

The Effectiveness of Implementing a Regional Tourism Master Plan: A Case Study of Berau Regency

Abdul Waris^{1*}, Aji Ratna Kusuma², Saipul³

^{1,2,3}Department of Public Administration, Universitas Mulawarman, Samarinda, Indonesia

**Corresponding Author: berau2029@gmail.com*

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ABSTRACT

The existence of a statutory regional tourism master plan in Berau Regency raises questions about how policy effectiveness should be understood when formal strategic coherence is not consistently followed by integrated implementation. Although the Regional Tourism Development Master Plan (Rencana Induk Pembangunan Kepariwisata Daerah, RIPPARDA) provides a long-term policy direction for destination development, tourism marketing, tourism-industry development, and tourism institutions, this study shows that its effectiveness cannot be assessed through the existence of programmes or increasing visitor numbers alone. This study uses a qualitative evaluative single-case design based on in-depth interviews with 12 informants, supported by regional planning and budget documents, administrative records, statistics, and field observations. The analysis was carried out through a hybrid deductive-inductive framework, drawing on implementation-gap and policy-integration perspectives to examine strategic coherence, operational translation, institutional integration, implementation capacity, stakeholder incorporation, and realised performance. The results show that the RIPPARDA remained visible in subsequent development priorities, but its translation into annual programmes, indicators, responsibilities, locations, budgets, and reported outputs was uneven. Implementation was further shaped by dispersed authority, because infrastructure, transport, environmental management, enterprise development, and local destination governance were controlled by different organisations with separate mandates and resources. Progress was therefore observable across all four pillars, but remained selective rather than integrated. This study shows that the effectiveness of a regional tourism master plan is better understood through the interaction between vertical policy translation and horizontal policy integration, explaining how formal policy coherence can coexist with uneven operational performance.

INTRODUCTION

Regional tourism master plans occupy an important position in local development because tourism depends on the interaction of attractions, accessibility, transport and public infrastructure, services, investment, environmental conditions, marketing, human resources, and institutional arrangements rather than on individual attractions alone (Boers & Cottrell, 2007; Dredge & Jenkins, 2007; Inskeep, 1991). A master plan is therefore expected to perform more than an inventory function by establishing long-term development directions, identifying spatial and thematic priorities, connecting tourism with wider development objectives, and providing a strategic basis for subsequent programmes and resource decisions. This integrative function is particularly important because tourism development cuts across policy domains and organisational boundaries, while evidence from Indonesia shows that the existence of tourism policy and planning structures does not by itself ensure adequate infrastructure, inter-agency coordination, human-resource development, or environmental sustainability (Koerner et al., 2010). The value of a tourism master plan therefore depends ultimately on whether its strategic direction is translated into subsequent governmental action.

The distinction between policy adoption and policy implementation is consequently fundamental. Enacting a regional regulation establishes legal authority and formal commitment, but a statutory plan is not self-executing; its objectives must subsequently be converted into operational responsibilities, programmes, resources, and implementation practices before policy intentions can generate observable results (Hall, 2009; Wang & Ap, 2013). As the chain between policy formulation and delivery becomes longer, the opportunities for objectives to be narrowed, delayed, reinterpreted, or displaced also increase. Pressman & Wildavsky (1973) conceptualise implementation as a sequence of interdependent decisions in which failures of connection can separate policy intention from delivery, while Matland (1995) emphasises the consequences of policy ambiguity, conflict, and implementing discretion. Tourism-policy research reinforces this concern because implementation commonly involves complex institutional arrangements, inter-organisational relationships, and actors pursuing different interests and operating with different resources (Krutwyscho & Bramwell, 2010; Wang & Ap, 2013).

These implementation problems are intensified by the cross-sectoral character of tourism. Accessibility, transport, public infrastructure, spatial planning, environmental management, enterprise development, investment, cultural resources, and destination management are rarely controlled by a single tourism authority, making tourism outcomes dependent on decisions taken across organisational boundaries (Bramwell & Lane, 2011; Koerner et al., 2010; Wang & Ap, 2013). The presence of multiple actors, however, does not itself constitute integration. Organisations may recognise tourism as a shared priority while retaining separate objectives,

indicators, programmes, and budgets. Candel & Biesbroek (2016) conceptualise policy integration as a process involving policy frames, subsystem involvement, policy goals, and policy instruments, dimensions that may develop unevenly rather than simultaneously. Peters (2018) similarly argues that coordination requires public organisations to manage their interdependencies while retaining differentiated responsibilities. The relevant question for tourism planning is therefore not simply whether different actors participate, but whether their goals, responsibilities, instruments, and resource decisions collectively support the strategic objectives of the tourism policy.

The effectiveness of such integration becomes particularly consequential in regions whose economies remain dependent on extractive industries. Resource-dependent regions frequently confront the challenge of diversifying away from highly concentrated and exhaustible economic activities, while their capacity to generate alternative development paths is conditioned by regional institutions, productive linkages, and historically established economic structures (Breul et al., 2025). Tourism is often promoted as one potential diversification pathway because it can generate demand across accommodation, transport, food services, cultural production, local enterprises, and related services. Yet its contribution is neither automatic nor institutionally neutral. Research on resource-dependent peripheral regions shows that incorporating tourism into an established resource-based economy may require new business capabilities, networks, knowledge exchange, and public-private institutional arrangements that differ from those supporting extractive activity (Carson & Carson, 2011). Tourism growth and economic diversification should therefore not be treated as equivalent outcomes.

Berau Regency in East Kalimantan provides a relevant setting in which to examine these problems. The regency possesses extensive marine, coastal, island, inland, and cultural tourism resources, including the Derawan archipelago, Maratua, Kakaban, Labuan Cermin, and other nature- and community-based destinations. Its Regional Tourism Development Master Plan, locally termed the *Rencana Induk Pembangunan Kepariwisata Daerah* (RIPPARDA), identifies 167 tourism attractions and organises regional tourism development around four pillars: destination development, tourism marketing, tourism-industry development, and tourism institutions. The plan was formalised through Berau Regency Regulation No. 3 of 2018 for the 2016–2031 period, providing a statutory long-term reference for tourism development. Because the stated planning horizon began two years before the regulation acquired binding legal status and subsequently extends across different regional planning cycles, its implementation depends on the continuing incorporation of these objectives into later planning, programming, and budgeting instruments (Pemerintah Kabupaten Berau, 2018).

