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Budget Management and Resource Utilization Efficiency in Amateur Sports Clubs: A Comparison Between Turkey and Europe

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Absract

The purpose of this study is to examine the impact of local governments on sports policies in Turkey. Within this scope, the role of municipalities and local authorities in the planning, implementation, and evaluation of sports policies at the local level is analyzed through a comparison of national and international literature. The study is designed as a theory- and policy-oriented review and adopts a qualitative research approach based on document analysis. Academic journal articles, strategic policy documents, legal regulations, and selected local practice examples related to local sports governance were examined. The document selection prioritized sources directly addressing the institutional role of local governments in sports policy processes. The analyzed documents mainly cover the period between 2000 and 2023, reflecting recent institutional and governance-oriented developments in sports policies. A key limitation of the study is its reliance on secondary data, as it does not include primary empirical evidence from local governments or stakeholders. The findings indicate that although awareness and institutionalization of sports policies among local governments in Turkey have increased in recent years, significant gaps remain in resource allocation, strategic planning, governance, and performance evaluation. In comparison with international examples, participatory and sustainable sports policy practices are still underdeveloped in Turkey. The study emphasizes the need for more effective, participatory, and data-driven local sports policies and proposes a governance-based policy framework focusing on accountability and social participation. Future studies may empirically test these findings through surveys, interviews, or performance-based indicators.

Keywords: Local sports policies, sports management, accountability, sustainability

JEL codes: M41, L83, H61

Introduction

Budget management and the effective use of resources in amateur sports clubs are among the key determinants of financial sustainability. The capacity of clubs to plan their revenues, prioritize their

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expenditures, and use limited resources in a manner consistent with their sporting and social objectives is closely related not only to financial indicators but also to governance structure, accountability mechanisms, and strategic planning competence. In this context, budget management has become a strategic element that determines institutional effectiveness in amateur sports clubs, beyond being a financial control tool.

Today, the transformations in the financial management of sports clubs increasingly highlight the difference between clubs with budget structures largely dependent on public support and those that can diversify their revenues and allocate resources in a planned manner (Bayraktar and Yılmaz, 2019). In European countries, the budgets of amateur sports clubs are formed with support from local governments, federations, and civil society organizations, but this support is used within the framework of transparent budget processes, performance-based resource allocation, and accountability principles (Seippel, 2006). In contrast, a significant portion of amateur sports clubs in Turkey still have a budget structure that is highly dependent on public resources, which limits the clubs' financial flexibility and resource utilization efficiency.

These differences highlight the need for structural transformation in budget management and resource utilization in amateur sports clubs in Turkey. Sports financing models developed in European Union countries focus on increasing budget efficiency by diversifying revenue streams, encouraging volunteer participation, and strengthening coordination with local authorities (European Commission, 2021; OECD, 2020). In Turkey, however, budget planning, financial monitoring, and internal audit processes are far from standardized in most clubs, and issues of efficiency and transparency in the use of public resources have been observed (Ministry of Youth and Sports, 2022).

This study is designed as a comparative review incorporating theoretical and policy dimensions. The study examines national and international academic publications, policy documents, and institutional reports addressing budget management, resource allocation, and financial efficiency in amateur sports clubs. The selection of documents was based on studies directly addressing the financial structure, public support, budget processes, and governance practices of amateur sports clubs. The analyzed documents mainly cover the period 2000–2023. The main limitation of the study is that it does not include primary financial data at the club level and is based on secondary sources. However, this does not prevent the comparative presentation of conceptual and political differences regarding budget management and resource use.

In this context, the study aims to analytically examine the differences between Turkey and selected European countries (Germany, the Netherlands, and France) in terms of the budget management approaches and resource utilization efficiency of amateur sports clubs. Through comparative analysis, the study seeks to identify the strengths and weaknesses of the current system and develop feasible policy recommendations for budget management in amateur sports clubs in Turkey.

