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Jovana Trifković 0009-0004-2598-949X ✉ jovana.trifkovic@ekofis.ues.rs.ba
Faculty of Economics Pale, University of East Sarajevo, Bosnia and Herzegovina

TOURISM GOVERNANCE AND STRATEGIC DEVELOPMENT IN BOSNIA AND HERZEGOVINA, SERBIA AND CROATIA: INSTITUTIONAL FRAMEWORK AND STRATEGY IMPLEMENTATION

УПРАВЉАЊЕ ТУРИЗМОМ И СТРАТЕШКИ РАЗВОЈ У БОСНИ И ХЕРЦЕГОВИНИ, СРБИЈИ И ХРВАТСКОЈ: ИНСТИТУЦИОНАЛНИ ОКВИР И ИМПЛЕМЕНТАЦИЈА СТРАТЕГИЈА

Summary: *This paper examines how tourism strategies link development objectives to implementation instruments in Republic of Srpska, the Federation of Bosnia and Herzegovina, Serbia, and Croatia. Responsibilities differ across the frameworks. The aim is to identify differences in operational specificity and conditions for monitoring implementation. Structured qualitative analysis compares four strategies across ten common dimensions, supplemented by an operational plan and selected official reports. The matrix shows that all documents envisage measures and monitoring, but differ in how indicators relate to deadlines, measures to funding, and reports to usable data. Findings include inconsistent target dates, incomplete indicator fields, and the indicative nature of some financial estimates. Reports indicate coordination problems and interruptions in data sources but do not independently verify outcomes. The paper distinguishes these gaps and relates them to procedures for tracking budget commitments, assigning data responsibilities, and making corrective decisions. Conclusions concern documented arrangements, not causal effects on tourism outcomes.*
Keywords: *tourism governance; institutional capacity; strategy implementation; document analysis; development policy*
JEL classification: *Z38, D02, O21*

Резиме: *Рад испитује како туристичке стратегије повезују развојне циљеве са инструментима спровођења у Републици Српској, Федерацији Босне и Херцеговине, Србији и Хрватској. Поређени оквири имају различите надлежности. Циљ је утврдити разлике у оперативној одређености стратегија и условима праћења њиховог спровођења. Примијењена је структурисана квалитативна анализа четири стратегије у десет заједничких димензија, уз оперативни план и одабране службене извјештаје као допунске изворе. Компаративна матрица показује да сви документи предвиђају мјере и праћење, али се разликују у повезивању показатеља са роковима, мјера са финансирањем и извјештаја са употребљивим подацима. Утврђени су неусклађени циљни рокови, непопуњена индикаторска поља и индикативан карактер дијела финансијских процјена. Извјештаји указују на проблеме координације и прекиде извора података, али не представљају независну провјеру учинака. Допринос рада је раздвајање ових празнина и њихово повезивање са поступцима праћења буџетских обавеза, одговорности за податке и корективних одлука. Закључци се односе на документована рјешења; анализа не утврђује узрочне ефекте стратегија на туристичке резултате.*
Кључне ријечи: *управљање туризмом; институционални капацитет; имплементација стратегија; анализа докумената; развојна политика*
JEL класификација: *Z38, D02, O21*

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INTRODUCTION

Tourism strategies link sectoral development to public investment, employment, regional policy, and the management of natural and cultural resources. For economic policy, what matters is how a development priority becomes a measure with a responsible implementing body, a funding source, and a verifiable outcome. An insufficiently specified deadline makes it difficult to monitor an objective, contingent funding leaves the scope of an intervention open, and a break in a data source reduces the usefulness of reporting. This paper examines precisely these links within the formal framework of tourism policy.

Bosnia and Herzegovina (BiH), Serbia, and Croatia provide a relevant setting for comparing tourism development policy in neighboring countries with different institutional frameworks. The strategies of Republic of Srpska and the Federation of Bosnia and Herzegovina are examined separately, alongside the national strategies of Serbia and Croatia. The comparison is functional: it examines how the documents organize planning and implementation. It neither assumes constitutional equivalence between the entities and the states nor covers every level of tourism policy in BiH.

The aim of the paper is to establish, by applying the same analytical questions, how the four selected strategic frameworks connect development objectives with responsible actors, measures, deadlines, funding, and monitoring. The specific aims are to compare how objectives are operationalized, identify documented gaps, and determine what the selected reports can confirm about implementation. The main research question is: how do the selected tourism strategies connect development objectives with responsibilities, instruments, resources, and monitoring, and what gaps in these links can be documented? Three subsidiary questions are considered: which development themes are shared; how explicitly are implementation mechanisms described; and what do the selected reports add to the picture derived from the strategies themselves? Institutional capacity provides the theoretical point of departure, while the direct objects of analysis are the documented arrangements and limited evidence of how they function.

