The need for sustainable management is being considered in cultural tourism. Considering cultural heritage from an economic point of view it is highlighted the convenience of combining actions which aim its protection and conservation with others that develop and enhance its economic role. Keeping this in mind, this paper set that its management must be tackled from a sustainable business vision (Lara de Vicente and López-Guzmán Guzmán, 2004). According to Ho and McKercher (2004), historical heritage assets must be considered as tourist products whose market launch is intended to provide an enriching experience that meets the needs of tourists. Therefore, the research performed has focused on the understanding of tourist behavior and its strategic management (Garrod and Fyall, 2000). Thus, managers meet the task of adapting the demand through an approach between heritage and tourist. They have to explain the specific characteristics of tangible and intangible heritage from a pleasant, simple, attractive and comfortable perspective.

In this context, the aim of this paper is to design a holistic, contingent and integrative model to be used by public and / or private managers for the sustainable management of cultural heritage sites (HS).

To achieve this objective, a thorough literature review of the specialized literature on HS management models has been carried out to identify the variables than condition their sustainable management.

Cultural heritage management is accomplished, in most cases, by Public Administrations both in Italy and Spain. Due to this, management has been developed according to the bureaucratic logic prevailing in these administrations. This is as a typical of a stable, slow environment with few changes and for a long time.
A change in the traditional bureaucratic management model began in the 1990s, consistent with a changing environment giving rise to the movement called New Public Management –NPM- (Hood, 1995). It was thought that the application of the management philosophy imported from the private sector would improve the results. Thus, the criteria of effectiveness, efficiency and economic viability and the competition are introduced. The citizen becomes considered a stakeholder against as a mere taxpayer (Paddison and Walmsley, 2018).

Performance measurement becomes a task to be solved in Public Administrations. However, the introduction of business management logic has basically focused on the use of models focused on costs control (Donato, 2011). It should be noted that publications related to its application to the study of artistic historical goods are scarce (Millar, 1989; Laws, 1998; Lafortune et al., 1999).

Schuster (1996) points out that the establishment of a set of performance measures in the sector has a double complexity, the nature of the sector –culture- and the nature of the entities that generally manage it –public and non-profit-, characterized by being bureaucratic and inflexible (Zan, 2006).

The New Public Governance (NPG) arises in the 90s as a result of the deficiencies and scarcities detected in the New Public Management in general and more specifically in the European-continental countries. The logic of the NPG is based on the concepts of participation - derived from the outward orientation - and training. Its fundamental elements are based on the ability to build a network of relationships between the Public Administrations and the stakeholders (Badia et al., 2012; Runya et al., 2015). Stakeholders specifically considered as:

a. Public Administration.
b. Private sector organizations and enterprises.
c. Non-governmental, local, national and international organizations.
d. The cultural tourist, as “customer” of this product.
e. Community in general, as beneficiary and contributor.

The very fragmented nature of the industry itself, its globality, the high degree of competition, the weak relationship between supply and demand, among others, have led to an absence of a holistic and integrative approach in the sustainable management of WHS (Welford et al., 1999).

Currently, the global trend has evolved from the development of a product based on exhibitions and education to a more visitor-oriented approach, to their preferences and the quality of personal experience (Alexandros and Jaffry, 2005).

In this context, quality and its administration become strategic variables to be considered in cultural tourism since it will involve adequate management of cultural resources to transform them into products (Castro León, 2005). The integral management of the quality of a cultural heritage asset requires, on the one hand, a cooperation between the different stakeholders - stakeholders - involved in the process, both public and private, and on the other, that the managing body itself knows take into account the particularities and conflicts of interest of each group (Fresneda and Lobo, 2014; UNESCO,
It must consider three fundamental pillars that are in permanent conflict: budget restrictions, innovation and the influx of public. In addition, since profit is not the objective to be pursued, the success of management is linked, both quantitatively and qualitatively, to the services provided to the community with the available resources, being the satisfaction of the needs of said community one of the objectives primordial (Kaplan and Norton, 2001; Kaplan and Norton, 2001a). On the other hand, there is the tangible cultural heritage of incalculable economic value that must be preserved and preserved from the deterioration that involves not only the passage of time, but the influx of visitors.

With the intention of designing a comprehensive model for the sustainable management of WHS, a broad perspective has been adopted. This includes all the information relevant to management, understanding it as a continuous process of planning and control to achieve organizational objectives. All this, considering the characteristics of the WHS environment. Three parts can be distinguished (Escobar and Lobo, 2002; UNESCO, 2014):

A) Planning or system design.
B) Integral System of Sustainable Management (SIGS) for WHS.

In the proposed model, a holistic, integrative and contingent approach is adopted that includes all dimensions.

As a result of the influence of movements such as the NPM and NPG, it is understood that the clear identification of all stakeholders involved and the establishment of a mechanism for participation of each of them in relation to the vision, mission and strategies to be implemented is essential. The model cannot ignore the introduction of performance measurement systems that consider the different dimensions of sustainable management, in their qualitative and quantitative aspects, which focus on both the short and long term and that are multidimensional, to help Management and accountability to the community. The consideration of all the aspects makes necessary the strategic use of information systems in this type of tourism organizations (Buhalis, 1998).

All this, in addition, supposes that the management systems that are introduced must respond to the needs posed by the achievement of the multiplicity of objectives to be fulfilled, therefore, they must go beyond those of a public nature, mainly focused on the control of expenditure, but at the same time they cannot be imported directly from the private sector, since they do not conform sufficiently to the characteristics of these new hybrid management models, which comprehensively consider the different factors mentioned above.
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It is worth highlighting in the model the design of a set of Key Performance Indicators (KPI) that would allow quantifying, in a balanced way for the four large management areas, the performance of the different WHS and, where appropriate, making comparability with others possible WHS.
Due to the introduction of performance measurement systems cannot be ignored to consider the different dimensions of sustainable management, in their qualitative and quantitative aspects, which focuses on both the short and long term, to help the accountability to the community.

The proposed model is not intended to be universal, but rather a point of reference for its adaptation to the particularities of each WHS, since as Badía (2011) points out, it is not possible to design a single and universal model for all WHS, which it is better to develop general application guides adaptable to each specific case.

This model would support the design of WHS sustainable management-control systems, which would allow its managers to adopt a decision making approach focus on both the short and long term and a multidimensional perspective to help, basically in two main aspects: (1) at an internal level to improve the sustainable management processes of WHS and (2) externally to enhance the accountability to the community in which the WHS is operating.