.08	113.29	70.31	-	183.60
2.	<i>Saint Nicholas</i> , Lunca Frumoasă village, commune Pârscov	18.42	314.05	139.53	4.	453.58
3.	<i>Saints Constantine and Helena</i> , Lunca Priporului, Nehoiu city	10.47	95.55	48.19	65.80	143.74
4.	<i>Holy Kings</i> , Pietraru village, Cozieni commune	17.82	252.71	148.58	-	401.29
5.	<i>Saint Dumitru</i> , Valea Muscelului village, Pătârlagele city	12.55	86.65	67.29	91.65	156.94
6.	<i>Saint Pantelimon</i> , Zoresti village, Vernești commune	10.60	48.37	57.95	95.72	106.32

Source: Measurements made by the author

Following in situ measurements and spreadsheets shown in Table 3 the wooden church with the largest area is Saint Nicholas from Lunca Frumoasă Village, but that does not mean that it will have the most valuable interventions.

The important part that has been measured was the iconostasis, because in some special cases it could have been painted in a different technique. Sometimes this

difference may involve additional operations calculated at a high value. The separate calculation of the vertical and horizontal surfaces was made due to the difficulty that occurs in the case of horizontal surfaces which generate the more number of hours and eventually this will lead to the increase of the price.

In other cases the price may decrease if there are areas without painting as is the case of Saint Pantelimon from Zorești village. The interior of the church has the smallest area of all churches analyzed (Table 2) and it is covered entirely by industrial paint. Also the iconostases have a painting without value, so these weak points may eventually lead to the lowest price of interventions.

A starting point for negotiation established market economy conditions for valuing work of investigation, research, documentation and the possibility of verifying the artistic components as an accurate assignment of work by approving the methodology conservation mural restoration technique "al fresco". Wooden Churches of Buzau County present various techniques such as poor or fat tempera on wood, oil on wood or oil on board. The way to count and submit a restoration operation of these different techniques is assimilated in database from the Project S-133, (OMCC,2006).

4. The method of calculating the restoration painting of wooden churches at an hourly rate

Specialists or expert restorers certified by the Ministry of Culture and National Heritage are the only persons able to prepare the economic documentation for the conservation-restoration of murals paintings. Hourly calculation assumes a fairly complex process, characteristic for each monument separately, with its own degree of uniqueness.

The method of calculating the hourly rate established by Order no. 2325 / 04.08.2006 of the Ministry of Culture, proposed the following algorithm:

$$T = T_0 \times [(1 + \sum f_c + \sum f_s) \times k_i] \times (1 + \sum ts)$$

T₀ – is the average gross hourly rate museum network established (Emergency Ordinance no. 24 of 30 March 2000).

T_s – is social taxes imposed by the Ministry of Public Finance of Romania¹.

¹ <http://www.mfinante.ro/detalii.html?method=searchAnaf&pagina=taxe&den=IMPOZIT%20PE%20VENIT>

In this calculation there are three factors involved noted F_c , F_s and K_i respectively. Each one has a number of characteristics such as the F_c factor has 4, the F_s factor has 7 and K_i factor has 2. The sum of all subdivisions will ultimately create a basic factor for the group to which it belongs.

1) The F_c factor influencing the professional restoring work. This factor increases the hourly rate for each operation according to its difficulty, from their gross tariff levels established for museum network. The difficulty of these factors distinguishes operations "in situ" - restoration sites to museum work, so the differences are:

- **f_{c1} - factor for working in construction site, is constant = 0.10.** These factors are made only for heritage building objectives, so the work on sites becomes more difficult compared to restoration in the workshop.
- **f_{c2} - factor for uniqueness, is constant = 0.07.** This factor is applied because each monument has its value of uniqueness and requires a specific methodology to achieve the main objective.
- **f_{c3} - factor for working in stages, is variable = max.0.03.** In this case they are quantified in conducting several stages in the same monument, encountered very often in conservation-restoration works of wooden churches. The places offer their own working conditions during certain periods of the year only, usually in the warm season, the perishable material-wood-influence the interventions which occurred over the entire assembly.
- **f_{c4} – factor of artistic participation, is variable =max. 0.10.** It is a specific factor for the final aesthetic presentation, operations that can have a maximum value, but when it is calculated for the consolidation intervention the value could be equal to 0.

2) F_s – **Influencing factors specific to target intervention.** Depending on the specific objective of the proposed interventions and on the difficulty of the restoration and share transactions under the next phase, the operational factors will be:

- **f_{s1} – Distance factor, is variable = max. 0.05.** This factor varies depending on the distance between the place of residence of the economic operator / restorer and target location calculated as follows. For example until 50 Km it is supposed to be between $0.01 \div 0.03$ and over 50 Km between $0.02 \div 0.05$.
- Historical monuments in the Buzau County can be assigned to an average distance because most of the wood churches are in localities which are placed at distances up to 50 km from the city of Buzau, but at a much longer

distance than 50 km, if it is calculated from Bucharest or other places in the county. When the project will be implemented, in the calculation of the distance factor, the location of the contracting authority and the economic operator concerned will be important.

