Cultural Tourism: Income Contribution of Regional Cultural Heritage Resources and Value Chain Consumption in Nigeria

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Abstract: The study focused on determining income contribution of regional cultural heritage resources and value chain consumption in Nigeria. The objective is to find index contribution of tourist spending during cultural heritage events (i.e. cultural heritage resources and value chain consumption) on personal income of individuals in each region. Data set of 4,750 responses was subjected to simple frequency statistics and descriptive analysis. This research revealed individual region ability (capture rate) to convert cultural heritage resources or value chain to earnings. These are South East = 34.8%; South-South = 59.6%; South West = 60.68% and North Central = 58.5%. Thus for every ₦1.00 spend by individual tourist on the cultural heritage value chain in South East region adds ₦29.23 kobo to secondary effects (i.e. well-being of individuals in the region, reducing cost of more cultural heritage consumable resources production, increasing earnings etc.). For every ₦1.00 spend by individual tourist on the cultural heritage value chain in South-South region adds ₦1.97 kobo to secondary effects. For every ₦1.00 spend by individual tourist on the cultural heritage value chain in South West region adds ₦5.00 kobo to secondary effects; and for every ₦1.00 spend by individual tourist on the cultural heritage value chain in North Central region adds ₦22.17 kobo to secondary effects. The study concludes that tourists' consumption of region-specific cultural heritage resources as well as value chain makes significant index contribution to aggregate regional tourism income generation more especially personal income. Communities therefore need to understand the relative importance of tourism to their region, including tourism's contribution to economic activity in the area.

INTRODUCTION

Like good entrepreneurs, few cities or a number of globalized markets have become sensitive to recent distinctive trends and shifts in the tourist industry. One such trend is the emergence and proliferation of cultural tourism, identified by the United Nations Educational Scientific and Cultural Organization (UNESCO; 2007) as "a discerning type of tourism that takes account of other people's cultures," which has emerged as the largest and fastest growing market segment of the tourist industry (Hoffman, 2003). Cultural tourism markets is estimated to cover as much as 40% of world tourist travels (Brida, Meleddu, and Paulina 2013), which represents a large segment of the tourist market. The UN World Tourism Organization (UNWTO) defined cultural tourism as any culture-motivated travels, such as study, theatre, and cultural tours, travelling to festivals/Cultural events, visiting historical localities and monuments, travelling in order to explore nature, folklore, art work (artifacts) and pilgrimages (Tomljenovic 2006). Cultural tourism creates distinctive tourism product and provides means of strengthening cultural heritage, cultural production and creativity to create income (Nnonyelu, 2009). In this sense, cultural tourism leverages the mutually beneficial relationship between culture and tourism to create attractiveness and strengthen economic viability of places, regions and countries.

Cultural tourism inventory are the "Cultural heritages" or the "Tangible and Intangible cultural heritages" (Olukoya, 2016). Cultural heritages are important elements of a region's uniqueness and appeal (Ezenagu & Iwuagwu, 2016). They constitute the primary cultural resources that tourists consume (Ezenagu, 2020). Tangible cultural heritages include man's physical ingenious products which can be touched and seen such as architecture/buildings, defensive walls and ditches, crafts, tools, ivory, cowries, paintings, textiles, pestles, mortars, iron furnaces, knives, food, wooden objects, tombs & grave goods, temples, dresses, pottery & potsherd pavements, monuments, books, works of art, and among other artifacts (Olukoya, 2016). "Artifacts as a broad concept are objects and/or features made and/or used by man/humans in an attempt to cope with the challenges and problems of social and natural conditions (Ogundele, 2014). Intangible heritage non-material or ideological cultural heritages include all intangible and invisible aspects of a peoples' ways of life such as ideas, folklore, kinship, norms, values, worldviews, philosophies of life, religious beliefs and practices, music, dance, festivals, traditions, language, and knowledge among others (Nnonyelu, 2009; Ogundele, 2000) that enable regional cultures to attract tourists at low expenditure (Shoval and McKercher 2017). These cultural heritages provide the tourist the opportunity to see how the local communities celebrate their culture and help the visitors to interact with the host community (Günlü, Yağcı & Pırnar, 2013). They promote cultural diversity of the region and facilitate exchanges for language learning; enhance co-operation among the localities through cultural immersion; and strengthen the process of regional integration (Okpoko, 2011).