This formal policy commitment exists alongside a regional economy that remains strongly concentrated in extractive activity. In 2024, Berau's gross regional domestic product at current prices reached approximately IDR 50.82 trillion, of which mining and quarrying accounted for IDR 26.97 trillion, or approximately 53.08 per cent. Accommodation and food-service activities, by comparison, generated approximately IDR 592.73 billion, equivalent to

1.17 per cent of GRDP (Badan Pusat Statistik Kabupaten Berau, 2025). Accommodation and food services are only a partial proxy for tourism because visitor expenditure is also distributed across transportation, trade, recreation, and other activities, meaning that this comparison cannot be interpreted as a complete measurement of tourism's economic contribution. It nevertheless demonstrates that the regional productive structure remains dominated by mining despite the existence of extensive tourism assets and a long-term statutory tourism strategy.

The pattern of tourism demand sharpens this contradiction. Recorded visitor numbers increased from 301,015 in 2019 to 397,337 in 2022, 422,592 in 2023, and 557,214 in 2024, after falling to 127,396 during the pandemic disruption in 2020 (Pemerintah Kabupaten Berau, 2025). These figures indicate substantial post-pandemic recovery and expanding recorded visitation, but visitor growth alone cannot establish the effectiveness of the RIPPARDA. Aggregate arrivals do not show whether accessibility and services improved consistently across priority destinations, whether local businesses captured a larger share of tourism expenditure, whether environmental and safety risks were managed, or whether the agencies controlling infrastructure, enterprise development, transport, and environmental management aligned their programmes with tourism priorities. Increasing visitation can therefore coexist with fragmented policy translation and uneven institutional capacity.

The budget pattern adds another dimension to the problem. Between 2020 and 2024, the allocation administered by the Tourism Office ranged from approximately 0.23 to 1.00 per cent of total regional expenditure, with a simple annual average of about 0.63 per cent. The nominal allocation increased from IDR 4.94 billion in 2021 to IDR 56.60 billion in 2024, although its share of total expenditure declined from 1.00 per cent in 2023 to 0.89 per cent in 2024 (Badan Perencanaan Pembangunan Daerah Kabupaten Berau, 2024). These figures should not be interpreted as total regional expenditure on tourism because roads, transport, environmental management, village development, enterprise assistance, and investment facilitation are financed through other organisations. Their analytical significance lies precisely in this dispersion: the effectiveness of the RIPPARDA cannot be inferred from the Tourism Office budget alone, but depends on whether expenditure controlled by different agencies forms a complementary package directed toward shared tourism outcomes.

Berau therefore combines a statutory long-term plan, substantial tourism resources, expanding visitor demand, persistent extractive dependence, and dispersed institutional responsibility. The empirical problem is more specific than a conventional gap between policy targets and final outcomes. It concerns how a statutory tourism plan travels vertically through a nested planning and budgeting system and horizontally across organisations that control different components of destination development. Vertically, RIPPARDA priorities need to remain connected to regional long- and medium-term development plans, agency strategic plans (*Renstra*), annual work plans (*Renja*), programmes, budgets, and performance reporting. Horizontally, implementation requires alignment among tourism, planning, public works, transport, economic-development, environmental, village-government, business, association, and community actors. Weakness in either direction can produce selective implementation in

which visible activities continue while less immediately visible requirements, such as market intelligence, enterprise integration, environmental coordination, institutional development, or workforce capacity, receive less systematic support.

Existing scholarship provides important foundations for understanding this problem but does not fully resolve it. Tourism-planning research emphasises the need to integrate spatial organisation, infrastructure, markets, environmental considerations, and community interests (Dredge & Jenkins, 2007; Inskeep, 1991), while tourism-governance research demonstrates that sustainable destination development depends on institutional arrangements capable of managing multiple actors, interests, resources, and scales (Bramwell & Lane, 2011). Implementation research has moved the debate further by demonstrating that tourism-policy outcomes are shaped by societal context, institutional arrangements, inter-organisational relations, coordination structures, and interest groups (Hall, 2009; Krutwayscho & Bramwell, 2010; Wang & Ap, 2013). Formal stakeholder participation also does not necessarily overcome structural, operational, and capacity constraints on local involvement (Tosun, 2000).

Research in Indonesia identifies related implementation problems. Wazni et al. (2020), for example, show that local tourism policy depends on human resources, infrastructure, strategic planning, technology, and budget support, while Basyar & Hariyoko (2024) examine policy effectiveness in a coastal ecotourism setting through community, environmental, and local-development dimensions. At a broader level, Koerner et al. (2010) find that Indonesian tourism policy and planning have succeeded in prioritising tourism while remaining deficient in areas including infrastructure, inter-agency coordination, human-resource management, and environmental sustainability. These studies establish that policy instruments, resources, and coordination matter for tourism performance, but they approach these issues primarily through policy inputs, individual programmes or destinations, or national policy domains rather than by tracing the implementation trajectory of a statutory regional tourism master plan through successive planning and budgeting instruments.

Three related analytical gaps follow from this literature. First, existing implementation studies explain why tourism policies encounter institutional and operational constraints, but provide less attention to the points at which commitments in a statutory long-term master plan are retained, narrowed, reassigned, or omitted as they move through medium-term planning, agency strategies, annual programmes, and budgets. Second, cross-sectoral coordination is well recognised as important, yet its relationship with vertical policy translation remains less explicit: coordination can exist at the level of meetings or participation without producing compatible goals, clearly allocated responsibilities, complementary instruments, or connected expenditure. Third, visible outputs such as facilities, promotional activities, training programmes, or visitor growth do not in themselves demonstrate balanced implementation across the substantive components of a master plan. The unresolved issue in the Berau case is therefore not simply whether tourism activities have occurred, but whether those activities form a coherent and traceable implementation system.

This study addresses these gaps by combining an implementation-gap perspective with policy integration. The implementation perspective directs attention to discontinuities between formal commitments and operational delivery, including policy translation, responsibility, resources, implementation, and monitoring (Hall, 2009; Matland, 1995; Pressman & Wildavsky, 1973). Policy integration provides the complementary analytical leverage to examine whether tourism priorities are incorporated into the frames, actor arrangements, goals, and instruments of the governmental subsystems on which implementation depends (Candel & Biesbroek, 2016). Effectiveness is consequently defined not as complete goal attainment or as a causal effect of RIPPARDA on visitor numbers or regional economic structure, but as the extent to which its strategic direction is translated into coherent, resourced, coordinated, and observable implementation across destination development, marketing, tourism-industry development, and tourism institutions. This formulation permits partial progress to be recognised while distinguishing the existence of individual activities from implementation of the policy as an integrated whole.