Finally, the conceptual framework presented in this study provides a basis for future empirical research. In future studies, the efficiency of resource use in amateur sports clubs can be quantitatively tested using indicators such as budget realization rates, the share of public support in the total budget, own revenue ratios, and the distribution of expenditure items. Furthermore, comparative data sets between clubs in Turkey and European countries can be created to analyze the relationship between budget management and sporting and organizational performance using empirical methods.

Literature Review

1. Financial Management and Budgeting in Amateur Sports Clubs

Financial management in amateur sports clubs is a strategic process that aims to use limited resources effectively, efficiently, and sustainably. This process goes beyond maintaining a balance between income and expenditure; it includes financial planning in line with the club's long-term goals, transparent reporting, and diversification of resources (Bayraktar, 2019). Most amateur clubs operate with public support, local government grants, membership fees, and small-scale sponsorship income. However, these revenue streams are often unstable, and the lack of planned budgeting processes weakens the financial resilience of clubs (Karaküçük, 2020). An effective budgeting system requires realistic revenue forecasts based on the club's annual activity plan, prioritization of expenditures, and

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regular monitoring of financial performance. Furthermore, internal control mechanisms, audit practices, and digital budget tracking systems that strengthen the governance capacity of clubs contribute to the institutionalization of a financial management culture by increasing transparency and accountability in the use of resources (Andreff, 2019; Nagel et al., 2015).

1.1. Financial Management Practices in Turkey

Financial management is one of the fundamental conditions for sustainability in amateur sports clubs. In Turkey, amateur sports clubs derive most of their income from public grants, local government support, and, to a limited extent, membership fees (Demir and Yıldız, 2018). This situation shows that clubs are highly dependent on external, uncontrollable, and non-recurring sources in their income structure. Grants and aid provided by the Ministry of Youth and Sports and municipalities, in particular, play a critical role in enabling clubs to continue their activities (Turkish Amateur Sports Clubs Confederation [TASKK], 2020). However, these resources are generally short-term, project-based, and uncertain in nature. As a result, clubs are unable to ensure budget continuity, and long-term investment planning and strategic financial management processes are disrupted (Kurt, 2019). In many amateur clubs, financial planning and budgeting processes are conducted far from professional accounting standards. In particular, the prevalence of post-expenditure auditing leads to retrospective financial control and inadequate planning (Ateş, 2021). This situation hinders clubs from using their resources effectively and weakens financial sustainability.

The majority of amateur sports clubs in Turkey operate as associations. Although this legal structure offers certain advantages in terms of auditing and reporting, it limits the development of professional financial management practices. In most clubs with association status, financial transactions are carried out by volunteer managers, and the employment of professional financial advisors or accountants is rare (Dilek and Arslan, 2021). This situation leads to a low level of institutionalization and limited financial transparency. Furthermore, the distribution of financial resources in amateur clubs in Turkey is often based on external factors rather than objective criteria. Club size, political connections, or ties to local authorities can be decisive in the distribution of grants and support (Kurt, 2019). This situation hinders the effective use of financial resources and leads to financial imbalances among clubs.

Although digital budget management systems and online financial audit platforms have been implemented in recent years by municipalities and Provincial Directorates of Youth and Sports in some provinces, these practices are not yet widespread. As in European countries, the widespread provision of financial literacy training for volunteer managers is considered an important step that could increase the financial sustainability of amateur sports clubs in Turkey (Taylor, Barrett, & Nichols, 2020).

In summary, the financial management practices of amateur sports clubs in Turkey face structural problems such as short-term revenue dependency, lack of planning, inadequate professional accounting standards, and low levels of institutionalization. These factors make it difficult for clubs to develop long-term financial sustainability strategies and increase their dependence on public support.

1.2. Financial Management Models in European Countries

In Europe, the financial management structures of amateur sports clubs are generally built on institutionalized, transparent, and sustainable mechanisms. The revenues of these clubs are not solely dependent on public grants but are based on diversified funding sources such as sponsorships, membership fees, donations, local projects, ticket sales, and community-based funding (Breuer & Wicker, 2010). This diversification reduces clubs' dependence on external public resources and strengthens their financial sustainability.