This paper extends the documentary component of the master's research by Trifković (2026) through a new analytical treatment. Its contribution is to distinguish different problems in connecting objectives with implementation: the coherence of indicators and deadlines, the specificity of financial commitments, and the usefulness of information for management decisions. A comparative matrix links these problems to specific provisions in the four strategies, while selected reports shed light on coordination and monitoring in practice. This approach allows recommendations to be tied to an identified gap at a particular stage of implementation.

1. THEORETICAL FRAMEWORK

1.1. Institutions and tourism governance

Institutional economics regards institutions as rules that structure economic interaction and shape transaction costs and incentives for investment (North 1990). The quality of these rules is particularly important in tourism, an activity dependent on public goods, multilevel regulation, and coordination between public and private actors. Tourism governance refers to the arrangements through which public authorities, the private sector, and local communities coordinate decisions about the use of a destination's shared resources (Bramwell and Lane

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2011). In this sense, tourism planning is a political and institutional process, not merely a technical one (Hall 2008).

Tourism policy is implemented by actors who control different resources: ministries set policy direction, local authorities influence land use and infrastructure, tourism organizations coordinate aspects of promotion and the tourism offering, and businesses and educational institutions provide services and skills. Hall (2011) shows why governance analysis must distinguish modes of steering and relationships among actors. A destination management organization may facilitate cooperation, but its name alone reveals neither its mandate, financing, nor accountability.

Research on competitiveness supports the relevance of this issue without attributing all tourism outcomes to institutions. Detotto, Giannoni, and Goavec (2021) find an association between governance quality and tourism outcomes, while Sun et al. (2025) examine institutional quality in the relationship between tourism and economic growth. Kubickova and Martin (2020) relate the role of government to the stage of destination development. In the model proposed by Dwyer and Kim (2003), policy and destination management help turn resource endowments into competitiveness. These studies justify an institutional focus, but do not, by themselves, permit an assessment of the implementation of a particular strategy.

1.2. The strategic cycle and institutional capacity

Strategic management in tourism is commonly described as a cycle of situational analysis, strategy formulation, implementation, and strategic control (Popesku 2016; Šerić et al. 2023). A strategy document is therefore only the first link in the chain. Implementation requires designated implementing bodies, secured financial and human resources, operational plans, and coordination among actors. Strategic control requires measurable indicators, baseline and target values, and regular reporting that permits corrective measures.

Wu, Ramesh, and Howlett (2015) distinguish analytical, operational, and political capacities at the individual, organizational, and system levels. Strategy documents can reveal intended support for these capacities: indicators and data relate to analysis; implementing bodies, deadlines, and funding to operations; and coordination and stakeholder involvement to political support. A document alone, however, cannot establish staff expertise, budget execution, the quality of informal cooperation, or the actual influence of stakeholders. The formal framework is therefore not equated with measured capacity in this study.

Pressman and Wildavsky (1973) direct attention to coordination problems in public policy implementation, while Andrews, Pritchett, and Woolcock (2013) examine the adoption of organizational forms without the corresponding functional capabilities. These approaches help formulate analytical questions. They do not, however, justify a conclusion that multiple levels of government are in themselves evidence of failure, or that similar language in strategies proves institutional mimicry. Such claims require evidence of actual behavior and outcomes.

Four questions derived from these approaches guide the analysis: which development themes the documents share; how they connect an objective, implementing body, instrument, deadline, and indicator; what procedures they provide for cooperation; and what the reports reveal about activities and the availability of data. These questions operationalize the main research question for qualitative document analysis.

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1.3. Positioning the study in relation to regional research

Metodijeski and Temelkov (2014, 234–237) compare the responsible bodies, duration of strategies, and planned tourism products of Balkan countries. Their review shows the prevalence of strategic planning and similarities in development themes, but does not examine how indicators, deadlines, and funding are connected to implementation. Because it draws on earlier strategic cycles, its descriptions of institutions cannot be transferred directly to the documents examined here.

