



# Tourism and Recreation

<https://dergipark.org.tr/tourismandrecreation>

E-ISSN: 2687-1971

## Analysis of public resources allocated to tourism: Türkiye - Italy comparison\*

### Turizme ayrılan kamu kaynaklarının analizi: Türkiye - İtalya karşılaştırması

Emrullah Cansu<sup>1\*</sup>, İsa Yayla<sup>2</sup>, Muharrem Tuna<sup>3</sup>, İbrahim Birkan<sup>4</sup>

<sup>1\*</sup>Alanya Alaaddin Keykubat University, Tourist Guiding Department, emrullahcansu58@gmail.com, 0000-0002-9194-348X

<sup>2</sup>Giresun University, Faculty of Tourism, Department of Recreation Management, isa.yayla@giresun.edu.tr,

<sup>3</sup>Kyrgyz-Turkish Manas University, Faculty of Tourism, Department of Tourism and Hotel Management, isa.yayla@manas.edu.kg, 0000-0002-6473-7904

<sup>4</sup>Ankara Hacı Bayram Veli University, Tourism Management Department, muharrem.tuna@hbv.edu.tr, 0000-0001-5526-7122

<sup>4</sup>Atılım University, Tourism Management Department, ibrahim.birkan@atilim.edu.tr, 0009-0008-4896-0541

#### ARTICLE INFO MAKALE BİLGİSİ

Research Article / Araştırma

#### Key Words:

Tourism, Tourism budget, Budget comparison, Government budget

#### Anahtar Kelimeler:

Turizm, Turizm Bütçesi, Bütçe Karşılaştırması, Devlet Bütçesi

#### Received Date / Gönderme Tarihi:

26.11.2024

#### Accepted Date / Kabul Tarihi:

25.09.2024

#### Published Online / Yayımlanma Tarihi:

31.12.2025

#### DOI:

[10.53601/tourismandrecreation.1591808](https://doi.org/10.53601/tourismandrecreation.1591808)

#### ABSTRACT

This study aims to analyze and compare the shares allocated to tourism from the general budgets of Türkiye and Italy and to identify deficiencies based on this comparison. In this context, the historical research method, a type of quantitative research design, has been employed. In accordance with this method and the analysis of secondary data, the revenues and expenditures of Türkiye and Italy, one of the tourism competitors in the Mediterranean basin, from 2002 to 2023, and the budgets between 2014 and 2024 were compared. The data were obtained from the United Nations World Tourism Organization (UN Tourism), the Ministry of Culture and Tourism of Türkiye, the Türkiye Tourism Promotion and Development Agency, as well as the Ministry of Culture, the Ministry of Tourism, and the National Tourism Agency of Italy (ENIT). For the development of Türkiye's tourism policies and strategies, it is essential to analyze the current status and budgets of competing countries. This necessity has motivated the present study. The findings indicate that Türkiye's tourism budget has been decreasing annually and is insufficient in this regard. Furthermore, as there is no existing study in the literature that compares the tourism ministries and state budgets of different countries, this research highlights its originality and significance. In this respect, the study is expected to provide an important opportunity for future research on the comparison of tourism revenues, expenditures, and budgets across countries. By making use of these results, Türkiye can gain a better understanding of its competitors' strategies and therefore achieve its tourism goals more effectively.