In the United Kingdom, Sport England serves as a central institution for sports financing and allocates support to amateur sports clubs based on criteria such as performance, participant diversity, and social impact (Sport England, 2022). The institution's Club Matters program aims to provide clubs with training in budgeting, income diversification, digital accounting, and volunteer management. Thus, it enhances not only the clubs' access to financial resources but also their capacity to manage these resources effectively (Taylor et al., 2020).

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In Germany, the Deutscher Olympischer Sportbund (DOSB) is the main organization that defines the institutional framework of amateur sports at the federal level. DOSB implements multi-year funding and performance-based budgeting models in the financial management of clubs (Breuer, Feiler, & Wicker, 2015). In this system, fund allocation is determined not primarily by sporting success, but by criteria such as social inclusion, youth participation, volunteer engagement, and sustainability. This approach promotes the understanding of sport as not only a competitive activity but also as a tool for social integration and local development (Scheerder, Willem, & Claes, 2017).

In the Netherlands, financial relations between local governments and sports clubs are structured according to performance-based governance principles. Municipalities reassess the annual grants provided to amateur clubs based on their activity reports, volunteer participation rates, and level of social benefit (Van der Roest, Vermeulen, & van Bottenburg, 2015). This process creates a robust governance model in terms of both financial transparency and accountability.

In the Scandinavian countries (particularly Norway, Sweden, and Denmark), sports clubs are supported through "grassroots funding" systems. In this model, a certain percentage of the national lottery revenues is allocated to amateur sports clubs, and the funds are distributed according to the clubs' declared activity plans and social contribution indicators (Ibsen & Seippel, 2010). Furthermore, in these countries, digital accounting systems have been made mandatory, and the traceability of public funds is legally guaranteed.

Across Europe, a common feature of financial management is its integration with the principles of transparency, accountability, and social benefit. Clubs are evaluated not only in terms of financial performance but also based on indicators such as social inclusion, environmental sustainability, and volunteer participation (European Commission, 2021). This approach contributes to strengthening the financial sustainability of amateur sports clubs and enhancing public trust across Europe.

Table 1. *Financial Management in Amateur Sports Clubs in Turkey and Europe*

Criteria	Practices in Turkey	Practices in European Countries	Evaluation / Differences
Revenue Sources	Primarily public grants, municipal support, and limited membership fees (Demir & Yıldız, 2018; TASKK, 2020).	In addition to public support: sponsorships, membership fees, donations, ticket sales, and community-based funding (Breuer & Wicker, 2010).	Higher revenue diversity in Europe; strong public dependency in Turkey.
Financial Planning	Short-term, annual, and project-based budgeting is common (Kurt, 2019).	Multi-year, performance-based, and strategic budgeting systems are implemented (Breuer et al., 2015).	Long-term planning in Europe; weak continuity in Turkey.
Accounting and Auditing	Retrospective auditing approach; limited use of professional accounting practices (Ateş, 2021).	Digital accounting systems, independent auditing, and regular reporting are mandatory (Ibsen & Seippel, 2010).	Transparency and accountability are institutionalized in Europe.
Governance and Institutionalization	Most clubs operate as associations; volunteer-based management is common, and professional financial experts are rarely employed (Dilek & Arslan, 2021).	Strong institutional structures with hybrid management models combining professionals and volunteers (Taylor et al., 2020).	Governance is professionalized in Europe; institutionalization is limited in Turkey.
Resource Allocation and Objectivity	Distribution of public support is often influenced	Fund allocation is based on performance, volunteerism, and social impact criteria	Resource allocation in Europe is based on measurable criteria.

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	by external or relational factors (Kurt, 2019).	(Scheerder et al., 2017; Sport England, 2022).	
Financial Literacy and Education	Lack of financial knowledge among volunteer managers; limited training opportunities (Taylor et al., 2020).	Continuous education, digital guidance, and advisory systems for clubs are common (Sport England, 2022).	Capacity building is conducted systematically in Europe.
Technological Infrastructure	Digital auditing systems are being piloted in some provinces but are not widespread (TASKK, 2020).	Digital budgeting systems and online reporting platforms are mandatory (European Commission, 2021).	Technology integration is at an advanced level in Europe.
Sustainability Approach	Financial sustainability relies mainly on public support; income stability is weak.	Sustainability is based on diversified financing and community support (Breuer & Wicker, 2010).	The European model enhances long-term financial resilience.