Using a competitiveness index and the number of overnight stays for 2015–2019, Milanović and Perić (2022, 463, 470) conclude that Croatia is a more competitive tourism destination than Serbia. Mrkaić Ateljević (2019, 1–2) examines economic and tourism competitiveness in BiH using Porter's diamond. These studies assess the position of the tourism sector rather than the functioning of instruments in the current strategies. The finding that Croatia is more competitive does not contradict the limitations of certain data in the report identified here: the former concerns sectoral outcomes in an earlier period, whereas the latter concerns the ability to monitor a new strategy. Differences in the units of analysis preclude interpreting rankings or correlations as evidence of the effect of a particular strategy.

This analysis therefore complements comparisons of themes and tourism outcomes by examining the link between objectives, implementing bodies, deadlines, the status of funding, and data sources in four strategic frameworks. Distinguishing a formally envisaged mechanism from what a report confirms about it connects the regional literature with the concept of analytical and operational capacity (Wu, Ramesh, and Howlett 2015).

2. INSTITUTIONAL AND TEMPORAL CONTEXT

In the entity-level documents examined for BiH, the Ministry of Trade and Tourism of Republic of Srpska and the Federal Ministry of Environment and Tourism have the leading roles. The Federation's strategy expressly provides for cooperation with cantons, municipalities, and other ministries. This distribution of responsibilities raises coordination questions, but does not suffice to conclude that coordination mechanisms are absent (Ministarstvo trgovine i turizma Republike Srpske 2021, 101; Federalno ministarstvo okoliša i turizma 2023, 140).

There is a documented formal mechanism at the state level: the official website of the Ministry of Foreign Trade and Economic Relations of BiH states that the Working Group for the Coordination of Tourism Activities was established on 19 April 2007, with representatives of relevant institutions, the entities, Brčko District, and the Foreign Trade Chamber. That source establishes the formal creation and composition of the body; it does not establish its activity, the continuity of its meetings, or its effectiveness during the strategic cycle examined (Ministarstvo vanjske trgovine i ekonomskih odnosa Bosne i Hercegovine n.d.).

The strategies of Serbia and Croatia organize tourism policy at the national level, with roles for territorial authorities, tourism organizations, and other actors. For Serbia, the 2016–2025 strategy with an integrated action plan is analyzed. Croatia's strategy to 2030 provides for further operationalization through national and action plans. The difference between an integrated and a separate plan is treated as a difference in how the policy is documented, not as an automatic difference in institutional capacity (Vlada Republike Srbije 2016; Hrvatski sabor 2023; Ministarstvo turizma i sporta 2023).

The time frame covers the strategic cycles of Republic of Srpska (2021–2027), the Federation of BiH (2022–2027), Serbia (2016–2025), and Croatia (to 2030), which were also

analyzed in the master's research. This selection allows different forms of operationalization in neighboring systems to be compared while treating the end of one cycle separately from the early stage of another. The source verification cut-off date is 26 October 2026. At that date, the official list published by Serbia's Ministry of Tourism and Youth identified a 2026–2030 strategy published in „Службени гласник Републике Србије", no. 88 of 15 September 2026 (Ministarstvo turizma i omladine 2026c). The 2016–2025 strategy is therefore examined as a completed cycle, not as current policy.

3. METHODOLOGY

3.1. Selection of cases and documents

A structured qualitative comparative document analysis was applied to systematically extract and interpret relevant provisions (Bowen 2009). The four cases were purposively selected because of their geographic proximity, different institutional arrangements, and the opportunity to deepen the comparison begun in the master's thesis. The unit of comparison is the selected strategic framework; the unit from which evidence is extracted is a specific provision, a row in an indicator table, or an item in an action plan.

The core corpus comprises four strategies published by the competent institutions. The supplementary corpus includes complete official documents that expressly relate to an analyzed strategy and contain its operational elaboration, implementation activities, or indicators. Croatia's national and action plans were selected because they connect the strategy to 2030 with specific measures. Serbia's annual report for 2025 and final report permit examination of both the last year and the completed cycle as a whole. Croatia's report for 2023 provides an example of monitoring in the early stage of a new strategy. The selection is analytical and illustrative, not an exhaustive inventory of reports or a review of the latest situation. Different stages of the cycles are not used to compare the speed or success of implementation. The absence of reports for Republic of Srpska and the Federation of BiH from the supplementary corpus is not interpreted as evidence that such reports do not exist. The sources and their roles are set out in Table 1.