#### ÖZET

Bu çalışmanın amacı, Türkiye ve İtalya'nın genel bütçelerinden turizme ayırdıkları payları analiz etmek, karşılaştırmak ve karşılaştırma sonucunda yetersizlikleri ortaya çıkarmaktır. Bu bağlamda nicel araştırma desenlerinden olan tarihsel araştırma yöntemi kullanılmıştır. Bu yöntem ile ikincil verilerin incelenmesi doğrultusunda Türkiye ile Akdeniz çanağındaki turizm rakiplerinden biri olan İtalya'nın 2002 yılından 2023 yılına kadar olan gelir ve giderleri ile 2014-2024 yılları arasındaki bütçelerinin karşılaştırılmıştır. Bu veriler Dünya Turizm Örgütü (UN Tourism), Kültür ve Turizm Bakanlığı ve Türkiye Turizm Tanıtım ve Geliştirme Ajansı ile Kültür Bakanlığı, Turizm Bakanlığı ve İtalya Ulusal Turizm Ajansı'ndan (ENIT) elde edilmiştir. Türkiye'nin turizm politikalarının ve stratejilerinin geliştirilmesi için rakiplerin mevcut durumları ve bütçelerinin incelenmesi gerekmektedir. Bu husus ise bu çalışmayı gerekli kılmıştır. Türkiye'nin bütçesinin her geçen yıl azaldığı ve turizme ayrılan bütçenin bu anlamda yetersiz olduğu tespitler arasındadır. İlaveten literatürde ülkelerin turizm bakanlıkları ve devlet bütçelerini karşılaştıran bir çalışmaya rastlanmadığı için bu çalışmanın özgünlüğü ve gerekliliği ortaya çıkmaktadır. Bu anlamda çalışma gelecekte ülkelerin turizm gelir-gider ve bütçelerini karşılaştırmaları için önemli bir fırsat yaratacaktır. Elde edilen sonuçlarla, rakip ülkelerin stratejilerini anlamakla birlikte Türkiye'nin turizm hedeflerine daha kolay ulaşabileceği düşünülmektedir.

\* Corresponding author / Sorumlu yazar

Lecturer, Alanya Alaaddin Keykubat University, Tourist Guiding Department, Emrullahcansu58@gmail.com, 0000-0002-9194-348X

\* This article is an updated and expanded version of the data from the paper titled "Analysis of Government Budget Allocated to Tourism: Comparison of Turkey-Italy," which was presented as an abstract at the 4th Conference on Managing Tourism Across Continents held in Istanbul between March 15-18, 2023, and published in the conference proceedings.

### 1. Introduction

Tourism of Türkiye is increasing its importance in the world. Especially the increase in tourism expenditures and revenues are among the biggest indicators of this situation (UN Tourism, 2024). Tourism is one of the sectors that is desired to be developed due to its effects on employment and the efforts of states to overcome economic problems. Türkiye has a developing economy and badly in need of foreign currency in order to import investment goods. From this point of view, tourism industry in Türkiye placed a crucial role to provide required foreign income. This explains the importance of the tourism sector (Çimen & Kutlu, 2021). Considering that the number of tourists in the world was 25.3 million people in the 1950s, world tourism mobility has increased by 2,631% (approximately 27 times) by 2023.

However, in Türkiye, the share allocated to total investments did not exceed 0.7% until the 1980s. With the 1982 "Tourism Incentive Law", there have been significant improvements in these investments (Çoban & Özcan, 2013). When it comes to economic contributions, there are numerous benefits, including balance of payments, employment, income, import, export, and income level distribution, labor multiplier, creation of new job opportunities, economy and foreign exchange inflow, enterprise development, and impact on raising living standards (Kızılgöl & Erbaykal, 2008). Although it has been affected by many crises over time, such as the Gulf War, the Asian Crisis, and COVID-19, the fact that it remains an important source of income for overcoming economic downturns has not changed. For this reason, the scale of investments, the number of domestic and foreign investments, and the number of people who will earn income

from these investments have been increasing with their share in the economy for years (Aktaş, 2005). In accordance with these explanations, it is believed that Türkiye's tourism budget is insufficient, especially considering that it is a popular destination for tourists from Europe. In this context, it is aimed to discuss its adequacy by statistically comparing the budgets of Türkiye and Italy, one of the rival European countries, for the year 2024 and before. This comparative study was made necessary by the increase in budget and investment in the tourism sector in a country such as Türkiye, particularly one that views tourism as an important source of income. Thus, the tourism sector, which generates significant benefits, can contribute more effectively to national development. This underscores the importance of the study. In line with this significance, the following research question has been formulated to achieve the study's objective:

**RQ:** Can Türkiye's tourism budget be considered sufficient when compared to that of Italy?

### 2. Theoretical Framework

Türkiye and Italy are among the leading countries in Mediterranean tourism, holding the largest shares in the region. Their competition has remained intense for years. According to data from UN Tourism (2025), their rankings fluctuate annually in the statistics of the most-visited countries. For instance, Türkiye hosted 51.2 million tourists in 2019, 15.9 million in 2020, 29.9 million in 2021, 50.5 million in 2022, and 55.2 million in 2023, respectively. In comparison, Italy welcomed 64.5 million tourists in 2019, 25.2 million in 2020, 26.9 million in 2021, 49.8 million in 2022, and 57.2 million in 2023. Based on these figures, Türkiye lagged

**Table 1.** Türkiye - Italy Data Comparison of Number of Tourists and Tourism Revenues

Number of Tourists and Rates of Change by Years					Tourism Revenues and Rates of Change by Years				
Year	Türkiye		Italy		Year	Türkiye		Italy	
	Number of Tourists	Change %	Number of Tourists	Change %		Tourism Revenue	Change %	Tourism Revenue	Change %
2023	56.7	12.28	57.4	15.26	2023	54.3	31.16	56.3	20.82
2022	50.5	68.90	49.8	85.13	2022	41.4	55.64	46.6	84.92
2021	29.9	88.05	26.9	6.75	2021	26.6	100.00	25.2	27.27
2020	15.9	-68.95	25.2	-60.93	2020	13.3	-55.37	19.8	-60.08
2019	51.2	11.79	64.5	4.71	2019	29.8	18.25	49.6	0.61
2018	45.8	21.81	61.6	5.66	2018	25.2	12.00	49.3	11.54
2017	37.6	24.09	58.3	11.26	2017	22.5	20.32	44.2	9.95
2016	30.3	-23.29	52.4	3.35	2016	18.7	-29.70	40.2	2.03
2015	39.5	-0.75	50.7	4.32	2015	26.6	-10.14	39.4	-13.41
2014	39.8	5.29	48.6	1.89	2014	29.6	5.34	45.5	3.64
2013	37.8	5.88	47.7	2.80	2013	28.1	11.07	43.9	6.55
2012	35.7	2.88	46.4	0.65	2012	25.3	0.80	41.2	-4.41
2011	34.7	10.51	46.1	5.73	2011	25.1	11.06	43.1	11.08
2010	31.4	23.14	43.6	0.93	2010	22.6	6.10	38.8	-3.48
2009	25.5	1.59	43.2	1.17	2009	21.3	-3.62	40.2	-12.04
2008	25.1	13.06	42.7	-2.06	2008	22.1	19.46	45.7	7.03
2007	22.2	17.46	43.6	6.08	2007	18.5	9.47	42.7	12.07
2006	18.9	-6.90	41.1	12.60	2006	16.9	-7.14	38.1	7.63
2005	20.3	20.83	36.5	-1.62	2005	18.2	14.47	35.4	-0.84
2004	16.8	26.32	37.1	-6.31	2004	15.9	20.45	35.7	14.42
2003	13.3	4.72	39.6	-0.25	2003	13.2	10.92	31.2	15.99
2002	12.7		39.7		2002	11.9		26.9	

\*Tourist numbers are in millions.

\*\*Based on billion USD currency.

\*\* Data until 2022 was taken from UN Tourism. The 2023 data was taken from the Ministries of the relevant countries.

**Source:** Derived by the authors from UN Tourism (2024), Ministry of Culture and Tourism (Türkiye) (2024) & Banca d'Italia (2024) databases.