Table 1 summarizes the comparison between amateur sports clubs in Turkey and Europe in terms of financial structure, resource allocation, budgeting, governance, and digitalization practices. The table visually presents the differences highlighted in the literature and facilitates a clearer understanding of the financial sustainability levels of clubs in both regions.

As shown throughout the table, amateur sports clubs in Europe approach financial management not merely as an accounting process but as a comprehensive system integrated with governance and community relations. In contrast, the financial structure in Turkey remains largely dependent on public funding, with limited development in professional planning and institutional sustainability. To align more closely with European models, it is recommended that Turkey enhance income diversification, strengthen transparency mechanisms, expand performance-based support models, and institutionalize financial literacy training programs for volunteer managers.

2. Fınancıal Resource Structures In Turkey And Europe

2.1. Resource Allocation and Financial Dependence in Turkey

One of the most common sources of income for amateur sports clubs in Turkey is the grants and material assistance provided by the Ministry of Youth and Sports (GSB) and local administrations. For example, between 2002 and 2015, approximately 143 million TL was distributed to amateur sports clubs by the GSB, and in 2015 alone, 745 clubs received a total of 26,411,000 TL in financial support (SGM, 2015). However, the distribution and use of these funds present several challenges in terms of resource continuity and the capacity of clubs to establish independent financial structures.

First, a significant portion of these supports is one-time, project-based, and short-term in nature. This situation adversely affects the clubs' ability to plan long-term investments, develop infrastructure, and manage strategic finances. Indeed, one study revealed that despite the increase in revenues of the General Directorate of Sports (SGM) between 2004 and 2010, the amount of aid per club decreased. This finding indicates that although the total funding grew, the increase in the number of clubs maintained resource pressure at the unit level (CKA, 2010). Consequently, it has become increasingly difficult for clubs to achieve financial independence, resulting in ongoing dependence on external support.

Second, there is evidence suggesting that transparency, objectivity, and equality—key principles of governance—are not adequately applied in the resource distribution process. In a Grand National Assembly of Turkey (TBMM) session (2022), it was emphasized that the centralization of funding processes without delegating authority and resources to local governments prevented clubs from being managed according to local needs. Moreover, data show that 27% of all amateur clubs in Turkey are located in the three largest cities, indicating that clubs in smaller provinces are at a disadvantage in terms

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of organization and resource generation (CKA, 2010). These findings suggest that fund allocation often depends on size or local-political relations, rather than on systematic and measurable criteria.

Third, the existing financial structure does not provide a sustainable financial management model. Club administrations typically shape their budgets based on annually changing levels of public support, making it difficult to develop independent income-generation strategies. The research by Sunay and Kaya (2021) found that amateur sports clubs lag significantly behind professional clubs in generating revenue, leading to persistent external dependency. As a result, clubs tend to focus on short-term operational expenses rather than long-term investments such as facility construction, coach training, and youth development programs.

In conclusion, the main issues related to financial resource allocation and dependency among amateur sports clubs in Turkey can be summarized as follows:

- Heavy reliance on public grants and local government support,
- Short-term, project-oriented, and unstable financial assistance,
- Insufficient implementation of transparency and equality principles in fund distribution,
- Limited capacity to generate independent income and develop long-term investment strategies.

Therefore, to enhance the financial sustainability of amateur sports clubs in Turkey, it is essential to promote diversified funding sources, strengthen institutional financial management capacity, and ensure that public support mechanisms are planned based on objective and performance-based criteria.

2.2. Institutional Financing Mechanisms in Europe

In Europe, the financial resource distribution mechanisms for amateur sports clubs are more institutionalized, performance-oriented, and based on social value creation compared to those in Turkey (Henry & Ko, 2013). Within the framework of the European Union's sports policies, the "Grassroots Sport" approach emphasizes that sport is not only about competition but also a public service integrated with social inclusion, volunteerism, and health policies (European Commission, 2021). Therefore, in many European countries, public funding is allocated not according to clubs' sporting success but based on their social impact, sustainability practices, and volunteer participation rates.