- **f_{s2} – Accessibility factor, is variable = max. 0.02.** The maximum value of this factor may be applicable for more of the number of 34 wooden churches in the county of Buzau, since they are very difficult to access, the roads being in poor condition, some places even completely isolated because of landslides.
 - **f_{s3} – Difficulty factor, is variable = max. 0.02.** The difficulty arises when working at height in the presence of air currents or excessive moisture, aggressive statements which reflect the difficult conditions, so the maximum value will be applied for this factor.
 - **f_{s4} – Optical difficulty factor, is variable = max. 0.10.** Restoration of wall paintings requires a certain optical application in low light or extremely small areas with need for vision enhancement systems. In the most difficult cases it can be applied the maximum value.
 - **f_{s5} – Factor of working in exploitation, is variable = max. 0.02** This factor is applicable to sites that are open to the objective function and thereby prevents the normal course of operations of restoration. The most common are located in worship for churches; inside the monuments religious services are officiated and other activities that may influence the effective work of the restorer.
 - **f_{s6} – Toxicity factor, is variable = max. 0.10** Some operations require the use of certain toxic solvents, highly volatile which are usually used in dedicated facilities equipped with ventilation systems. The sites do not always allow such facilities and in some cases working in confined spaces and unventilated that accumulates gas and vapor. For these situations the toxicity factor will be a maximum of 0.10.
 - **f_{s7} – Risk factor, is variable = max. 0.10** Emergency interventions in critical condition aggravated monument's stability, exposing the restorer to a certain risk involved in this operation. In a near collapse condition, the monument can cause risky exposure to accidents.
- 3) K_i – Influencing factors special.** Factors that determine the values of monuments, the importance or the values that their tendency descends after the restoring work.
- **K_{i1} – World Heritage Monument, is constant = 1.20.** Is applicable only for monuments inscribed in the UNESCO heritage list. This factor corresponds

only for the eight wooden churches from Maramureş County that were included in the World Heritage list in December 1999.

- **K₁₂ – Higher age or ascending trend value, is variable = max. 1.15.** This factor is applied to older monuments or other indications of descent considerable value, used most often at the maximum value for A class historical monuments and intermediate rate for local importance monuments.

Resulted from the use of the formula proposed and the tariff level starting from 7.47 lei (Annex 4/2, Chapter III, and Section 1 of Ordinance no. 10 of 30.01.2008) there have been identified various tariff plans for the six case studies - wooden churches from Buzau County.

The composition of the different pricing was influenced by factors present in the method of calculation of the hourly rate or the value of the monument and the difficulty of operation`s execution. Details of proposed intervention, surface and hourly calculation rate continues to be assembled and placed in economic estimated categories of works.

Table 4. The hourly rate for wooden churches in Buzau County (lei/hour)

No.	Name objective / Wooden church	Hourly rate I	Hourly rate II	Hourly rate II	Hourly rate IV	Hourly rate V	Hourly rate VI	Hourly rate VII	Hourly rate VIII
1.	<i>Saint George</i> , Gornetu village, Pătărlagele city	8,96	9,26	9,46	9,86	10,01	10,46	10,53	11,21
2.	<i>Saint Nicholas</i> , Lunca Frumoasă village, commune Pârscov	8.22	9.04	9.34	9.56	9.64	10.16	10.23	10.83
3.	<i>Saints Constantine and Helena</i> , Lunca Priporului, Nehoiu city	10.05	10.48	10.82	11.25	11.34	11.94	12.03	12.80
4.	<i>Holy Kings</i> , Pietraru village, Cozieni commune	8.74	9.11	9.41	9.76	9.86	10.38	10.46	11.13
5.	<i>Saint Dumitru</i> , Valea Muscelului village, Pătărlagele city	8.29	8.96	9.26	9.71	9.79	10.31	10.38	11.06
6.	<i>Saint Pantelimon</i> , Zoresti village, Vermeşti commune	8.14	8.67	9.04	9.11	9.64	9.71	-	-

Source: Calculations made by the author

Cataloguing the operations in accordance with the method of calculating the number of hours per square meter has distinguished eight levels of hourly rate (Table 4). Within each level of charging different operations appropriate proposals for intervention are assigned and those economic transactions listed in currency.

The quality of mural paintings, the artistic and historical value directly influenced the restoration costs of wooden churches. The monument of national importance classified in the A group, such as wooden church Saints Constantine and Helena from Lunca Priporului village has the highest rate plan. Conversely to this rate, the Saint Pantelimon, Zoresti village has the lowest hourly rate influenced by monument value, absence of painting and the very small area of intervention.