Accordingly, this study asks: How and to what extent has the Berau Regency RIPPARDA been translated into annual programmes, budgets, inter-agency coordination, and integrated tourism-development outcomes, and what explains the implementation gap across its four pillars? Empirically, the study examines implementation from the enactment of Regional Regulation No. 3 of 2018 through fiscal year 2024. Analytically, it treats the regional implementation system, rather than the Tourism Office alone, as the relevant unit through which tourism-policy effectiveness should be assessed. Its contribution is deliberately bounded: rather than attributing changes in tourism demand or regional economic structure causally to the RIPPARDA, the study explains how formal policy coherence can coexist with uneven operational performance by examining the interaction between vertical policy translation and horizontal policy integration. Table 1 presents the analytical framework used for this assessment.

Table 1. *Analytical framework for evaluating RIPPARDA implementation*

Dimension	Analytical focus	Empirical indicators	Guiding question
Strategic coherence	Consistency between the RIPPARDA and subsequent development plans	Shared priorities, spatial orientation, targets, and coverage of the four pillars in regional and agency plans	Is the master plan's strategic direction retained in subsequent planning instruments?
Operational translation	Conversion of strategic commitments into annual delivery instruments	Programmes, activities, indicators, target locations, responsible units, and budget allocations	Do annual planning and budgeting instruments provide an executable pathway from policy direction to delivery?
Institutional integration	Vertical and horizontal coordination across the implementation system	Role clarity, agency involvement, coordination arrangements, compatible goals, and complementary instruments	Are interdependent organisations working through a connected division of responsibilities?
Implementation capacity	Resources available to perform assigned functions	Fiscal allocation, personnel and expertise, infrastructure, information, and administrative capability	Are institutional responsibilities matched by the capacity required to perform them?
Stakeholder incorporation	Participation beyond the regency bureaucracy	Roles of the legislature, businesses, associations, village governments, tourism-awareness groups, and communities	How are governmental and non-governmental stakeholders incorporated into implementation?
Realised performance	Observable progress across the substantive pillars	Destination development, marketing, tourism industry development, and tourism institutions, interpreted	Does implementation produce balanced progress across the four pillars rather than isolated outputs?

		alongside visitation and economic indicators	
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Note. The framework synthesises implementation and policy-integration perspectives (Candel & Biesbroek, 2016; Matland, 1995; Peters, 2018; Pressman & Wildavsky, 1973). Spatial dispersion and Berau's extractive economic structure are treated as cross-cutting contextual conditions rather than stand-alone measures of RIPPARDA performance.

METHODS

This study employed a qualitative evaluative single-case design to examine how the Berau Regency Regional Tourism Development Master Plan (*Rencana Induk Pembangunan Kepariwisata Daerah*, RIPPARDA) was translated from statutory policy into operational implementation. A case-study design was appropriate because implementation could not be separated from the institutional, fiscal, spatial, and economic context in which the policy operated (Yin, 2018). The unit of analysis was the regional implementation system rather than the Tourism Office alone, encompassing the planning and budgeting instruments, government organisations, and non-governmental actors involved in tourism development. The four RIPPARDA pillars of destination development, tourism marketing, tourism-industry development, and tourism institutions were treated as embedded analytical dimensions.

The study was geographically bounded to Berau Regency and focused on implementation from the enactment of Berau Regency Regulation No. 3 of 2018 through fiscal year 2024. Although the RIPPARDA covers the 2016–2031 planning period, 2018 marked the point at which it acquired binding legal status, while 2024 represented the latest complete and internally comparable fiscal year for the principal budget analysis. Interviews and supplementary observations conducted in 2026 were used retrospectively to explain policy translation, institutional relationships, and implementation developments during this period. Post-2024 observations, including those concerning digital tourism platforms, were used only as contextual evidence and not as direct measures of implementation outcomes for 2018–2024.

The evidence base combined in-depth interviews, policy and administrative documents, regional statistics, budget data, and field observations. Twelve informants were selected purposively on the basis of their knowledge, experience, or institutional responsibilities relevant to tourism policy and implementation. They represented regional planning and tourism agencies, the regional legislature, revenue and economic-development agencies, academia, tourism associations and civil-society actors, village government and destination-management organisations, and digital-media actors. The interviews examined the translation of RIPPARDA priorities into programmes and budgets, the distribution of authority and coordination among implementing organisations, resource and institutional constraints, and implementation across the four tourism pillars. Interviews were conducted in Indonesian in August 2026, and quotations used in the article were translated into English while preserving their substantive meaning. Informants were anonymised using role-based codes.

Documentary analysis covered Berau Regency Regulation No. 3 of 2018 and the RIPPARDA, the Regional Medium-Term Development Plan (RPJMD), relevant agency strategic plans (*Renstra*), available annual planning and performance documents, programme records, and regional budget information. Statistical and administrative evidence included sectoral gross regional domestic product (GRDP), recorded tourist visits, Tourism Office allocations, and related indicators used to contextualise implementation. These materials were examined to trace whether statutory RIPPARDA priorities remained visible as they moved into regional priorities, agency strategies, programmes, indicators, budget allocations, and reported outputs. Indicators whose definitions or internal totals could not be consistently verified were excluded from the principal performance assessment. Documents were treated as evidence of formally stated priorities, responsibilities, allocations, and reported performance rather than as complete representations of implementation (Bowen, 2009).

The evidence was analysed using a hybrid deductive-inductive framework approach (Fereday & Muir-Cochrane, 2006; Gale et al., 2013). Deductively, the analysis crossed the six evaluative dimensions presented in Table 1 with the four RIPPARDA pillars and incorporated categories derived from implementation-gap and policy-integration perspectives, including policy translation, responsibility, resources, actor involvement, shared goals, policy instruments, delivery, and monitoring. Evidence was condensed and organised in analytical matrices comparing statutory commitments, subsequent planning instruments, programmes and budgets, actor accounts, and reported implementation results. Inductive coding was conducted concurrently to capture implementation patterns and explanations not anticipated by the initial framework, while data condensation, comparison, display, and interpretation proceeded iteratively (Miles et al., 2013).