**Table 2.** Türkiye - Italy Tourism Expenditure Data Comparison

Year	Tourism Expenses and Rates of Change by Years			
	Türkiye		Italy	
	Tourism Expenses	Change %	Tourism Expenses	Change %
2023	8.40	104.88	31.60	15.33
2022	4.10	141.18	27.40	82.67
2021	1.70	70.00	15.00	37.61
2020	1.00	-75.61	10.90	-64.03
2019	4.10	-10.87	30.30	0.66
2018	4.60	-4.17	30.10	-1.63
2017	4.80	0.00	30.60	22.40
2016	4.80	-11.11	25.00	2.46
2015	5.40	5.88	24.40	-15.28
2014	5.10	6.25	28.80	6.67
2013	4.80	17.07	27.00	2.27
2012	4.10	-18.00	26.40	-8.01
2011	5.00	4.17	28.70	5.90
2010	4.80	17.07	27.10	-2.87
2009	4.10	17.14	27.90	-9.42
2008	3.50	6.06	30.80	12.82
2007	3.30	22.22	27.30	18.18
2006	2.70	-5.92	23.10	3.17
2005	2.87	13.89	22.39	9.01
2004	2.52	19.43	20.54	-0.19
2003	2.11	12.23	20.58	21.56
2002	1.88		16.93	

\*Based on billion USD currency.

\*\* Data until 2022 was taken from UN Tourism. The 2023 data was taken from the Ministries of the relevant countries.

**Source:** Derived by the authors from UN Tourism (2024), Ministry of Culture and Tourism (Türkiye) (2024) & Banca d'Italia (2024) databases

behind Italy in 2019 and 2020 but surpassed it in 2021 and 2022, respectively. However, in 2023, Türkiye ranked fifth on the list, falling behind Italy, which secured the fourth position. This ongoing competition significantly influences the tourism policies and strategies of both countries.

### 2.1. Türkiye - Italy Performance Comparison according to UN Tourism Data

Table 1 shows the number of tourists hosted by Türkiye and Italy since 2002 and the rates of change over the years. In general, both countries have gradually increased the number of tourists hosted. There was a significant decrease in the number of tourists hosted by Türkiye in 2006 (6.90%) and 2016 (23.29%). Excluding the COVID-19 pandemic, the highest decrease in the number of tourists hosted by Italy was recorded in 2004 (6.31%).

In 2020, the COVID-19 pandemic affected the whole world. During the pandemic period, many countries closed their borders, restricted movement within the country, and implemented regulations to prevent the formation of crowded environments. Therefore, the tourism sector recorded a significant decline all over the world. The number of tourists decreased by 68.95% in Türkiye and 55.37% in Italy in 2020.

Italy is among the leading countries in the tourism sector. Many factors are important for countries to increase the number of tourists. Effective promotion and security perception are among these factors. Although both countries have been conducting promotional activities through public institutions for many years, Italy has been carrying out promotional activities with a different concept for nearly 100 years, with its agency called ENIT. A similar agency was established in Türkiye only in mid-2019. Therefore, in terms of the number of tourists, Italy has always been in a better position than Türkiye. In the 20-year period between 2002 and 2021, Italy hosted on average 1.69 times more tourists than

Türkiye. In some years, this figure was even higher (2002, 3.13 times), while in 2021, it lagged behind Türkiye. In 2021, it can be said that Türkiye's Safe Tourism Certification System and the efforts of the Türkiye Tourism Promotion and Development Agency (TGA) contributed to this figure.

Security is of great importance in the tourism sector. As is the case in many countries, Türkiye has also experienced security-related problems from time to time. In 2005 in Kuşadası, in 2008 in Güngören, Istanbul, in 2013 in Reyhanlı, Hatay, and in 2016 in Ankara, bomb attacks caused major damage to the country's tourism. In addition, the downing of the Russian plane in 2015 and the assassination of the Russian Ambassador to Ankara in 2016 significantly reduced the number of tourists from Russia, one of Türkiye's main tourism markets. The Gezi Park Protests in 2013 and the FETO coup attempt in 2016 also caused significant damage to the country's tourism.

As can be seen in Table 1, Türkiye suffered a loss of tourists in response to these negative events but recovered in a short period of time in the following years. It can be said that Türkiye would have been in a better position in terms of the number of tourists if these negative situations had not occurred.