For example, in the Netherlands, local support for amateur sports clubs is provided under Sportakkoorden (Local Sports Agreements) developed by municipalities. Funding decisions are made based on annual activity reports, financial performance indicators, and sustainability criteria (Van der Roest et al., 2015). This system positions clubs not merely as financial aid recipients but as stakeholders contributing to local development and social cohesion.

Similarly, in Germany, the Deutscher Olympischer Sportbund (DOSB) and affiliated state sports federations offer multi-year funding and performance-based support models for amateur sports clubs. Evaluation criteria include the clubs' financial reporting, volunteer management structures, youth athlete development capacity, and community engagement levels (Breuer et al., 2015).

In England, Sport England allocates funds to amateur sports organizations through its Outcomes Framework, which consists of performance indicators such as social inclusion, female participation rates, youth physical activity levels, and financial transparency (Sport England, 2022).

These practices enhance the financial independence of amateur sports clubs in Europe and reduce their reliance on public funds. Moreover, the widespread adoption of digital financial reporting, volunteer-based governance, and corporate accountability standards increases the transparency of clubs at both local and national levels (Anagnostopoulos, Byers, & Shilbury, 2014).

Consequently, financing models in Europe that are grounded in financial transparency, volunteerism, and institutional governance play a decisive role in enabling amateur sports clubs to develop long-term sustainability strategies and operate as integral actors in community development.

As seen in the table, amateur sports clubs in Turkey have a centralized, short-term, and grant-focused financial structure. In Europe, by contrast, the system is participatory, performance-based, and

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supported by multiple funding sources. This difference reflects not only economic distinctions but also structural disparities in governance culture, transparency levels, and local engagement.

To align more closely with the best practices observed in Europe, Turkey should:

- Develop funding systems based on performance indicators,
- Ensure greater involvement of local governments in decision-making processes,
- Expand digital reporting and auditing systems,
- Strengthen mechanisms that enhance clubs' capacity to generate their own revenue (e.g., membership fees, sponsorships, social funds).

Table2.*Comparison of Financial Resource Structures in Turkey and Europe*

Criterion	Practices in Turkey	Practices in European Countries	Assessment / Key Differences
Main Sources of Income	Public grants, municipal aids, equipment support, limited membership fees (Ministry of Youth and Sports, municipalities).	In addition to public support: sponsorships, donations, membership fees, ticket sales, and community-based funding.	In Europe, income structures are diversified; in Turkey, there is high dependence on public funding.
Funding Duration	Short-term, project-based, and annual grants.	Multi-year, performance-based, and linked to strategic plans.	Sustainable financial planning is prioritized in Europe.
Resource Allocation Criteria	Mostly determined by central decisions without considering local differences.	Based on performance indicators such as local needs analysis, social impact, volunteer rate, and inclusiveness.	Europe uses objective allocation criteria; Turkey relies on centralized and relational influence.
Governance and Transparency	Limited transparency mechanisms; distribution processes are not fully reported.	Digital reporting, independent auditing, and open data systems are common.	Accountability is strong in Europe, while monitoring is weak in Turkey.
Level of Financial Independence	Highly dependent on public support and sponsors.	Supported by volunteerism, local donations, and diversified membership systems.	European clubs are more financially autonomous.
Role of Local Governments	Municipalities mainly provide facilities, equipment, and periodic assistance.	Municipalities actively engage in strategic sports planning and local sports agreements.	In Europe, local governments act as coordinators and strategic actors.
Audit and Reporting	Financial reporting is limited; professional accounting systems are not widespread.	Annual performance reports, digital financial systems, and independent audits are mandatory.	Europe has systematic auditing; in Turkey, auditing is mostly formalistic.
Understanding of Sustainability	Focused on short-term financing to cover operational costs.	Long-term financial sustainability integrated with environmental and social impact policies.	Sustainability culture is well-developed in Europe; temporary solutions prevail in Turkey.
Volunteering and Community Involvement	Volunteering is common but not integrated into financial planning.	Volunteer work is considered part of the financial system.	In Europe, volunteering is viewed as a governance component.