Triangulation compared interview accounts with statutory provisions, planning and budget documents, administrative records, and regional statistics. Convergence across independent sources strengthened particular interpretations, whereas divergence was examined for differences in institutional perspectives, reporting, or implementation. Alternative explanations and contradictory evidence were retained rather than resolved automatically, and quantitative indicators were used to establish context and assess the plausibility of qualitative interpretations rather than to infer causal effects. The resulting analysis evaluated RIPPARDA implementation in terms of strategic coherence, operational translation, institutional integration, implementation capacity, stakeholder incorporation, and realised performance across the four tourism pillars.

FINDINGS

Formal Policy Coherence and Temporal Discontinuity across Planning Cycles

The formal policy foundation for tourism development in Berau is clearly established. Regional Regulation No. 3 of 2018 provides the legal basis for the Regional Tourism Development Master Plan (RIPPARDA) for 2016–2031 and was enacted on 26 January 2018

(Pemerintah Kabupaten Berau, 2018). The regulation positions the RIPPARDA as a statutory strategic reference for regional tourism policy and organises development around four pillars: destination development, tourism marketing, tourism-industry development, and tourism institutions. These pillars are linked to broader objectives concerning destination quality, locally generated revenue, community welfare, and the protection of environmental and cultural resources. At the level of policy design, tourism is therefore framed not merely as a collection of attractions and promotional activities, but as an economic, spatial, institutional, and environmental development field.

A temporal discontinuity nevertheless exists between the stated planning horizon and the legal adoption of the policy. Although the RIPPARDA covers the 2016–2031 period, it acquired binding legal status only in January 2018, meaning that the first two years of its stated horizon preceded enactment of the regulation. More importantly, its implementation extends across successive regional long-term planning cycles. The earlier Regional Long-Term Development Plan (RPJPD) covered 2005–2025, while the subsequent RPJPD covers 2025–2045. The RIPPARDA therefore had to retain its strategic direction while being incorporated into different medium-term plans, agency strategies, annual programmes, and budgetary arrangements operating within these successive planning frameworks.

The principal issue was therefore not uncertainty over the legal duration of the RIPPARDA, but continuity in translating a long-term sectoral policy across changing planning and budgeting cycles. Each transition from the statutory master plan to medium-term priorities, agency strategies, annual programmes, budget allocations, and performance reporting created a point at which particular commitments could be retained, modified, postponed, or omitted. Formal policy coherence was consequently strongest at the level of the RIPPARDA's statutory objectives and four-pillar architecture, whereas implementation continuity depended on whether those objectives remained traceable through subsequent planning, programming, budgeting, and performance instruments.

Broad Strategic Alignment but Fragmented Annual Translation

The planning evidence indicates broad strategic alignment between the RIPPARDA and subsequent regional development priorities. Infrastructure development, economic diversification, local-enterprise strengthening, environmental sustainability, and community welfare remained visible in the regional development agenda, while the Tourism Office addressed destination development, supporting facilities, promotion, partnerships, human-resource development, and cultural preservation through its strategic and programme directions. These areas corresponded substantively with the four RIPPARDA pillars. This assessment was also reflected in the account of GOV-PLAN, who considered the Tourism Office's programmes generally consistent with the master plan, particularly in destination development, supporting infrastructure, promotion, partnerships, workforce development, and cultural management.

The alignment became less complete, however, when broad strategic commitments were translated into annual delivery instruments. GOV-PLAN stated that “*not every RIPPARDA policy direction has been fully translated into annual work programmes*” (interview, 3 August 2026), explaining that the master plan contains long-term commitments whose implementation extends beyond the authority of the Tourism Office to areas such as road access, transport, public infrastructure, spatial planning, environmental management, and supporting destination infrastructure. Documentary comparison similarly did not yield a consistently traceable chain connecting each RIPPARDA commitment with subsequent indicators, annual activities, responsible organisations, target locations, budget allocations, and reported outputs. The issue was therefore not the absence of tourism programmes, but incomplete traceability between the statutory master plan and the instruments through which particular commitments were expected to become operational.

This discontinuity was especially visible where implementation required several policy instruments or organisations to operate in combination. Destination facilities, attraction development, promotional activities, training, and partnerships could be identified relatively clearly in agency programmes, whereas inter-destination connectivity, integrated visitor information, environmental coordination, enterprise incentives, local value-chain development, and cross-agency institutional arrangements were less consistently connected to annual instruments. In explaining the expected planning sequence for tourism marketing, GOV-PLAN emphasised that RIPPARDA directions should be translated through “*programme, activity, sub-activity, indicator, target, location, and budget*” in the agency's strategic and annual plans (interview, 3 August 2026). The reviewed evidence showed that elements of this sequence were present, but not consistently connected across all policy directions and four tourism pillars.

Table 2. *Translation of RIPPARDA priorities into operational instruments*

RIPPARDA pillar	Evidence of downstream alignment	Incomplete or weakly evidenced connection
Destination development	Destination facilities, attraction development, cultural preservation, and selected infrastructure support appeared in agency priorities and programmes	Connections among priority locations, inter-destination accessibility, safety and maintenance responsibilities, supporting agencies, and associated budgets were not consistently traceable
Tourism marketing	Promotional events, media activity, partnerships, and digital promotion were identifiable	Market segmentation, integrated visitor information, platform-use targets, and shared marketing indicators were weakly connected to measurable annual instruments
Tourism-industry development	Training, certification, creative-economy support, and business partnerships were reported	Connections between business assistance, enterprise upgrading, financing, incentives, market access, and local value-chain outcomes were not consistently demonstrated
Tourism institutions	Human-resource programmes, tourism-awareness groups, associations, and community participation were present	Cross-agency responsibilities, shared performance indicators, and continuity of coordination arrangements were not consistently specified in the reviewed instruments

Note. The table assesses the traceability of RIPPARDA priorities in the evidence reviewed. The absence of a traceable connection does not necessarily indicate that an activity did not occur; rather, it indicates that the reviewed planning and implementation records did not establish a continuous connection from the master plan to operational delivery.

Annual prioritisation and fiscal decisions added another point at which this translation could become selective. Programmes that were substantively compatible with the RIPPARDA

could proceed without representing implementation of the master plan as a whole, while other long-term commitments could remain formally valid without acquiring a corresponding annual activity, responsible organisation, or budget. The relationship between the RIPPARDA and annual implementation was therefore characterised less by direct contradiction than by uneven operationalisation: the master plan remained visible in the direction of tourism policy, but its individual commitments were not consistently converted into a complete and traceable annual delivery chain.