Table 1. Core strategies and supplementary sources

Case	Core strategy	Supplementary source for interpreting implementation
Republic of Srpska	Tourism Development Strategy 2021–2027 (Ministarstvo trgovine i turizma Republike Srpske 2021)	No supplementary report included in this corpus.
Federation of BiH	Tourism Development Strategy 2022–2027 (Federalno ministarstvo okoliša i turizma 2023)	No supplementary report included in this corpus.
Serbia	Tourism Development Strategy 2016–2025 with action plan (Vlada Republike Srbije 2016)	Final report and annual report for 2025 (Ministarstvo turizma i omladine 2026a, 2026b)
Croatia	Sustainable Tourism Development Strategy to 2030 (Hrvatski sabor 2023)	National and action plans; report for 2023 (Ministarstvo turizma i sporta 2023, 2024)

Source: author's compilation

Brčko District and individual cantonal and local strategies were excluded in order to retain the four selected cases. Contextual sources on coordination in BiH and Serbia's new cycle are used to verify the institutional and temporal context. The study does not cover every level of tourism policy or all legislation currently governing tourism.

3.2. Analytical dimensions and rules of interpretation

The ten dimensions were derived from the strategic management cycle, the literature on tourism governance, and the concept of policy capacity (Bramwell and Lane 2011; Popesku 2016; Wu, Ramesh, and Howlett 2015; Šerić et al. 2023). The same questions in Table 2 are asked of each case. The strategic horizon is recorded as context and the other dimensions as content and mechanisms. The presence of one provision in several dimensions is not counted as multiple achievements.

Table 2. Dimensions and questions for comparative analysis

Dimension	Question for extracting evidence
Institutional responsibility and coordination	Who leads implementation, who participates, and through what procedure are activities coordinated?
Strategic horizon	What period of validity and target dates does the document specify?
Measurable objectives and indicators	Are the indicator definition, baseline, target, deadline, and data source specified?
Implementation instruments	What measures, implementing bodies, deadlines, and operational plans connect objectives to activities?
Financial framework	Are potential sources, estimates, approved funds, or actual expenditures specified?
Monitoring and evaluation	Who reports, how often, on what, and how are the findings used for evaluation?
Destination management	Which organizations are described as existing, which are only proposed, and what are their roles?
Human resources	What measures develop professional skills, the workforce, and the implementing bodies' capacity?
Digitalization and data	Are marketing, administrative, or analytical systems and links between them envisaged?
Sustainability	Which economic, environmental, and social objectives have specific instruments or indicators?

Source: author's compilation

The evidence is distinguished according to whether a measure is explicitly envisaged, requires further specification, is not identified in the selected corpus, or is reported as implemented by a supplementary source. These labels describe the status of individual pieces of evidence and are not mutually exclusive ratings of an entire dimension. For example, one strategy may contain both fully specified and incomplete indicators. Failure to identify a provision in the sample is not interpreted as evidence that it does not exist in the wider institutional system.

An indicator without a baseline or target value is recorded as incomplete; a proposed organization as proposed; and an envisaged report as an obligation or intention. A potential funding source, an indicative estimate, an approved allocation, and actual expenditure are treated separately. For Croatia, the core document is the strategy to 2030, while the National and Action Plans elaborate the measures in greater detail. Content is compared qualitatively, without numerical scores, weights, or an aggregate ranking of institutional capacity.

3.3. Analytical procedure and limitations

The procedure involved selecting official documents; reading objectives, measures, indicator tables, and sections on implementation; and extracting findings using the same dimensions for all four cases. Interpretation recorded the original provision, its location, and the limits of what the document could establish. Key pages and sections are cited alongside the findings in the text; the matrix summarizes their comparison.

The comparison is limited by differences in the years of adoption, the duration of the cycles, levels of government, and types of supplementary document. Serbia's final report and Croatia's first annual report do not represent the same stage of policy. No comparative effects of the strategies are inferred from them. The analysis does not measure budget execution, administrative skills, or the causal contribution of policy to tourism outcomes, and it does not generalize its findings to every institution in BiH.

4. RESULTS OF THE COMPARATIVE ANALYSIS

The comparative matrix shows that all four strategies contain measurable objectives and mechanisms for implementation and monitoring (Table 3). Differences are evident in three links: between indicators and deadlines, between measures and financial commitments, and between envisaged monitoring and available information. The following sections develop these findings, while the supplementary reports further clarify issues of coordination and data quality.