When Table 1 is evaluated in general, it is seen that both countries' income from tourism has gradually increased. However, in parallel with the decline of tourists, tourism incomes have also declined in some years. A comparison of Italy's tourism revenues and Türkiye's tourism revenues shows that Italy has been ahead of Türkiye in almost every year and that Italy has generated an average of 1.85 times more tourism revenues than Türkiye over the 20 years. However, Italy fell behind Türkiye in terms of tourism revenues in 2021.

Excluding the pandemic period, Türkiye lost more tourism income than the number of tourists in 2006 and 2016. For

**Table 3.** Share of the Budget of the Ministry of Culture and Tourism in the General State Budget (Turkish Lira) (Türkiye)

Year	Ministry Budget	Increase %	Government General Budget	Increase %	Share %
2024	38.964.106.000	136.06	11.089.037.425.000	130.62	0.35
2023	16.505.839.000	132.18	4.808.267.645.000	153.88	0.34
2022	7.109.129.000	14.15	1.893.889.869.000	30.02	0.38
2021	6.228.139.000	21.47	1.456.568.613.000	24.27	0.43
2020	5.127.247.000	-9.49	1.172.068.071.000	13.87	0.44
2019	5.664.701.000	41.72	1.029.334.445.000	21.89	0.55
2018	3.997.003.000	15.53	844.501.582.000	17.65	0.47
2017	3.459.754.000	24.55	717.826.880.900	13.31	0.48
2016	2.777.769.000	20.90	633.511.585.000	21.72	0.44
2015	2.297.536.000	16.34	520.445.679.000	8.42	0.44
2014	1.974.789.000	6.65	480.047.818.000	8.10	0.41

**Source:** Derived by the authors from the Official Gazette (Türkiye) (2024) database.

**Table 4.** Share of the Budgets of the Ministries of Culture and Tourism in the General State Budget (Euro) (Italy)

Year	Ministry Budget	Increase %	Government General Budget	Increase %	Share %
2024	3.921.566.346	-8.04	884.418.531.849	1.32	0.44
2023	4.264.528.441	0.53	872.903.962.855	6.89	0.49
2022	4.242.049.644	33.78	816.609.359.825	5.58	0.52
2021	3.170.892.856	25.24	773.461.937.363	16.73	0.41
2020	2.531.924.716	-31.94	662.583.853.865	3.85	0.38
2019	3.720.123.805	52.33	637.990.568.909	2.15	0.58
2018	2.442.115.280	15.22	624.554.052.167	2.97	0.39
2017	2.119.590.797	-0.41	606.551.738.102	8.04	0.35
2016	2.128.366.723	36.16	561.423.000.000	-1.57	0.38
2015	1.563.128.722	-2.02	570.388.000.000	2.47	0.27
2014	1.595.345.278	6.65	556.620.000.000	8.10	0.29

**Source:** Derived by the authors from the Official Gazette (Italy) (2024) database.

example, in 2016, there was a 23.29% decrease in the number of tourists, while tourism incomes fell by 29.70%. In 2009, there was no decline in the number of tourists in Türkiye, while tourism revenue fell by 3.62%. In 2015, the number of tourists decreased by only 0.75%, while tourism revenue decreased by 10.1%.

Excluding the pandemic period, there has been a decline in tourism revenue in Italy in various years. In some years, it is even observed that tourism revenues decreased significantly without a decrease in the tourists' number. As a matter of fact, in 2009, the tourists' number in Italy increased by 1.17%, but tourism revenue fell by 12.04%. A similar situation was experienced in 2015. While the number of tourists increased by 4.32% in the relevant year, tourism revenue decreased by 13.41%. In this respect, it can be said that Italy experienced a much larger loss in tourism revenues despite the decline in tourists. Conversely, in 2004, Italy recorded a 6.31% decrease in the number of tourists, while tourism revenues increased by 14.42%.

During the pandemic period, both countries experienced high losses in terms of both the tourists' number and tourism income. During this period, Türkiye's and Italy's tourism revenues decreased by 55.37% and 60.08%, respectively. When evaluated in terms of the tourists' number and the loss in tourism incomes, it is noteworthy that while Türkiye lost more tourists than Italy, it lost less revenue. Looking at the tourism expenditures of both countries, Türkiye has considerably lower tourism expenditures compared to Italy. For example, in 2023, Italy had a tourism expenditure of 31.60 billion USD, while Türkiye had a tourism expenditure of 8.40 billion USD. Although the number of tourists and tourism revenues are close to each other for both countries every year, there is a high difference between tourism expenditures.