Dispersed Mandates and Coordination Dependence

The incomplete translation of the RIPPARDA was closely connected to the distribution of tourism-related authority across the regional government. The Tourism Office managed programmes concerning destination development, promotion, partnerships, human-resource development, and cultural activities, but several conditions required for tourism development lay outside its direct authority. Road access and public infrastructure depended on public works functions; transport connectivity involved transport authorities and service providers; enterprise development intersected with cooperative, trade, industry, and investment functions; spatial and environmental management involved other sectoral authorities; while planning and budget alignment required the regional planning system. Village governments, tourism-awareness groups, community organisations, associations, private businesses, and higher levels of government added further actors to this implementation structure. Tourism implementation was therefore organisationally dispersed even when the RIPPARDA provided a common strategic reference.

Table 3. *Distribution of tourism-related mandates and coordination dependencies*

Implementation function	Principal actor	Interdependent actors	Coordination dependency identified in the evidence
Tourism planning and programme alignment	Tourism Office and regional planning agency	Legislature and sectoral agencies	Broad tourism priorities were recognised, but shared annual targets, responsibilities, and supporting programmes were not consistently traceable across agencies
Destination facilities and management	Tourism Office and local destination managers	Public works agencies, village governments, community groups, and private operators	Construction, maintenance, safety, supporting infrastructure, and local management depended on different organisations
Accessibility and transport	Public works and transport functions	Tourism Office, higher levels of government, and transport providers	Important instruments and expenditure were controlled outside the Tourism Office's authority
Enterprise and industry development	Cooperative, trade, industry, investment, and related economic-development functions	Tourism Office, businesses, associations, and local enterprises	Training, financing, incentives, market access, and enterprise development required complementary interventions across organisations
Spatial and environmental management	Spatial-planning and environmental authorities	Tourism Office, village governments, destination managers, and communities	The connection between tourism priorities and relevant sectoral instruments was not consistently traceable
Marketing and visitor information	Tourism Office	Businesses, associations, media, communities, and destination managers	Promotional activities were evident, while integrated visitor information, market intelligence, and shared marketing indicators remained limited
Local destination governance	Village governments and community-based organisations	Tourism Office, associations, businesses, and destination managers	Local initiatives were evident, but their connection with regency-level planning, resource allocation, and performance monitoring varied across locations

Note. The table identifies institutional dependencies evident in the reviewed documents and interviews. It does not imply that each function was formally assigned exclusively to the actor listed as principal, but indicates where implementation depended on decisions, resources, or actions distributed across organisations.

This distribution created an asymmetry between the outcomes expected from tourism policy and the instruments controlled directly by the Tourism Office. GOV-PLAN explained that road access, transport, public infrastructure, spatial planning, environmental management, and several forms of supporting infrastructure were not wholly within the agency's mandate (interview, 3 August 2026). The Tourism Office therefore operated not only as a programme implementer but also as a coordinator and facilitator whose performance depended partly on decisions taken elsewhere in the regional government. The problem was consequently not simply that responsibilities were dispersed, but that organisations contributing to the same tourism outcomes retained their own mandates, programme schedules, indicators, and budgetary priorities.

Coordination mechanisms were present within this dispersed structure. Informants referred to cross-agency coordination, tourism associations, destination-management organisations, village institutions, partnerships, and community participation, while the RIPPARDA itself provided a formal basis for involving governmental and non-governmental actors. However, the evidence also indicated incomplete programme synchronisation, unclear or overlapping responsibilities, and limited continuity in collective decision-making. GOV-PLAN emphasised that tourism institutions still required stronger coordination, clearer divisions of roles and authority, and more continuous monitoring and evaluation, while warning that coordination forums should function as mechanisms for joint decision-making rather than exist only administratively (interview, 3 August 2026). An association representative similarly proposed a standing forum involving government, businesses, communities, universities, and the media because collaboration among tourism actors had not yet generated sufficiently continuous coordination (ASSOC-01, interview, 26 August 2026).

The resulting configuration can therefore be characterised as coordination dependence without equivalent coordination capacity. Multiple organisations and non-governmental actors contributed to tourism development, but no single implementing organisation controlled the complete set of instruments required to achieve RIPPARDA objectives. At the same time, the reviewed evidence did not demonstrate a routine mechanism that consistently connected responsibilities, programmes, indicators, budgets, and monitoring across these interdependent actors. The principal institutional weakness was consequently not the absence of participation, but the incomplete conversion of distributed participation into a stable and operational division of responsibilities.

Uneven Resources and Implementation Capacity

Fiscal resources available to the lead tourism agency varied considerably across the period for which comparable budget data were available. The Tourism Office allocation

declined from IDR 6.771 billion in 2020 to IDR 4.942 billion in 2021, before increasing to IDR 25.314 billion in 2022, IDR 52.236 billion in 2023, and IDR 56.596 billion in 2024. Relative to the total regional budget, these allocations ranged from 0.23 to 1.00 per cent, with a simple annual average of approximately 0.63 per cent between 2020 and 2024 (Bappeda Kabupaten Berau, 2024).

Table 4 *Tourism Office allocations within the Berau regional budget*

Fiscal year	Total regional budget IDR trillion	Tourism Office allocation IDR billion	Share per cent
2020	2.278	6.771	0.30
2021	2.138	4.942	0.23
2022	3.395	25.314	0.74
2023	5.177	52.236	1.00
2024	6.342	56.596	0.89

Note. Source: Bappeda Kabupaten Berau, administrative budget data, 2020–2024. Annual shares were calculated by dividing the Tourism Office allocation by the total regional budget. The reported 0.63 per cent represents the simple mean of the five annual percentages rather than an expenditure-weighted average. Tourism Office allocations do not represent total tourism-support expenditure across the regional government.

The nominal increase after 2021 substantially expanded the resources administered by the Tourism Office, but it did not represent continuous growth in tourism's relative position within the regional budget. Although the allocation increased again in nominal terms in 2024, its share declined from 1.00 per cent in 2023 to 0.89 per cent because the overall regional budget grew more rapidly. The budget pattern therefore indicates increasing nominal fiscal capacity without a corresponding linear increase in relative budget priority. More importantly, the Tourism Office allocation represented only one component of the resources required to implement the RIPPARDA.