Table 3. Comparative matrix of documented implementation mechanisms

Dimension	Republic of Srpska	Federation of BiH	Serbia	Croatia
Responsibility and coordination	The responsible ministry coordinates; other institutions and sector partners participate.	The federal ministry coordinates with cantons, municipalities, and other ministries.	The strategy sets out roles for the ministry, Tourist Organization of Serbia, councils, and territorial actors.	The ministry leads implementation with interministerial and territorial cooperation.
Strategic horizon	2021–2027; the indicator table also contains targets for 2028.	2022–2027; objectives and plans cover this period.	2016–2025; the completed cycle is analyzed.	Strategy to 2030; separate operational plans have shorter time frames.
Measurable objectives and indicators	Baseline and target values are provided; deadlines require clarification.	Quantified objectives are provided; some fields remain blank or undefined.	Growth objectives; activity indicators and sources of verification in the action plan.	Strategic performance indicators with baseline and target values.
Delivery instruments	Three-year and annual plans; detailed descriptions of measures.	Three-year and annual work plans; a link to public investment.	Integrated action plan: activities, implementing bodies, partners, deadlines, and verification.	Implementation through national and action plans is envisaged in the strategy.
Financial framework	Indicative amounts; an envisaged budget link; some funding is contingent.	Indicative estimates expressly do not commit the budget to an allocation.	Implementation subject to fiscal constraints; additional sources and partnerships.	State and European sources; elaboration envisaged in operational plans.
Monitoring and evaluation	Monitoring activities, reporting deadlines, and evaluation are specified.	Annual reporting and an evaluation plan; development of a monitoring system.	Annual reports envisaged; the action plan identifies responsible bodies and verification.	Reporting, mid-term evaluation, and ex post evaluation are envisaged in the strategy.
Destination management	Tourism organizations and envisaged territorial clusters; strengthening of roles.	A federal marketing organization and cluster organizations are proposed.	Destination management models and related legal changes are envisaged.	Strengthening the role of tourist boards and destination management.
Human resources	A separate objective for staffing, education, and professional development.	A separate priority for education, training, and workforce development.	Training for institutions, destination management, and entrepreneurship.	Human resources are a separate strategic priority.
Digital systems	Digital marketing and electronic registration.	Digitalization of marketing, content, and distribution; some indicators undefined.	Digital promotion, coordination tools, and the e-Turista program.	Innovation and digital transformation as a strategic priority.
Sustainability	Environmental protection and sustainability within the enabling environment.	Environmental principles, carrying capacity, and sustainability measures.	Sustainability objectives and guidelines for managing protected areas.	Year-round and regional balance, climate, competitiveness, and resilience.

Source: author's analysis based on the strategies and plans Ministarstvo trgovine i turizma Republike Srpske 2021; Federalno ministarstvo okoliša i turizma 2023; Vlada Republike Srbije 2016; Hrvatski sabor 2023; Ministarstvo turizma i sporta 2023

4.1. Shared themes and different forms of operationalization

Product development, market visibility, human resources, digitalization, and sustainability are present in all four frameworks, although they are not organized in the same way. The Republic of Srpska strategy identifies product development, marketing, human resources, and an enabling environment; the Federation of BiH strategy uses related value-chain priorities; Serbia's strategy combines growth objectives with measures and an action plan; and Croatia's strategy organizes its objectives around year-round and regional balance, the environment, competitiveness, and resilience. These are thematic similarities, not a measured convergence of strategies over time (Ministarstvo trgovine i turizma Republike Srpske 2021; Federalno ministarstvo okoliša i turizma 2023; Vlada Republike Srbije 2016; Hrvatski sabor 2023).

Serbia's strategy specifies human resource development through training and action-plan activities, and digitalization through digital promotion, coordination tools, and the e-Turista program (Vlada Republike Srbije 2016). Sustainability is present in the entity-level documents and Serbia's strategy, while Croatia's strategy organizes it through a broader set of strategic objectives and performance indicators. These comparisons describe the content and form of interventions, but their outcomes cannot be established from reading the strategies alone.

Destination management also takes different forms: tourism organizations, tourist boards, clusters, and proposed marketing or management organizations. The Federation of BiH strategy envisages a federal marketing organization and cluster management and marketing organizations, while Serbia considers models of destination management and related changes. These proposals document an intention to change institutions. Assessing their implementation would require establishing the legal status, staff, resources, and actual tasks of each organization (Federalno ministarstvo okoliša i turizma 2023; Vlada Republike Srbije 2016).

4.2. Measurability, deadlines, and the status of funding

The Federation of BiH strategy contains specific baseline and target values. For example, Annex 2 provides for an increase in overnight stays from 2,380,000 to 3,094,000 by 2027 and growth in gross value added in accommodation and food service activities from 376 million to 770 million in constant prices. At the same time, fields for some other indicators remain blank or marked for later definition. The analytical finding is uneven completeness of the indicator framework, not an absence of quantified objectives (Federalno ministarstvo okoliša i turizma 2023).