### 3. Methods

This study comparatively analyzes the tourism performances of two rival countries in the Mediterranean basin, which attract the highest number of tourists in the world, and the budgets they utilize in return. In this comparison, multiple factors justify the selection of Italy as a reference point. These factors include the public availability and accessibility of Italy's official budget data, the establishment of the National Tourism Agency of Italy (ENIT) nearly a century before its Turkish counterpart, the Türkiye Tourism Promotion and Development Agency (TGA), and the similarity in the number of tourists visiting both countries according to UN Tourism barometers. In fact, in certain years, Türkiye has ranked either one position ahead or behind Italy. In this context, the historical research method, a type of quantitative research design, has been employed. This method examines the impact and development of past events. It involves gathering information from historical documents, sources, archives, and statistical data. Researchers utilize the historical method to understand the contemporary effects of past events, analyze changes over time, and explore historical contexts (Bulut, 2008). Thus, the performance of the two countries in terms of tourist numbers and tourism revenues in the past and the budgets of the Ministries of Culture and Tourism and National Destination Organizations are discussed and interpreted. This comparison examines the revenues and expenditures of both countries from 2002 to 2023, as well as their budgets between 2014 and 2024. Considering the various crises, pandemics, and other significant events that have occurred globally and in Türkiye over the years, it has been determined that analyzing statistical data spanning 10 to 20 years would provide a more accurate and comprehensive assessment.

The study was conducted with a quantitative research methodology using secondary data. These data were obtained

from the World Tourism Organization, the Ministry of Culture and Tourism, and the Türkiye Tourism Promotion and Development Agency in Türkiye, and the Ministry of Culture, the Ministry of Tourism and the Italian National Tourism Agency (ENIT-Agenzia Nazionale del Turismo) in Italy. The data obtained were analyzed within the framework of the objectives of the study and evaluations were made in terms of the relevant countries.

#### 4. Results

The data obtained within the scope of the research were organized in tables. The tables have been organized in a disaggregated form and are given below. Since Italy has a separate Ministry of Tourism, the data from the Ministry of Culture are also included in the tables below.

The statistics given in Table 3 are based on 11 years only. The budgets of the Culture and Tourism departments are summed. Also, the data in Table 4 is a merger of the Ministry of Culture and the Ministry of Tourism.

In order to generate more revenue from tourism, countries are increasing their efforts to create a brand in the domestic and foreign markets and to increase investments. For this reason, many countries have established tourism-related institutions that can carry out promotional and incentive activities in the field of tourism. In this context, the name of the organization established in Italy is ENIT (Ente Nazionale Italiano per il Turismo). This organization, founded in 1919, intends to encourage and develop tourism in Italy (ENIT, 2024). TGA (Türkiye Tourism Promotion and Development Agency) is an organization established in 2019 to discover, develop, and promote Türkiye's cultural, natural, tangible, intangible, biological, and man-made heritage (TGA, 2024).

#### 5. Conclusion and Discussion

The research problem was based on the assumption that the budget allocated to Türkiye's tourism sector is insufficient. When all the data obtained are analyzed, it is understood that Türkiye's tourism budget has been decreasing every year as a percentage of the general public budget. However, when it comes to tourism revenues, the momentum is, on the contrary, increasing upwards. Moreover, the gap between the investments and budgets allocated to tourism and the revenues generated has increased considerably. When the 2023 revenue (\$54.3 billion) is compared with the 2023 budget of the Ministry of Culture and Tourism (16,505,839 billion TL), it is clear that there is a significant gap between investments and budget. This situation raises the possibility of insufficient investments in tourism. The findings confirm the validity of the research problem. Additionally, since no prior studies have been conducted within this scope, the results of this study are expected to lay the groundwork for future research on similar topics.