Tourism-supporting expenditure was distributed across the institutional structure identified in the preceding section. Roads, transport, public infrastructure, environmental management, village development, enterprise assistance, and investment-related functions were financed and administered through organisations outside the Tourism Office. Consequently, neither a relatively small Tourism Office allocation necessarily indicated low total tourism-related expenditure nor did an increase in its allocation guarantee that complementary resources were available elsewhere. The available budget evidence did not permit tourism-support expenditure across agencies to be consolidated into a single regional total, making it difficult to determine whether fiscal resources controlled by different organisations collectively formed a complementary package aligned with RIPPARDA priorities.

Implementation capacity was also uneven beyond the fiscal dimension. Interview evidence identified limitations in infrastructure and accessibility, human-resource competence, destination management, digital marketing, product development, tourism data, and coordination capacity. GOV-PLAN, for example, identified uneven infrastructure, limited budgets, weaknesses in tourism statistics, and the need to strengthen the competence of destination managers and tourism actors as continuing implementation constraints. At the local level, VIL-01 similarly identified policy, budget availability, and human resources as major

constraints, while emphasising that limited human-resource capacity affected tourism development in the village context (interview, 19 August 2026). The evidence therefore indicates that implementation capacity depended not only on the amount of funding controlled by the Tourism Office, but also on whether financial, human, informational, and infrastructural resources could be assembled across organisations and territories in ways consistent with the RIPPARDA.

Selective Progress Across the Four Tourism Pillars

Evidence of implementation was visible across all four RIPPARDA pillars, although its depth, continuity, and territorial reach varied. In destination development, the identification of 167 tourism attractions provided a broad basis for recognising regional tourism potential, while government activities supported selected attractions, facilities, and priority locations. At the same time, the evidence continued to identify uneven accessibility, supporting infrastructure, maintenance, safety arrangements, and destination-management capacity. The temporary closure of Danau Labuan Cermin in 2023 following crocodile sightings and concerns over the effectiveness of the existing safety barrier illustrates the operational requirements that extend beyond attraction development itself (Kurniawan, 2023). Destination development therefore generated identifiable physical and programme outputs, but their effectiveness also depended on continuing arrangements for access, maintenance, risk management, and local site operation.

Tourism marketing likewise generated visible activity through exhibitions, festivals, media promotion, partnerships, branding initiatives, and digital channels. However, these activities were not yet consistently connected to an integrated market-information system. GOV-ECON described the general marketing direction of the RIPPARDA as appropriate but distinguished this policy direction from implementation, noting that tourism promotion remained insufficiently integrated and that digital investment required stronger socialisation and digital capability among tourists and local businesses (interview, 11 August 2026). GOV-PLAN similarly emphasised that market targeting required information on visitor characteristics, origins, tourism preferences, travel patterns, and market potential, while the reviewed evidence did not demonstrate that these data had been consolidated into a shared market-intelligence system. At the local level, a destination-management informant reported that promotional efforts continued to rely heavily on events as a means of attracting visitors.

A supplementary observation in August 2026 provides contextual evidence concerning the digital dimension of this marketing system. At the time of observation, the *Jelajah Pariwisata Berau* application recorded fewer than 50 downloads and seven user reviews. Because this observation occurred after the 2018–2024 evaluation period and concerned only one platform, it was not treated as a direct measure of marketing performance during the principal study period. It nevertheless illustrates the distinction between creating a digital promotional instrument and achieving substantial adoption. The broader limitation was therefore not the absence of promotional outputs, but the weak connection between promotion,

digital-platform use, integrated visitor information, market segmentation, and measurable marketing outcomes.

Implementation of the tourism-industry pillar was visible through guide certification, homestay training, batik training, creative-economy development, business partnerships, and other forms of enterprise support. A village-government informant, for example, described guide certification, homestay training, batik training, and creative-economy training as mechanisms used to strengthen tourism-related human resources (VIL-01, interview, 19 August 2026), while other informants emphasised the importance of access to finance, investment conditions, infrastructure, and business partnerships. The administrative evidence also indicated that Berau's enterprise structure was dominated by micro-scale businesses, although inconsistencies in the detailed district-level data prevented reliable quantification of their territorial distribution. The evidence therefore supports the presence of enterprise-development activities, but provides less indication that training, financing, market access, incentives, and business linkages had been connected into an integrated local tourism value chain.

The tourism-institutions pillar displayed a different pattern. Local institutional activity was evident through tourism-awareness groups, village initiatives, associations, destination-management organisations, and stakeholder participation. VIL-01 reported that tourism-awareness groups had been established across villages and that inter-village meetings were used to discuss tourism problems and development (interview, 19 August 2026). This account demonstrates the presence of local organisational capacity, although it does not establish equivalent activity or effectiveness across every locality. At the regency level, the evidence was less consistent: informants continued to identify incomplete programme synchronisation, unclear divisions of responsibility, uneven managerial capacity, and coordination forums that required greater continuity. Institutional implementation was therefore more readily observable through particular local organisations and collaborative activities than through a fully connected regency-wide governance arrangement.

Visitor statistics provide an important contextual outcome but do not alter this differentiated assessment. Recorded visits increased from 301,015 in 2019 to 397,337 in 2022, 422,592 in 2023, and 557,214 in 2024, following the pandemic-related decline to 127,396 in 2020 (Pemerintah Kabupaten Berau, 2025). The increase demonstrates recovery and substantial expansion in recorded tourism demand, but it does not establish that implementation improved proportionately across the four pillars or that the increase was caused by the RIPPARDA. Visitor totals do not reveal whether supporting infrastructure improved consistently across destinations, whether local enterprises captured a larger share of tourism expenditure, or whether institutional and marketing integration strengthened at the same rate. Demand expansion and integrated policy implementation therefore need to be treated as analytically distinct outcomes.