5. Economic estimates for works categories

Following the restoration proposals, the economic analysis of interventions regarding conservation and restoration of wooden churches from Buzau county can be estimated based on a calculation of the costs of the rehabilitation. Estimated value of these monuments brings support in projecting conservation-restoration of mural paintings and the whole assembly. The implementation of projects in the first phase of the monuments with national importance A group will bring development in terms of cultural and tourist area contributing to the economic growth.

In the present study five wooden churches of local importance and one wooden church of national importance were taken into consideration. Generally speaking, the conservation-restoration interventions will apply on mural painting, fat tempera from iconostasis and oil painted areas. It is proposed to remove all layers with industrial paint - later addition- and remove all foreign elements from the artwork. Added layers are of poor quality and degrade the aesthetic monument. By removing them they will reveal the original appearance of the parietal, respecting the authenticity of the monument.

The work carried out on mural paintings from wooden churches counted in Table 5 shows that the highest price of the restoration is on the national monument from A group. Leaving aside this particular case, in terms of other churches it seems that the greatest influence on price increases related with the aesthetic quality of the painting, reported to the conservation status which is impacted by the surface of intervention. The second price on the highest scale is occupied by a wooden church *Saint George* from Gornetu village. This estimate was produced because of the paintings aesthetic value and the precarious state of conservation which induces difficulties to implement the operations.

Table 5. Value restoration works proposed for the wooden churches in Buzau County (lei/monument)

No.	Name objective / Wooden church	Workmanship value	VAT value	Final value including VAT
1.	<i>Saint George</i> , Gornetu village, Pătărlagele city	315,633.34	126,844.91	655,365.37
2.	<i>Saint Nicholas</i> , Lunca Frumoasă vilage, commune Pârscoș	240,916.00	96,817.94	500,226.00
3.	<i>Saints Constantine and Helena</i> , Lunca Priporului, Nehoiu city	414,728.42	166,668.67	861,121.45
4.	<i>Holy Kings</i> , Pietraru village, Cozieni commune	289,192.98	116,219.21	600,465.92
5.	<i>Saint Dumitru</i> , Valea Muscelului village, Pătărlagele city	144,576.41	58,101.54	300,191.27
6.	<i>Saint Pantelimon</i> , Zoresti village, Vernești commune	115,001.73	46,216.23	238,783.86
	Total			3,156,153.87

Source: Calculations made by the author

The interventions estimated in Table 5 focused only on the interior mural paintings from wooden churches. Besides these interventions in the structure and consolidation architecture required involve another category of specialists.

The sum of the conservation and restoration operations is completed by social taxes and in the end the value added tax that is required for each product or service, is calculated. The social taxes in Romania contain CAS (Health Insurance), Unemployment, health fund, indemnity and Holidays quota and Recovery Fund wage claim. The percentages are regulated under present legislation and they change every time when the law is adjusted.

The value of monuments, once included in the List of Historical Monuments, classifies the objective and protect and maintain priorities for transmission to future generations. The final aesthetic presentation operations and other operations that are part of the artwork restoration area are considered optional, as requiring the release amounting monument. Thus preserving the authenticity of the mural paintings and architecture, culture and history will be transmitted for posterity.

Conclusions

By doing conservation-restoration interventions proposed and achieving the recovery programs, the historical monument will be promoted in tours and cultural transmission of national importance. Supporting the cultural heritage, the economy will increase and become the engine of development for Buzau County region. Conservation and restoration of wooden churches declared historical monument will also increase the number of tourists who visit the area. This would lead to an increase in national identity at European and international level by highlighting all the wooden churches, monuments representing local cultural values.

Following the present study conducted on the six wooden churches it has been concluded that the costs of promoting these important monuments are quite high compared to the annual allocation from the state budget. From the total amount allocated for Buzau county Directorate of Culture and National Heritage if a rate of 10% per year would be given for the restoration objectives of the study, within 12 years it will be possible to finalize the proposed works of restoration of mural paintings. The time for restoration is convenient considering the fact that interventions will be made step by step only in the warmer seasons. The effective work can be done for 3 or 4 months a year taking all aspects calculations that may influence the development of the activity, such as the material of construction of the building, intervention materials or monument location. **The other obstacles in promoting wooden churches may be related to Romanian infrastructure with important loopholes in terms of the quality of transport and sufficient air connections that hinder the implementation of these projects.**

Conservation and restoration of wooden churches of Buzau County can be presented both as economic and social benefits obtained as an improved quality of life. The tourism from this area with quite large economic influence, has also human social significance. Among other categories of resources that are exploited by tourism, the impact will be sensed in the culture and beauty of local landscapes.

This paper comes as a support to a sustainable development of national heritage and culture that it is transmitted to future generations may be the restoration of wooden churches from Buzau County.

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