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Technological Infrastructure	Digital budget management is limited and at the pilot project stage.	Financial management, reporting, and auditing are integrated into digital platforms.	In Europe, digitalization is highly institutionalized.

Resources: Adapted from European Commission (2021), Henry and Ko (2013), Breuer et al. (2015), Van der Roest et al. (2015), Sport England (2022), and Anagnostopoulos et al. (2014).

3. Efficiency of Resource Utilization and Governance Factors

3.1. Financial Efficiency and Accountability

Efficiency in resource utilization should be assessed not only through financial ratios and statements but also through governance, accountability, transparency, and strategic planning capabilities (Hoye & Cuskelly, 2007). Financial efficiency refers to a club's ability to use its limited resources in the most effective way to achieve its goals. In amateur sports clubs, this process is often not managed at a professional level due to volunteer administrators, limited accounting infrastructure, and dependency on external financing (Kurt, 2019).

In Turkey, most amateur sports clubs remain far from institutional standards in terms of financial reporting and auditing processes. In many clubs, financial documents are maintained solely for mandatory reporting to official institutions, while advanced financial management practices—such as performance analysis or budget optimization—are rarely implemented (Çelik, 2022). One of the main reasons for this is the lack of professional managers and financial advisors in clubs. As a result, expenditures are often monitored retrospectively rather than being planned in advance, which delays strategic financial decision-making (Ateş, 2021).

In contrast, amateur sports clubs in Europe place the principles of accountability at the core of financial governance. For example, in England, all clubs supported by Sport England are required to publish their annual financial reports online and make them publicly accessible (Sport England, 2022). This approach strengthens both the effective use of public resources and public trust. In Germany and the Netherlands, government-supported financial management training programs for volunteer administrators aim to enhance resource utilization efficiency in clubs (Van der Roest, Vermeulen, & van Bottenburg, 2015).

Another critical element in ensuring financial efficiency is the functioning of internal audit mechanisms. In Turkey, most amateur clubs lack independent internal auditing processes; the control of club revenues and expenditures is usually carried out by the same administrators (Demir & Yıldız, 2018). This creates a weakness in accountability and endangers financial sustainability.

Therefore, to improve financial efficiency and accountability in amateur sports clubs in Turkey, it is essential to strengthen professional management teams, expand the use of digital reporting systems, and institutionalize independent auditing mechanisms. These approaches would enable clubs to utilize public resources more effectively and achieve their long-term sustainability goals.

3.2. Governance and Digitalization Practices in Europe

Amateur sports clubs in Europe have integrated governance principles not only at the level of administrative regulations but also through mechanisms of digitalization, accountability, and participatory management. Especially after 2010, the concept of good governance has been adopted within European Union sports policies as one of the fundamental components of financial sustainability (European Commission, 2021). In this context, initiatives such as the EU Work Plan for Sport and the Grassroots Sport Charter aim to strengthen the financial resilience of amateur clubs, support their digital transformation, and reinforce volunteer-based management models.

The United Kingdom stands out as a leading example in this regard. The "Club Matters" program run by Sport England provides amateur sports clubs with online budgeting tools, financial planning templates, and e-learning modules (Taylor et al., 2020). Through this platform, volunteer managers can efficiently manage budget monitoring, expenditure analysis, and income planning in digital environments, thereby enhancing financial transparency. Similarly, the UK Sport Governance Code

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mandates the use of digital databases in the financial reporting and auditing processes of amateur sports organizations (UK Sport, 2022).

In Germany, the Deutscher Olympischer Sportbund (DOSB) supports clubs through the "Digital Sport Verein" project, which offers digital management infrastructures, online membership tracking systems, and financial analysis software (DOSB, 2021). These applications contribute to greater efficiency in both financial and administrative operations, while also facilitating data sharing with local authorities and accelerating auditing procedures.