The strength and appeal of cultural heritage are essential component of the cultural tourism product (locally-created, culturally-linked indigenous products) of a country, state or region, as the case may be (Mikulic, Kresic, Prebezac, Milicevic & _Seric, 2016). Consumption of cultural heritages by different people (tourist) depends on tourist motives and tourist behaviours. The relationship between motivation, behavior and adaptation to destination cultural constructs are the primary cause of difference in tourist level of visits and participation (Guccio et al. 2017). This relationship also explains the choice of a destination over another; difference in tourism resource optimality, value chain consumption and individual destination's competitive advantage and ultimate contribution to aggregate regional economic impact of tourism (Danesi, 2017).

The extension of the cultural heritage concept to regional level is recent but it is having a major influence on the direction of regional development policy. Cultural heritage frontier lays emphasis on "traditional cultural assets" as the source of enhancing regional competitiveness (Tomljenovic 2006).

Across the 36 states plus the federal capital territory there are over 250 ethnic groups; over 420 dialects; and over 500 tourists' attraction cultural elements validating Nigeria's rich cultural diversity and tourism resources (Ogundele, 2014). In the cultural tourism frontier, this variability and heterogeneity has serious implication for the tourism competitiveness of the individual region. Of the various tourist attraction cultural elements, cultural events – a sub unit of cultural heritage are considered the main attraction or a more frequent trigger that entice cultural visit to regions (Olukoya, 2016). There are over 120 cultural events (festivals/carnivals, film, musical etc) and other measurable artifacts interlaced with the celebration of indigenous identities, cultural heritage, aesthetic performance and creativity (Mathias & David, 2014). Cultural heritage elements across the geopolitical zones have significant differences (specific features and elements) in their degrees of tourists' attractiveness (Awodiya, 2016). They vary in nature and perhaps in manmade characteristics especially in terms of thrill, vigor and flamboyance. But their cost – benefit consideration showcases relative commonality that encompasses nested consumption (Mathias & David, 2014). This understanding implies that heritage indicators (i.e. festivals, artifacts, leisure visits) generate potentialities and cross-sectorial linkages that are measurable (Ogundele, 2014). This approach is based on the belief that consumption characteristics are relative to their attractiveness (Jucan and Jucan 2013) as well as their contribution to earnings (**Günlü,** Yağcı & Pırnar, 2013). It is therefore the primary motive of this study to explicate the income contribution of region-specific tangible and intangible cultural heritage resources as well as value chain consumption to aggregate cultural tourism earnings in Nigeria

STATEMENT OF THE PROBLEM

The concept of what is worth preserving and displaying and what counts as history, culture, and identity has increasingly expanded to include tangible and intangible cultural heritage and social groups that have not been adequately represented in established cultural, aesthetic, destination attractiveness and regional tourism accounts (Mikulic and others, 2016). The cultural tourism systems and their offerings across the geopolitical regions of Nigeria have considerable differences in terms of cultural characteristics and paradigm of cultural heritage consumable value (Awodiya, 2016). Their pulling force depends on how these resources are valued and perceived by tourists (Danesi, 2017). While it is evident that the cultural tourism indicators (Tangible and intangible cultural heritages) dealing with the notion of their contribution to earning are distinctly fragmented; people linkage to the economic trends in jobs, income and revenues creation do not absolutely vary with the delivery of total cultural tourism experience (Ogundele, 2014). This salient idea had increased the pressure to differentiate indigenous identities and heritage images; using cultural elements and range of creativity to brand cultural tourism market in attempt to enhance heritage attractiveness and tourist appeal (Danesi, 2017). It is evident that cultural events (mostly cultural festivals/carnivals) trigger culture motivated travel more (Ezenagu, 2014). Their peculiarities and varying degree of attractiveness notwithstanding, they provide opportunities to expand the economic horizon of the regions (Awodiya, 2016). A number of researches on cultural Tourism only addressed cultural events (festivals/carnivals) focus exclusively on skewed measurements of tourists' demands for hotels and transport resources. The few studies on Nigeria's cultural heritage elements and their value chain characteristic seem not to have clearly provided in quantitative terms of demand and supply; their index contribution to aggregate tourism earnings. There is need for integrative measurement of absolute contribution of region-specific cultural heritage element to regional tourism earnings. Based on the assumption that cultural heritage is an economic stimulant that functions by the interaction of its supply and demand factors; the study will attempt to provide response to the research question "what index contribution to aggregate regional tourism income can be derived from tourists' consumption of region-specific cultural heritage resources as well as value chain?