Compared to Italy, the budget allocated to the ministry is much lower than in Türkiye, but the fact that Italy is a European Union country greatly increases the support that can be received. In addition, the percentage of the general public budget allocated to the ministries of culture and tourism is generally increasing every year. Furthermore, the establishment of an organization such as the "Türkiye Tourism

Promotion and Development Agency (TGA)' has only just begun in Türkiye. This shows that, compared to Italy, these investment and support organizations are more established and therefore more planned in the long term. Furthermore, the fact that Türkiye is a territory where many civilizations, such as the Hittites, Sumerians, Assyrians, Greeks, and Romans, have lived throughout history, means that the historical origins and heritage of its regions are deeper, which increases the amount of investment that can be made in these regions. For example, Türkiye has 145 sites and 215 museums, as well as many historical monuments and ruins that are still under restoration and excavation (Ministry of Culture and Tourism (Türkiye), 2024). Italy, on the other hand, has 101 buildings and monuments, including those included in the UNESCO list of Art and Culture, Ruins, Religious Buildings, Museums, and Monuments (Italia, 2024). In addition, when it comes to the UNESCO list, as tangible heritage, Türkiye has 21 heritage sites (19 cultural and 2 mixed) on the permanent list and 79 heritage sites on the provisional list, while Italy has 53 cultural and 6 natural heritage sites on the permanent list and 32 heritage sites on the provisional list. The high number of cultural assets in Italy's permanent list is an indication that it can receive more financial support in the international arena. As for intangible heritage, while Türkiye has 30 assets on the UNESCO list, this number has 19 in Italy (UNESCO, 2024). However, when all the tangible and intangible cultural heritage that may exist in Italy's historical perspective and country size are compared, it is noticed that the distribution locations of the investments that may exist are narrower than in Türkiye. Especially when it is considered from the diversity and historical origins of civilizations in the geography of Türkiye, it is a fact that it is both older and has hosted more civilizations. Especially because of the existence of civilizations such as the Sumerians, Assyrians, Greeks, Romans, etc., which had high cultural values, settled down and left their mark on these lands.

##### 5.1. Practical Implications

The impact of the study on practical implications can be seen in the distribution of the annual budget allocated by the Ministry of Culture and Tourism. The financial resources allocated to the Tourism Department within the Ministry of Culture and Tourism should be increased so that Türkiye can generate more revenue from the tourism sector and increase domestic prosperity. An institution like the Türkiye Tourism Promotion and Development Agency (TGA), which serves as a counterpart to the nearly century-old ENIT, should engage in long-term planning. By doing so, Türkiye might be better positioned to attract more tourists than its competitors, such as Italy, in the coming years. Also, TGA should meet with the private sector and make long-term plans with them. In this way, public and private investments in tourism can be intensified and support for cultural heritage can be increased. Finally, as no study of this kind has been found before, this research may set a scientific precedent and contribute to gaining further practical insights through comparisons with different countries. It has been observed that statistics with ministry data in this scope are very rare in the literature. Therefore, as being the first study conducted in this field, it may contribute to the theoretical framework in the literature and serve as a reference for future comparative studies. In

addition, examining the budgets of tourism ministries of more than one country may contribute to the theoretical discussion of budget allocations in a theoretical framework. Finally, this study also highlights the significance of institutions such as ENIT and TGA, which were both established to promote tourism, for the development of the country's tourism sector.

## 5.2. Limitations and Suggestions to Future Research

The major limitation of this study is the vagueness of the general budgets published by the ministries. For example, the TGA budget was not available from official sources. Therefore, in future scientific studies, it is recommended to examine the data in detail. In particular, it can be examined how much of the budget shared within the ministries of tourism is allocated to the tourism department. In studies that will make a national comparison, it can be examined to what extent and where the budgets received by public institutions for tourism promotion, promotion and development are invested as investments. Additionally, the scope of the literature can be expanded by conducting comparisons with other competitor countries instead of Italy. This approach will allow for a reassessment of both the tourism data of competing countries and Türkiye's current data. Consequently, more up-to-date findings may be obtained.