Digitalization strengthens not only financial management processes but also participatory governance. Amateur clubs across Europe interact directly with their members through digital communication channels, open budget decisions to member voting, and organize volunteer activities via online platforms (Geeraert, 2018). In this way, democratic governance culture and financial transparency advance hand in hand.

In summary, digitalization in European amateur sports clubs is considered a transformative field integrated with the principles of good governance. Digital budgeting, online auditing systems, and volunteer participation platforms are key practices that enhance financial sustainability and reinforce social accountability. In contrast, such multidimensional and technology-driven financial planning approaches have not yet been systematically institutionalized in Turkey.

Table 3. *Comparison of Financial Efficiency and Governance Practices in Amateur Sports Clubs in Turkey and Europe*

Criteria	Turkey	Europe (General Trend: Examples from England, Germany, and the Netherlands)	Sources
Financial Structure and Income Sources	High dependency on public funds and local government support; limited sponsorship and membership revenues	Balanced income structure among public, private, and voluntary contributions; widespread use of membership and community funds	Karaküçük (2020); Green (2006)
Budget Planning and Monitoring	Budgets are mostly short-term and expenditure-oriented; use of advanced financial planning tools is limited	Strategic planning, multi-year budgeting, and digital monitoring systems are commonly used	Hoye & Cuskelly (2007); Taylor et al. (2020)
Accountability and Transparency	Financial reporting in most clubs is limited to mandatory disclosures; public reporting is weak	Financial reports are made publicly available online; strong social accountability mechanisms	Sport England (2022); UK Sport (2022)
Internal Audit and Control Mechanisms	Lack of independent internal audit structures in most clubs; administrators audit their own expenditures	Internal audit systems are managed professionally; monitoring is supported by digital databases	Demir & Yıldız (2018); Van der Roest et al. (2015)
Governance Culture	Predominantly volunteer-based administration; limited professional management skills; weak institutional culture	Participatory, transparent, and professional governance structure; strong balance between volunteerism and professionalism	Houlihan & Green (2011); Geeraert (2018)
Digitalization and Use of Technology	Limited digital reporting and budgeting systems; manual processes are common	Effective use of digital budgeting tools, e-learning modules, and data-based audit systems	DOSB (2021); European Commission (2021)
Training and Capacity Development	Lack of institutional training in financial management and governance	Continuous financial management training programs available for volunteers and administrators	Van der Roest et al. (2015);

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			Taylor et al. (2020)
Level of Sustainability	Short-term financial resilience; high dependency on external funding	Long-term financial sustainability; community-based funding structure	Bayraktar & Yılmaz (2019); Green (2006)

As shown in Table 3, the financial efficiency of amateur sports clubs in Turkey is largely characterized by a structure dependent on public funding, constrained by short-term planning and bureaucratic procedures. In contrast, European clubs possess more sustainable financial structures supported by community-based financing, digital budgeting tools, and participatory governance practices. As exemplified in England, the Netherlands, and Germany, financial transparency and accountability lie at the core of governance systems, ensuring the active involvement of volunteers and members in financial decision-making processes (Taylor et al., 2020; Van der Roest et al., 2015).

In Turkey, however, such multidimensional governance practices have not yet been institutionalized, and financial decisions are often left to the discretion of executive boards. Therefore, unlike the European model, the key prerequisite for enhancing financial efficiency in Turkey is the development of an institutional governance culture, the expansion of digital infrastructure, and the design of independent auditing mechanisms in accordance with corporate standards. In this regard, the European model offers a holistic framework that supports not only the sporting but also the financial and managerial sustainability of amateur sports clubs.

Conclusion And Recommendations

This study has examined the financial management structure of amateur sports clubs in Turkey in comparison with good governance and sustainable financing models in European countries. The findings reveal that the financial sustainability of amateur sports clubs in Turkey largely depends on public grants and local government support. In contrast, European countries clearly emphasize revenue diversification, performance-based funding, and community-focused financing mechanisms.