This study anchors on the principles of heritage resource consumption and cultural tourism efficiency research as the foundation for measurement and hypothesis testing model.

LITERATURE REVIEW

Cultural tourism is a special interaction between tourism and entrepreneurship in the use of cultural and environmental resources as important indices for building regional competitive advantages (Lerner and Haber, 2001). Extant literatures provides that comprehensive measurement of potential cultural heritage attractiveness and consumption defines their ability to strengthen cultural tourism competitiveness and their subsequent contribution power to aggregate tourism economic, social and environmental sustainability of the community (Melstrom 2014; Cuccia, Guccio & Rizzo, 2016; Brida et al., 2016).

Regional development in cultural tourism, promises more effective use of cultural heritage resources and significant policy outcomes (OECD, 2009; ATLAS, 2010; Patuelli et al. 2013). They enhance the integrative abilities for national competitiveness (March and Woodside 2007; Cellini, 2011; Borowiecki and Castiglione, 2014). The need to preserve Nigerian cultural heritage is best explained through the functionalist perspective as enunciated by Bronislaw Malinowski (1884-1942). Functionalist emphasize that society consist of inter related parts which work for the integration and stability of the whole system. Malinowski's functionalism assumes that all cultural traits are useful parts of the society they occur, in other words; all customary patterns of behavior, belief attitudes, and social structures perform a function within the society they occur (Ogundele 2000). They promote a sense of belonging and collective consciousness. Cultural heritage preservation is capable of promoting collective consciousness in terms of unity, oneness, nationalism and fostering peaceful co-existence among Nigerians (UNWTO 2016). Cultural heritage has complex content of special services offered by cultural institutes (Cuccia, et al., 2016) and targeted at a clientele with certain level of culture and education (Busuioc, 2008; Bonet 2013). Scholars agree that cultural tourism has an increasing trend; showing strength and resilience in providing return on investment for its practitioners ((Busuioc, 2008; Kšír, 2012; Mikulic, et al., 2016). Transmitted through generations and constantly recreated, they provide humanity with a sense of identity and continuity (Wright and Eppink 2016). Consumption of cultural heritage is the essence of cultural tourism consumption (Cellini 2011; Zieba 2016) and a means of bringing economic impact across the destination (UNWTO 2016; Shoval and McKercher 2017). Development of cultural heritage economy collides with their influence on social structure and cultural population (Borowiecki and Castiglione, 2014). The consequences of the host-tourist contacts result both in social and cultural changes (Guccio et al. 2017).