**Ethics Statement:** As the data used in this study were obtained from secondary sources, no ethics committee report was required. In case of a contrary situation, TO&RE Journal has no responsibility and all responsibility belongs to the author (s) of the study.

**Author Contribution Statement:** All authors contributed equally to the article.

**Authors Statement:** There is no conflict of interest.

## References

- Aktaş, C. (2005). Türkiye'nin turizm gelirini etkileyen değişkenler için en uygun regresyon denkleminin belirlenmesi. *Doğuş Üniversitesi Dergisi*, 6(2), 163-174.
- Banca D'Italia, (2024, March). *Tourism data tables*, <https://www.bancaditalia.it/statistiche/tematiche/rapporti-estero/turismo-internazionale/tavole/index.html>, Access Date: 4.03.2024.
- Bulut, S. (2008). Öğretmenler öğrencilere yönelik olan fiziksel şiddet: nicel bir araştırma. *Abant İzzet Baysal Üniversitesi Eğitim Fakültesi Dergisi*, 8(1), 105-118.
- Çimen, A. K. & Kutlu, D. (2021). Türkiye'de sağlık krizlerinin turizm gelirlerine ve ulusal gelire etkisi (2000-2020), *1st International Akdeniz Scientific Research and Innovation Congress*, 4-5 December 2021, pp. 27-40, Antalya.
- Çoban, O. & Özcan, C. C. (2013). Türkiye'de turizm gelirleri-ekonomik büyüme ilişkisi: nedensellik analizi (1963-2010). *Eskişehir Osmangazi Üniversitesi İktisadi ve İdari Bilimler Dergisi*, 8(1), 243-261.
- ENIT (2024, March). *Ente Nazionale Italiano per il Turismo*, [https://samira.enit.it/samira/data/mostre\\_pubblicazioni/Artwork%20labels.pdf](https://samira.enit.it/samira/data/mostre_pubblicazioni/Artwork%20labels.pdf), Access Date: 04.03.2024.
- Italia, (2024, April). *Archaeological sites in Italy*, <https://www.italia.it/en/italy/things-to-do/art-culture/archaeological-sites?page=1>, Access Date: 02.04.2024.
- Kızılgöl, A. G. Ö., & Erbaykal, E. (2008). Türkiye'de turizm gelirleri

ile ekonomik büyüme ilişkisi: bir nedensellik analizi. *Süleyman Demirel Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 13(2), 351-360.

- Ministry of Culture and Tourism (Türkiye), (2024, April). *List of Türkiye's heritage*, <https://kvmgm.ktb.gov.tr/TR-43253/genel-mudurlugumuze-bagli-muzeler-ve-orenyerleri.html>, Access Date: 19.04.2024.
- Ministry of Culture and Tourism (Türkiye), (2024, April). *Türkiye's tourism income and expenditures*, <https://yigm.ktb.gov.tr/TR-201116/turizm-gelirleri-ve-giderleri.html>, Access Date: 19.04.2024.
- Official Gazette (Italy), (2024, March). *Share of budget*, <https://www.gazzettaufficiale.it/>, Access Date: 18.02.2024.
- Official Gazette (Türkiye), (2024, January). *Ministry of Culture and Tourism's Share of the Budget*, <https://www.resmigazete.gov.tr/>, Access Date: 03.01.2024.
- TGA (2024, February). *Türkiye tourism promotion and development agency*, <https://tga.gov.tr/hakkinda/>, Access Date: 17.02.2024.
- UNESCO (2024, February). *United Nations Educational, Scientific and Cultural Organization*, <https://www.unesco.org/en>, Access Date: 17.02.2024.
- UN Tourism (2024, February). *United Nations World Tourism Organization*, <https://www.unwto.org/>, Access Date: 14.02.2024.
- UN Tourism (2025, March). *World tourism barometer data*, <https://www.unwto.org/un-tourism-world-tourism-barometer-data>, Access Date: 26.03.2025.