Table 16 of the Republic of Srpska strategy gives baseline values for 2019 and target columns for 2024 and 2028, despite its nominal 2021–2027 horizon. Assessing achievement of the objectives requires clarification of the relationship between the end of the strategic period and the target year in the table. The monitoring plan also provides for the specification of baselines and possible redefinition of target values in the first half of 2022. A final evaluation in 2028 serves a separate purpose and may reasonably follow completion of the cycle. The finding concerns the coherence of deadlines in the published text (Ministarstvo trgovine i turizma Republike Srpske 2021).

Serbia's strategy combines tourism growth objectives with activity indicators and sources of verification. Croatia's strategy contains strategic performance indicators, while the national plan adds outcome indicators. These levels should not be equated: the number of training sessions held indicates an activity delivered, whereas a change in skills or

productivity is a different type of result. The comparison therefore examines links among the levels instead of treating the number of indicators as a measure of quality (Vlada Republike Srbije 2016, 37–43, 83–94; Hrvatski sabor 2023, section 8; Ministarstvo turizma i sporta 2023, section 4).

The financial frameworks show different ways of connecting measures with resources. The Republic of Srpska strategy explicitly provides for costs to be included in the Budget Framework Document and the annual budget, while making the scope of some measures contingent on available funds. The Federation of BiH strategy states that its indicative estimates do not constitute a commitment to allocate funds. Serbia's strategy places implementation within fiscal constraints and provides for supplementary sources; Croatia's strategy identifies state and European funding sources, with details developed in the national plan. The shared analytical question is how far the envisaged link can be traced to an approved allocation and actual expenditure (Ministarstvo trgovine i turizma Republike Srpske 2021, 101; Federalno ministarstvo okoliša i turizma 2023, 140, 143; Vlada Republike Srbije 2016, 82; Hrvatski sabor 2023, section 10; Ministarstvo turizma i sporta 2023, section 5).

4.3. Envisaged monitoring and published evidence

All four core documents contain provisions on monitoring. Section 8.4 of Serbia's strategy provides for annual reports, while the action plan specifies implementing bodies, periodic reports as a source of verification, and deadlines for coordination activities (Vlada Republike Srbije 2016). The analysis distinguishes these envisaged procedures from their later application as described in the reports.

In Serbia, the annual report for 2025, dated 5 May 2026, and the final report, dated 1 June 2026, were published. The final report covers the objectives of the 2016–2025 cycle and the results of the action plan. Croatia's report for 2023, published in July 2024, presents performance indicators and implementation activities. These documents establish that reporting is present in the selected corpus. Their different scopes do not permit comparison on a common scale, nor do the 2025 annual report and the final report establish that reporting was regular throughout the entire cycle (Table 4).

Table 4. Separate interpretation of the reporting evidence

Source	Scope and date	Document content	What can be concluded
Serbia	Annual report for 2025: 5 May 2026. Final report for 2016–2025: 1 June 2026.	Objectives, data, and action-plan results; findings from an earlier ex post analysis reported separately.	Establishes the existence of retrospective reporting. Does not establish an uninterrupted annual series; earlier criticisms cannot automatically be assigned to the entire cycle.
Croatia	Report for 2023; July 2024.	Performance indicators and activities; data from different years and documented gaps.	Establishes public annual reporting for the selected year. Does not establish the effect of the strategy, independent verification, or the latest situation in 2026.

Source: author's analysis based on Ministarstvo turizma i omladine 2026a; Ministarstvo turizma i omladine 2026b; Ministarstvo turizma i sporta 2024

In the section drawn from an earlier ex post analysis, Serbia's final report conveys criticism of coordination, intervention logic, and the links between objectives and indicators. It also identifies eTurista as an example of initial digitalization. Because the document itself explains that it combines the earlier analysis with later data and a final review, these

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criticisms are not treated as a single assessment of every year through 2025. The finding is that envisaged mechanisms and reporting may coexist with documented coordination problems; this does not imply that the mechanisms were wholly absent (Ministarstvo turizma i omladine 2026a).

4.4. Temporal limitations of indicators: the case of Croatia

Croatia's report for 2023, published in July 2024, presents indicators from different years (Table 5). Some values refer to 2022 and predate implementation of the new strategy. They are therefore not presented as the most recent situation in October 2026 or as an effect of the strategy (Ministarstvo turizma i sporta 2024).