Consumption is one of the indicators of tourists' satisfaction with the cultural tourism cultural heritage product. Consumption of cultural heritage may be defined as the maximum amount individuals are willing to expend in order to experience a certain tourist attraction elements (Brida, Meleddu, and Paulina 2013). Not all cultural tourists "consume" culture heritage elements in the same way (Galí-Espelt 2012). One of the main characteristics of cultural tourists is that they are tourists with higher purchasing power; expectedly their consumption of cultural heritage elements is higher than in the other selective forms of the tourist offer. Shoval and McKercher (2017) argue that tourists' levels of discontent or satisfaction are in response to contemporary concerns measured by socioeconomic and environmental impacts. The socio-economic concerns have indirectly emerged on the hard side of traditional economics reflected by such metrics as jobs creation, tax revenue production, and overall contribution to a nation's gross domestic product (Yang et al. 2009; Bonet 2013). Direct reflections are in such indices as quality of life, citizen attachment and walkability that are key aspects of behavioural economics (Kšír, 2012). In some instances, approaches from the environmental sectors, such as estimating the value of non-market goods, have been modified to address cultural heritage assets. These methodologies and indicators are tools upon which to systematically and credibly measure cultural heritage consumption as an economic driver (Voltaire et al. 2016).

The depth of any study is greatly dependent upon tools of econometric multipliers or models and how much data that is available (Cuccia, et al., 2016). While greater quantities of data provide more flexibility in scope, valid and economically-sound studies can still be conducted with limited amounts of data where

patterns of relationships are identified; and upon which reasonable predictions can be made (Yang and Lin 2011; Patuelli et al. 2013).

METHODOLOGY

The research method adopted in this study consist of three exercises; an up to date survey based analysis of regional cultural heritage, their composite impact on regional cultural tourism efficiency and modeling of the efficiency in aggregate tourism competitiveness. The test scope is the tangible and intangible heritage resources. These assets are sub-grouped into the following sample units; events values (festivals, music, dance); Handcrafts values (paintings, dresses, pottery, crafts, tools, ivory, textiles, pestles, mortars, iron furnaces, knives); Aesthetics values (architecture/buildings, defensive walls and ditches, wooden objects, tombs & grave goods, temples, potsherd pavements & monuments); and Social integration (ways of life such as ideas, folklore, kinship, norms, values, worldviews, philosophies of life, religious beliefs and practices, cowries, books, works of art, traditions, language, and knowledge), Awareness levels (publicity, media exploits). As key drivers of quantitative data collection a cross-sectional survey design was used on groups of selected cultural heritage events (i.e. new yam, regatta/ Amassoma Seigbi , Egungun and Ovia Osese) across the geopolitical zones. The study restricted attention to the impacts of visitor spending on handicraft, food and drinks, Accommodation and transportation. To estimate index contribution to aggregate regional tourism income derived from tourists' consumption of region-specific cultural heritage resources as well as value chain, we propose the hypothesis

H$_O$: Tourists' consumption of region-specific cultural heritage resources as well as value

chain does not make significant index contribution to aggregate regional tourism

income generation

H$_A$: Tourists' consumption of region-specific cultural heritage resources as well as value

chain make significant index contribution to aggregate regional tourism income

generation

The economic impact of visitor spending is typically estimated by some variation of the following simple equation:

*Economic Impact of Tourist Spending = Number of Tourists * Average Spending per Visitor * Multiplier* (Stynes 1997),

Data collected were used to

➢ Estimate the change in the number and types of tourists to the region

➢ Estimate average levels of spending (often within specific market segments) of tourists in the local area.

➢ Apply the change in spending to a regional economic model or set of multipliers to determine index contribution to secondary effects.

From the descriptive analysis of the data; of the 5,000 questionnaires distributed, a total of 4,750 (95%) were completely responded to and of which an average of 979 (20.6%) individual of average and of 52 years have physically experienced (visited and or participated in) all the cultural heritage events in the respective regions more than 2 times. These individuals earn an average annual income of ₦1,196,250.00 and spend an average of ₦165,793.00 during the events. Descriptive analysis of tourists' who attended region-specific cultural heritage events in terms of their dominant age, annual income and spending during the respective events are represented in table 1