Table 5. *Selective implementation across the four RIPPARDA pillars*

Pillar	Observable implementation	Continuing limitation	Overall pattern
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Destination development	Attraction identification, priority setting, selected facility development, and destination support	Uneven access, public facilities, safety, maintenance, and management capacity	Visible development, but uneven supporting conditions
Tourism marketing	Events, exhibitions, media promotion, partnerships, branding, and digital initiatives	Limited market segmentation, visitor data integration, platform adoption, and outcome measurement	Active promotion, but weak market integration
Tourism-industry development	Training, certification, creative-economy support, enterprise assistance, and partnerships	Limited integration between training, finance, incentives, market access, and local value chains	Multiple interventions, but weakly connected
Tourism institutions	Tourism-awareness groups, village initiatives, associations, stakeholder forums, and coordination activities	Unclear cross-agency roles, uneven managerial capacity, and limited continuity of coordination arrangements	Stronger evidence of local activity than system-wide integration

Note. The assessment identifies patterns observable in the evidence reviewed and does not imply uniform implementation across all destinations, enterprises, or local institutions. Visitor growth is treated as contextual evidence of tourism demand rather than as a direct measure of RIPPARDA effectiveness.

Taken together, the four pillars followed different implementation trajectories rather than progressing as a single integrated package. Destination development and tourism marketing generated the most immediately visible outputs through attractions, facilities, events, and promotional activities, whereas tourism-industry development depended on less visible connections among skills, finance, enterprises, and markets, and institutional development depended on the continuity of relationships among organisations operating at different territorial levels. The resulting pattern was therefore one of selective implementation: activity was identifiable across all four pillars, but the connections required to convert separate interventions into balanced regional tourism development remained uneven.

A Fragmented Implementation Configuration

Taken together, the findings indicate an implementation configuration in which formal policy direction, operational delivery, and institutional integration developed unevenly. Berau possessed a statutory tourism master plan, broadly compatible subsequent development priorities, identifiable tourism programmes, increasing nominal Tourism Office allocations after 2021, evidence of active local organisations in particular destinations, and expanding recorded visitor demand. These conditions supported observable activity in destination development, promotion, training, partnerships, and community-based tourism. However, they were not consistently connected through a traceable and collectively coordinated implementation chain.

The configuration combined vertical discontinuity with horizontal fragmentation. Vertically, RIPPARDA priorities remained visible in subsequent planning and programme directions, but the connection between long-term commitments, medium-term priorities, agency strategies, annual programmes, indicators, budgets, and reported outputs was incomplete. The problem was therefore not a complete break between policy and implementation, but uneven continuity as strategic commitments moved toward annual delivery. Horizontally, the instruments required to achieve tourism outcomes were distributed across organisations responsible for infrastructure, transport, environmental management,

enterprise development, investment, village governance, and destination operation, each operating through its own responsibilities, programmes, and resources.

These two dimensions interacted. Where a RIPPARDA objective depended on several organisations, incomplete specification or coordination of responsibilities complicated its translation into connected annual programmes and budgets. Conversely, where annual instruments lacked shared indicators, complementary programmes, or clearly connected resource commitments, implementation depended more heavily on separate organisations and local actors independently undertaking activities compatible with tourism objectives. Figure 2 summarises this configuration by locating vertical discontinuities within the planning-to-delivery pathway while showing the horizontal organisational dependencies surrounding implementation.

The findings therefore indicate neither an absence of implementation nor comprehensive execution of the master plan. The RIPPARDA remained an identifiable statutory and strategic reference, and activities corresponding to all four pillars were observable, but their translation into operational instruments, complementary resources, and coordinated responsibilities varied across policy areas and organisations. The resulting implementation gap lay between the formal recognition of tourism as an integrated regional priority and the capacity of the regional implementation system to organise that priority through connected programmes, shared responsibilities, complementary resources, and traceable performance. Implementation was consequently selective rather than absent, with progress occurring across the four pillars without consistently forming an integrated regional delivery system.

DISCUSSION

The findings indicate that the central implementation problem in Berau was not the absence of a formal tourism policy, but the incomplete conversion of that policy into an integrated delivery system. The RIPPARDA provided legal continuity, maintained tourism as a recognised regional development priority, and organised policy around destination development, marketing, tourism-industry development, and tourism institutions. Its statutory status therefore mattered because it supplied a strategic reference extending beyond individual programmes and annual budget cycles. Yet formal authority did not by itself determine how responsibilities, indicators, locations, programmes, and resources would be connected in implementation. This distinction is consistent with Pressman & Wildavsky (1973) emphasis on the chain of decisions separating policy intention from delivery and with Hall (2009) argument that tourism-policy implementation requires attention to the institutional processes through which formal policy becomes action. The Berau case shows that a master plan can remain strategically relevant while its operational translation becomes progressively less complete as implementation moves through subsequent planning and budgeting instruments.

This helps explain why broad thematic alignment did not produce equivalent implementation fidelity. Tourism priorities remained visible across regional and agency

planning, but individual RIPPARDA commitments were not consistently connected to indicators, responsible organisations, annual activities, locations, budgets, and reported outputs. The resulting gap was therefore less a matter of explicit policy contradiction than of uneven operational specification. Matland (1995) framework is useful here because broad policy objectives can preserve agreement at the level of general direction while allowing substantial discretion during implementation. In Berau, that discretion operated through annual priority setting, organisational mandates, programme selection, and budget decisions. The finding also complements tourism-policy implementation research showing that formal policy objectives are mediated by institutional arrangements, organisational relationships, resources, and actor interests rather than being translated automatically into implementation outcomes (Krutwayscho & Bramwell, 2010; Wang & Ap, 2013).

The second mechanism concerns the relationship between dispersed authority and policy integration. The instruments required for tourism development were distributed across public works, transport, environmental management, economic-development, investment, village-government, and destination-management functions. Such differentiation is not inherently problematic, because integrated tourism development does not require all relevant functions to be concentrated within one organisation. The implementation problem emerged when differentiated responsibilities were not consistently connected through shared goals, explicit role allocation, complementary programmes, compatible indicators, and coordinated resource decisions. This distinction is important because it shifts the analytical focus from organisational fragmentation itself to the capacity to govern interdependence. Peters (2018) similarly treats coordination as a response to interdependent governmental responsibilities, while tourism-governance research has long shown that destination development relies on relationships among organisations whose resources and authority are distributed rather than hierarchically unified (Bramwell & Lane, 2011; Hall, 2008).

The policy-integration perspective clarifies why the presence of many actors did not necessarily produce an integrated implementation system. Candel & Biesbroek (2016) distinguish policy integration across policy frames, subsystem involvement, policy goals, and policy instruments, and the Berau evidence suggests that these dimensions developed unevenly. Integration was comparatively visible at the level of policy framing because tourism was widely recognised as a cross-sectoral development concern, while governmental agencies, businesses, associations, village institutions, community organisations, and other actors were also involved in implementation. The weaker connection emerged at the level of operational goals and instruments, where organisations continued to work through separate programmes, indicators, and budgets. Participation and coordination activities therefore existed, but they did not consistently produce shared programming or collective accountability. In this respect, the problem was not insufficient actor involvement alone, but an incomplete transition from actor involvement to instrument integration.