Table 5. Selected values reported in Croatia's report for 2023

Indicator	Baseline in the report	2030 target	Reported value and year
Share of revenue in quarters I, II, and IV in total tourism revenue	37.1%	44.2%	35.4% (2022)
CO_2 emissions in accommodation and food service activities	46,196 t	27,717 t	47,423 t (2022)
Overall TTDI ranking	42	≤ 35	46 (2024 edition)
TTDI: prioritization of travel and tourism	43	≤ 35	38 (2024 edition)
TTDI: safety and security	23	≤ 15	21 (2024 edition)
GVA per employee, % of the European Union average	81.8%	100%	Unavailable; dataset withdrawn in 2023.

Note: TTDI — Travel & Tourism Development Index; GVA — gross value added. The TTDI entries specify the index edition year.

Source: author's analysis based on Ministarstvo turizma i sporta 2024

The values shown may indicate the distance from a target at a particular point, but do not establish an effect of the strategy adopted at the end of 2022. The share of revenue outside the third quarter and emissions figures for 2022 predate its subsequent implementation. The CO_2 indicator relates to accommodation and food service activities; it does not represent the total carbon footprint of tourism travel. Particular caution is needed with the TTDI: methodological changes in the 2024 edition limit direct comparison with the earlier edition, so the reported rankings are not analyzed as a homogeneous time series without harmonized baseline data (World Economic Forum 2024).

The unavailability of gross value added per employee as an indicator demonstrates that monitoring depends on continuity in statistical sources. The report states that the relevant dataset was withdrawn in July 2023. The practical implication is the need to document breaks in a series and explain any replacement indicator or source (Ministarstvo turizma i sporta 2024).

5. DISCUSSION AND IMPLICATIONS FOR DEVELOPMENT POLICY

The strategies have similar development priorities but differ in how they connect objectives with deadlines, resources, and monitoring. Differences in target dates, the completeness of indicators, and the status of financial estimates are evident in the documents of Republic of Srpska and the Federation of BiH. Serbia's final report conveys coordination problems despite the procedures envisaged, while the Croatian report reveals limitations in

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the use of some data. Recommendations should therefore be tied to the gaps identified and distinguish what a strategy envisages from what a report provides evidence for.

The first implication concerns the relationship between analytical and operational capacities. In the framework of Wu, Ramesh, and Howlett (2015), data and analysis serve a different function from the organization of implementation. In this corpus, that distinction is visible in an objective with a numerical value but an unclear deadline in the Republic of Srpska strategy, and in the combination of complete and incomplete indicators in the Federation of BiH strategy. These findings direct attention to whether an individual indicator can be used for monitoring and accountability. The economic implication is that public investment priorities are harder to justify when a planned result cannot be linked to a clear period and data source. This is an interpretation of a mechanism, not a measured loss of efficiency in these systems.

The second implication concerns the specificity of funding. The Republic of Srpska strategy envisages a link to the budget, while the Federation of BiH strategy expressly limits the binding nature of its estimates. Serbia's strategy identifies fiscal constraints, whereas Croatian documents distribute the financial detail between the strategy and an operational plan. From the institutional perspective of North (1990), clear rules and commitments matter for the predictability of decisions. Applied to these findings, tracking a measure from the strategic estimate to budget allocation and execution would help establish which part of a program has secured funding. This matters to a private investor planning investments dependent on public infrastructure, training, or destination support. Document analysis establishes the status of financial statements; it does not measure investors' responses.

The third implication concerns responsibility for coordination. Pressman and Wildavsky (1973) direct analysis towards interdependent decisions in implementation, while Hall (2011) emphasizes different forms of tourism governance. For BiH, the existence of a formal working group and entity-level provisions on cooperation are relevant. The recommendation therefore focuses on their current mandates, information exchange, and follow-through on agreed tasks. Serbia's final report further shows the value of examining coordination in a system with a national strategy and an action plan. The number of levels of government does not, by itself, explain how a system functions; the decisions and commitments of actors must be traced.

The fourth implication follows from distinguishing the publication of a report from its use. The Croatian example shows that a report may contain lagged data, a withdrawn statistical source, and rankings from methodologically different index editions. Serbia's reports combine annual and final coverage with findings from an earlier analysis. These features determine what a decision-maker can reliably use to adjust a program. This finding extends regional comparisons of strategies beyond their themes to the conditions under which monitoring supports policy learning. It relates to analytical capacity in Wu, Ramesh, and Howlett (2015) and to the distinction between organizational form and functioning examined by Andrews, Pritchett, and Woolcock (2013).