Table 1: Cultural Heritage Event Visitors' Spending

Description	Dominant Age Range/ (%)	Actual Number of Dominant Age Range	Ave. Annual Income (₦)	Total Spend on Event (₦)	Income Multiplier	Total Sales (₦)
South East	40 - 65yrs (68%)	802	1,225,000	140,000	0.11	48,750.00
South-South	34 - 65yrs (87%)	1045	1,150,000	158,670	0.14	94,565.35
South West	45 – 65yrs (79%)	946	1,210,000	175,000	0.14	106,185.00
North Central	48 - 58yrs (96%)	1,124	1,200,000	189,500	0.16	110,880.65
Average	52yrs (82.5%)	979	1,196,250	165,793	0.14	90,095.25

***the money generating model approach (Stynes and Rutz 1995).

Multiplier Formulas (for Average index contribution)

Visitor Spending = ₦165,793.00

Capture Rate = Direct sales / Visitor spending (90095.25 /165793 = 54.3%),

Direct sales effects = Visitor spending X capture rate (165793 * 54.3% = ₦90,025.60)

Ratio Multipliers

Sales multiplier = total sales/direct sales (90095.25 /90025.60 = 1)

Income multiplier = total spend/Annual income (165793 /1196250 = 0.14)

Table 2: Overall Contribution to Gross Value Consumption

Economic Measure	Direct effect (₦)	Ratio Multiplier	Total effect (₦)
Sales	90,025.60	1.0007	90,088.62
Income	1,196,250	0.14	167,475

In all cultural heritage event across the geopolitical regions of Nigeria a 54.3% of the spending was captured by the local economy as local final demand. Each Naira of direct sales added another ₦63.02 kobo (90,088.62 – 90,025.60) in secondary effects (mostly induced effects), yielding a total sales effect of ₦90,088.62. The result (table 2) also, revealed that actual visitor spending added ₦1,682.00 to ₦165,793.00 thus increasing total spending to ₦167,475.00. The ₦1,682.00 are spending on intangible regional cultural heritage resources consumed.

Table 3: South East Region Contribution to Gross Value Consumption

Economic Measure	Direct effect (₦)	Ratio Multiplier	Total effect (₦)
Sales	48,720	1.0006	48,749.23
Income	1,225, 000	0.11	134,750

Multiplier Formulas

Visitor Spending = ₦140,000

Capture Rate = Direct sales / Visitor spending (48750 /140000 = 34.8%),

Direct sales effects = Visitor spending X capture rate (140000 * 34.8% = 48,720)

Ratio Multipliers:

Sales multiplier = total sales/direct sales (48750 /48720 = 1.0006)

Income multiplier = total spend/Annual income (140000 /1225000 = 0.11)

In summary, 802 tourists that visited new yam festivals in the South East region of Nigeria (from outside the local area) resulted in ₦140,000 in spending in the local area. 34.8% of the spending was captured by the local economy as local final demand. Each Naira of direct sales added another ₦29.23 kobo (48,749.23 – 48,720.00) in secondary effects (mostly induced effects), yielding a total sales effect of ₦48,749.23. Also the result (table 3) revealed that actual visitor spending should have been ₦5,250.00 less than captured spending of ₦140,000.00. There is strong implication of lesser consumption of intangible regional cultural heritage resources in the South East but which are duly captured in the tourist disposable income.

Table 4: South-South Region Contribution to Gross Value Consumption

Economic Measure	Direct effect (₦)	Ratio Multiplier	Total effect (₦)
Sales	94,565.35	0.99998	94,567.32
Income	1,150, 000	0.14	161,000

Multiplier Formulas

Visitor Spending = ₦158,670

Capture Rate = Direct sales / Visitor spending (94565.35 /158670 = 59.6%),

Direct sales effects = Visitor spending X capture rate (158670 * 59.6% = 94,567.32)

Ratio Multipliers:

Sales multiplier = total sales/direct sales (94565.35 /94567.32 = 0.99998)

Income multiplier = total spend/Annual income (158670 /1150000 = 0.14)

In summary, 1,045 tourists that visited the Boat Regatta and Amassoma Seigbi festivals in the South-South region of Nigeria (from outside the local area) resulted in ₦158,670 in spending in the local area. 59.6% of the spending was captured by the local economy as local final demand. Each Naira of direct sales added ₦1.97 kobo (94,567.32 – 94,565.35) in secondary effects. Also the result (table 4) revealed that actual visitor spending added ₦2,330.00 to ₦158,670.00 to give ₦161,000.00. The ₦2,330.00 are spending on intangible regional cultural heritage resources consumed.