Annual planning and budgeting became particularly important within this configuration because they represented the point at which broad strategic commitments acquired—or failed

to acquire—an operational vehicle. A RIPPARDA objective could remain legally valid while receiving limited annual expression, whereas an individual programme could be substantively compatible with the master plan without representing implementation of its wider architecture. The fluctuating Tourism Office budget illustrates this distinction, but the findings also show why fiscal capacity cannot be assessed from the lead agency's allocation alone. Tourism-supporting resources were dispersed across organisations responsible for infrastructure, transportation, environmental management, enterprise development, village programmes, and other functions. The relevant question is therefore not simply how much the Tourism Office received, but whether independently controlled expenditures formed a complementary package around shared tourism objectives. This finding reinforces the broader implementation argument that resources matter not only in their quantity but also in how they are institutionally connected to responsibilities and policy instruments.

The differentiated performance across the four RIPPARDA pillars is consistent with this explanation. Destination facilities, events, promotion, training, and community activities generated comparatively visible outputs because they could be delivered through identifiable projects or organisations, whereas market intelligence, local value-chain development, integrated visitor information, professional capacity, safety management, and cross-agency institutional arrangements depended on sustained relationships across organisational boundaries. The difference is therefore not adequately captured by distinguishing between implemented and unimplemented policy components. Rather, implementation was selective, with some components more readily converted into discrete activities while others required continuing coordination and complementary action across multiple actors. This pattern is consistent with Indonesian tourism-policy research showing that policy prioritisation can coexist with weaknesses in infrastructure, inter-agency coordination, human-resource development, and environmental management (Koerner et al., 2010). The Berau case adds a more specific explanation by locating these weaknesses within the interaction between vertical policy translation and horizontal policy integration.

This interpretation also explains why increasing visitor numbers should be treated cautiously as evidence of policy effectiveness. Recorded visitation indicates tourism demand and post-pandemic recovery, but it does not reveal whether implementation progressed evenly across destinations and policy pillars, whether local enterprises captured a greater share of tourism expenditure, or whether institutional capacity strengthened alongside demand. Tourism growth and integrated tourism development are therefore analytically distinct. This distinction is particularly relevant in a region whose economy remains strongly dependent on extractive activity, because tourism's contribution to diversification depends not only on attracting visitors but also on building productive linkages, local business capacity, infrastructure, skills, and institutions capable of retaining and distributing economic benefits (Breul et al., 2025; Carson & Carson, 2011). Evaluating RIPPARDA primarily through visitor totals would consequently obscure the institutional conditions required for tourism to operate as a broader regional-development strategy.

The Berau case consequently offers two related implications for the study of regional tourism planning. First, policy integration should be examined vertically as well as horizontally. Horizontal collaboration among agencies, businesses, communities, and other stakeholders cannot compensate fully for weak connections between a statutory master plan, subsequent development plans, annual programmes, budgets, and performance reporting. Second, formal policy coherence and operational integration should be treated as distinct dimensions of implementation. A master plan may successfully establish a common policy frame and retain strategic relevance while implementation remains uneven because organisational responsibilities, instruments, and resources are not sufficiently connected. The effectiveness of a regional tourism master plan therefore depends not simply on whether the document exists or whether tourism activities occur, but on whether government can sustain a traceable relationship between long-term commitments, annual delivery instruments, distributed responsibilities, complementary resources, and observable performance. In Berau, this distinction explains how formal policy coherence coexisted with uneven operational performance, linking the implementation gap directly to the incomplete integration of the regional implementation system.

CONCLUSION

The implementation of the Berau Regency RIPPARDA can be assessed as partially effective because formal policy coherence was not matched consistently by operational and institutional integration. The master plan provided a statutory strategic reference, maintained tourism within the regional development agenda, and supported identifiable activities across destination development, tourism marketing, tourism-industry development, and tourism institutions. However, its long-term commitments were not consistently connected to measurable indicators, clearly assigned responsibilities, target locations, annual programmes, budget allocations, and reported performance. Implementation was therefore selective rather than absent, with observable progress across all four pillars but without consistently forming an integrated regional delivery system.

This implementation gap resulted from the interaction between vertical discontinuity and horizontal fragmentation. Vertically, RIPPARDA priorities remained visible in subsequent planning instruments, but their translation into annual programmes, resources, and performance measures was uneven. Horizontally, many of the instruments required to achieve tourism outcomes—including infrastructure, transport, environmental management, enterprise development, investment, and local destination governance—were controlled by organisations operating through separate mandates and budgets. The findings therefore show how formal policy coherence can coexist with uneven operational performance when a cross-sectoral master plan is not supported by sufficiently connected responsibilities, programmes, indicators, and resources. In this sense, the effectiveness of a regional tourism master plan depends not only on maintaining its legal and strategic relevance, but also on the capacity of the regional

implementation system to integrate policy commitments across organisations and successive planning and fiscal cycles.

Improving implementation consequently requires more than revising the RIPPARDA or increasing the Tourism Office budget in isolation. Each strategic direction needs a clearer operational pathway linking indicators, responsible and supporting organisations, locations, annual activities, funding sources, and reporting arrangements, while tourism-supporting programmes and expenditure administered by different agencies need to be viewed as parts of the same implementation system. Coordination mechanisms would be more consequential if they connected joint programming, responsibility allocation, resource decisions, and monitoring rather than functioning primarily as forums for participation or information exchange. Given its planning role, BAPPERIDA can serve as an important integrative node in maintaining continuity between the RIPPARDA, regional development priorities, agency strategies, annual work plans, budgets, and performance reporting.

These conclusions remain bounded by the single-case design, retrospective interviews conducted in 2026, uneven documentary availability across organisations and fiscal years, and the absence of consolidated data on tourism-supporting expenditure outside the Tourism Office. The study therefore does not attribute changes in visitor numbers or Berau's economic structure causally to the RIPPARDA, nor does it assume that the institutional configuration identified in Berau applies uniformly to other regions. Comparative and longitudinal research could examine whether stronger vertical translation, shared indicators, and more integrated cross-agency budgeting produce different implementation patterns across regional tourism-planning systems.

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