In the case of Turkey, the short-term and project-based financing structures of clubs limit long-term financial planning and strategic budgeting processes. This situation can weaken the clubs' capacity to develop financial independence. Furthermore, the fact that financial reporting, auditing, and internal control mechanisms remain largely formal in most clubs points to significant structural problems in terms of financial transparency and accountability. Despite the flexibility afforded by association status, the underdevelopment of professional financial management practices, combined with the lack of knowledge and capacity among volunteer managers, further limits financial efficiency.

In European countries, the financial management of amateur sports clubs is integrated with an approach focused on good governance, digitalization, and social impact. As seen in the examples of the UK, Germany, the Netherlands, and the Nordic countries, public support is used not only as a financial aid tool but also as a policy tool that increases the quality of governance, transparency, and social contribution of clubs. Multi-year funding models, digital budgeting and reporting systems, volunteer-based participatory governance mechanisms, and performance indicator-based resource allocation stand out as key elements strengthening the financial sustainability of amateur sports clubs in Europe.

In this context, the study reveals that the difference between Turkey and Europe stems not only from the amount of financial resources but mainly from the culture of governance, the level of institutionalization, and the understanding of financial management. The problems faced by amateur sports clubs in Turkey point to a need for systemic and structural transformation rather than individual club-level inadequacies.

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In summary, for amateur sports clubs in Turkey to operate more effectively, it is essential to manage their income sources efficiently, maintain robust accounting and financial structures, ensure public access to club balance sheets through online platforms, and establish a legal framework that enables amateur sports clubs to operate efficiently.

Based on the findings of this study, the following policy and implementation recommendations can be developed to increase the financial sustainability of amateur sports clubs in Turkey:

- Public resources provided to amateur sports clubs should be distributed based on the clubs' financial discipline levels, volunteer participation rates, contributions to youth and women's sports, and capacity to generate social benefits, in addition to their sporting performance. This approach, based on measurable and transparent performance indicators, will encourage the effective use of public resources while also strengthening accountability.
- Multi-year financing models based on joint budget planning should be developed between municipalities, Provincial Directorates of Youth and Sports, and amateur sports clubs. In this context, cooperation structures supported by local sports strategies, performance monitoring mechanisms, and regular reporting processes can be established. In addition, governance models similar to “local sports agreements” in Europe can be adapted to Turkish conditions.
- To move amateur sports clubs away from a financing structure based solely on public grants, membership fees, sponsorships, donations, local partnerships, and community-based funding models can be encouraged. Incentive mechanisms such as tax breaks, corporate visibility opportunities, and joint brand-programs can be developed to increase private sector participation in amateur sports.
- The use of digital budgeting, income-expense tracking, and online reporting systems should be widespread in amateur sports clubs, and these systems should be integrated with public support mechanisms and made a minimum standard. Monitoring the financial statements of clubs in a digital environment and making them public will increase transparency and social trust.
- Continuous and structured training programs on budget management, financial reporting, auditing, and digital finance tools should be created for volunteer club managers. These trainings should be institutionalized through the cooperation of local governments, universities, sports federations, and professional organizations to increase the managerial capacity of clubs.
- Minimum standards for internal auditing and financial control should be established in amateur sports clubs; regular and independent financial audits should be made mandatory for clubs benefiting from public resources. Each club publishing its annual activity report and financial audit results can contribute to the establishment of a good governance culture based on the principles of ethics, transparency, and accountability.

In conclusion, the key to transforming the financial system of amateur sports clubs in Turkey lies not merely in providing more resources but in improving how these resources are managed. When effective resource utilization, institutional governance, and income diversification are combined, clubs will achieve financial sustainability and strengthen the social foundation of sports. By adapting best practices from Europe, Turkey’s amateur sports ecosystem can evolve into a more resilient, participatory, and accountable structure.

Ethical Declaration

“Budget Management and Resource Utilization Efficiency in Amateur Sports Clubs: A Comparison Between Turkey and Europe” scientific rules, ethical principles, and citation standards were followed. No falsification was made on the collected data, and this study has not been submitted to any other academic publication for evaluation.

Declaration of Conflict

There is no potential conflict of interest in the study.

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