Table 5: South West Region Contribution to Gross Value Consumption

Economic Measure	Direct effect (₦)	Ratio Multiplier	Total effect (₦)
Sales	106,190	0.99995	106,190
Income	1,210, 000	0.14	169,400

Multiplier Formulas

Visitor Spending = ₦175,000

Capture Rate = Direct sales / Visitor spending (106185 /175000 = 60.68%),

Direct sales effects = Visitor spending X capture rate (175000 * 60.68% = 106,190)

Ratio Multipliers:

Sales multiplier = total sales/direct sales (106185 /106190 = 0.99995)

Income multiplier = total spend/Annual income (175000 /1210000 = 0.14)

In summary, 946 tourists that visited mostly the Egungun cultural heritage event in the South West region of Nigeria (from outside the local area) resulted in ₦175,000 in spending in the local area. 60.68% of the spending was captured by the local economy as local final demand. Each Naira of direct sales added ₦5 (106,190 – 106,185) naira in secondary effects. Also the result (table 5) revealed that actual visitor spending should have been ₦5,600.00 less than the captured spending of ₦175,000.00. There is strong implication of lesser consumption of intangible regional cultural heritage resources in the South West region especially during cultural heritage events but which are often duly captured in the tourist disposable income.

Table 6: North Central Region Contribution to Gross Value Consumption

Economic Measure	Direct effect (₦)	Ratio Multiplier	Total effect (₦)
Sales	110,857.50	1.0002	110,879.67
Income	1,200, 000	0.16	192,000

Multiplier Formulas

Visitor Spending = ₦189,500

Capture Rate = Direct sales / Visitor spending (110880.65 /189500 = 58.5%),

Direct sales effects = Visitor spending X capture rate (189500 * 58.5% = 110857.5)

Ratio Multipliers:

Sales multiplier = total sales/direct sales (110880.65 /110857.5 = 1.0002)

Income multiplier = total spend/Annual income (189500 /1200000 = 0.16)

In summary, 1,124 tourists that visited mostly the Ovia Osese cultural heritage event in the North Central region of Nigeria (from outside the local area) resulted in ₦189,500 in spending in the local area. 58.5% of the spending was captured by the local economy as local final demand. Each Naira of direct sales added ₦22.17 kobo (110,879.67 - 110,857.50) in secondary effects. Also the result (table 6) revealed that actual visitor spending added ₦2,500.00 to ₦189,500.00 to give ₦192,000.00. The ₦2,500.00 are spending on intangible regional cultural heritage resources consumed.

DISCUSSION OF FINDINGS

The point of interest is the impact of visitors' expenditures on residents' personal incomes. The ratio of tourists' local final demand (i.e. only the local retail margins and possibly wholesale and transportation margins of firms within the region) to spending during cultural heritage event (capture rate) are South East = 34.8%; South-South = 59.6%; South West = 60.68% and North Central = 58.5%. By implication, it shows regional ability in converting cultural heritage resource to earnings. It combines the use and spending estimates (i.e. The two most important parts of an economic impact assessment) to capture the amount of money brought into the region by tourists. South West has the highest capture rate followed by South-South, then North central and finally South East. Multipliers were deduced since interest is in the secondary effects of tourism spending. The multiplier concept acknowledges that visitors' initial direct expenditure stimulates economic activity and creates additional business turnover, personal income, employment and government revenue in the host community (Katircioglu, 2013). By implication, the expenditures by visitors from outside the local economy will affect not only the business at which the initial expenditure is made, but also the suppliers of that business, the suppliers' suppliers, and so on (Mountinho, 2011).

Thus for every ₦1.00 spend by individual tourist on the cultural heritage value chain in South East region adds ₦29.23 kobo to secondary effects (i.e. well-being of individuals in the region, reducing cost of more

cultural heritage consumable resources production, increasing earnings etc.). For every ₦1.00 spend by individual tourist on the cultural heritage value chain in South-South region adds ₦1.97 kobo to secondary effects. For every ₦1.00 spend by individual tourist on the cultural heritage value chain in South West region adds ₦5.00 kobo to secondary effects; and for every ₦1.00 spend by individual tourist on the cultural heritage value chain in North Central region adds ₦22.17 kobo to secondary effects.

However, in the south east, result (table 3) revealed that actual visitor spending should have been ₦5,250.00 less than stimulated spending of ₦140,000.00. There is lesser consumption of intangible regional cultural heritage resources in the South East but which are strongly implied and duly captured in the tourist disposable income. In the south-south, result (table 4) revealed that actual visitor spending added ₦2,330.00 to ₦158,670.00 to give ₦161,000.00. The ₦2,330.00 are spending on intangible regional cultural heritage resources consumed. In the south west result (table 5) revealed that actual visitor spending should have been ₦5,600.00 less than the stimulated spending of ₦175,000.00. There is lesser consumption of intangible regional cultural heritage resources in the South West region especially during cultural heritage events but which are often duly captured in the tourist disposable income. In the north central result (table 6) revealed that actual visitor spending added ₦2,500.00 to ₦189,500.00 to give ₦192,000.00. The ₦2,500.00 are spending on intangible regional cultural heritage resources consumed. The proportion of household income that is spent locally on goods and services (secondary impacts) reflect the degree of change (variance) an extra unit of visitor spending inflicted on the level of personal income in the host community. The income measure has substantial practical implications for stakeholders because it enables them to relate the economic benefits received by residents to the costs they invested. The income coefficient reports the income per naira of direct sales that accrues to residents and it includes employee compensation and proprietor income (Chowdhury, 2012). Furthermore, the effect of earning on each naira of tourist spending on the economy of a host region reflects the alterations and adjustments in the amount and type of goods sold, jobs created or lost, and additional income generated or lost within the secondary industries providing a back-link network of supporting services to the primary industries (such as hotels and restaurants) which cater directly to the tourists (Dwyer, et al. 2012). In other words, measurements of indirect impacts creates understanding of the benefits individual whose supplies for instance, support primary firms such as hotels in their efforts to provide an average tourist with a night of accommodation and related services (Moutinho, 2011). The indirect impacts of tourist spending on a host region is often measured using a multiplier subgroup often termed the Type I multipliers (Chowdhury, 2012)

SUMMARY AND CONCLUSION

Nigeria has so many distinguishing tangible and intangible heritage resources whose inter-generational continuity has hinged on region-specific ideology. Although cultural heritage tourism is primarily motivated by strong allegiance to ethno-cultural inclination; however its impact from the perspective of personal income can be very significant. Tourists' consumption of region-specific cultural heritage resources as well as value chain makes significant index contribution to aggregate regional tourism income generation more especially personal income.

While individuals are primarily interested in their own revenues and costs, communities or regions are concerned with tourism's overall contribution to the economy, as well as its social, fiscal and environmental impacts (Ezenagu, 2020). Cultural heritage tourism attracts increased revenue to the heritage sites, the community, the region and country that hosts them (Günlü et al., 2013). The index contribution on personal income shows strong potential to promote and contribute to regional socioeconomic development.

This study agree that income or value added are the best measures of the economic gain to the region from cultural heritage tourism and as such strongly recommend that further studies be conducted on

based clearly define population i.e. local customers versus visitors from outside the region; and day users versus overnight visitors. This segmentation will enable better capturing of spending patterns and different reaction to various policy and marketing actions. This can promote a more reliable statistical inference about the economic impact of cultural heritage tourism.

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