A distinct result of the comparative analysis is the identification of three gaps that can arise even when a strategy contains objectives, measures, and formal monitoring provisions. A target date beyond the strategic horizon complicates temporal assessment; an indicative funding estimate does not establish a budget commitment; and a report based on non-comparable or unavailable data constrains corrective decisions. Examples from different cases show why the presence of a mechanism in a document is not sufficient evidence that it is usable. Compared with studies of tourism products and competitiveness (Metodijeski and Temelkov 2014; Milanović and Perić 2022), the contribution lies in a verifiable comparison of these links, without ranking implementation or claiming a causal effect.

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Table 6. Recommendations linked to documented findings

Case / level	Initial finding	Priority action	Evidence of progress
Republic of Srpska	Target dates in the indicator table extend beyond the strategic horizon; a budget link is envisaged, and some funding is contingent.	Clarify indicator deadlines and track the envisaged link between measures, allocations, and expenditure.	Clarified deadlines; links between measures, budget lines, and budget execution reports.
Federation of BiH	Alongside complete indicators, some fields are incomplete; financial estimates are indicative.	Complete specific blank fields, sources, and responsible data providers; track allocations by measure.	A complete indicator register and a report separating the plan, approved funds, and expenditure.
BiH state level	A working group was formally established; its current functioning has not been established.	Review the existing body's mandate, membership, and activities; define joint tasks and data standards.	Current acts, minutes, agreed outputs, and follow-up on conclusions.
Serbia	Monitoring obligations exist; the final report conveys coordination and intervention-logic problems.	In the new cycle, examine how lessons from the final report relate to implementing bodies, indicators, and annual reporting.	Clearly linked lessons, measures, and indicators; a regular public sequence of reports.
Croatia	The report contains data from different years, a withdrawn statistical source, and rankings from methodologically different index editions.	Document reference years and breaks in series; explain replacement sources and methodological harmonization.	Metadata, comparable series, and an explanation of changes to indicators.
All cases	An envisaged mechanism is not the same as evidence that it has been applied.	Connect reporting to decisions: specify the problem, corrective measure, responsible body, and deadline.	A record of the decision and a subsequent report on its implementation.

Source: author's compilation

The recommendations in Table 6 address different types of identified gaps. An undefined indicator calls for improvements to the data and method; contingent funding calls for tracking allocations; and a coordination problem calls for clear responsibility and procedures for information exchange. Implementation of these recommendations requires staff, time, and resources, so priorities must be set in light of the significance of a specific measure and the institution's ability to act. Progress in implementing the recommendations should be documented in a decision and a subsequent report on its execution.

Differences may also reflect the time at which strategies were developed, access to funding sources, maturity of the cycle, and the regulatory context. This study does not disentangle their individual effects. Supplementary reports concern different phases and are not available for all four cases in the selected corpus, so conclusions about how mechanisms function have a narrower reach than conclusions about the content of the strategies.

CONCLUSION

Comparison of the four strategies confirms that shared development themes do not imply the same degree of operational specificity. All the frameworks provide for measures and monitoring, but differ in the coherence of indicators and deadlines, the status of financial estimates, and the availability of information for decision-making. The Republic of Srpska strategy documents a budget link alongside contingent funding for some measures and target years beyond the strategic horizon. In the Federation of BiH, some indicator fields remain incomplete despite quantified objectives, while financial estimates are indicative.

Serbia's strategy contains an action plan and reporting obligations, while the final report also conveys coordination problems. The Croatian framework elaborates the strategy through an operational plan, but the report for the selected year contains data with different reference periods and an unavailable statistical source. The existence of a plan, indicator, or report therefore cannot be equated with secured funding, regular functioning of a mechanism, or a reliable assessment of performance. This conclusion concerns the usefulness of documented instruments, not the overall effectiveness of the institutions.

The paper's contribution is to distinguish these problems and link them to development policy procedures. Monitoring strategies requires clarifying target dates, completing indicator fields, linking measures to approved allocations and actual expenditure, assigning responsibility for data exchange, and documenting decisions taken on the basis of reports. In BiH, this includes reviewing how existing coordination mechanisms currently operate. The proposed procedures correspond to different types of gaps shown in the matrix and do not presume a single solution for every case.

Future research could apply the same matrix to Serbia's new strategic cycle and to comparable reporting years for all four cases. Data on budget execution, staffing capacity, and corrective decisions would make it possible to examine whether the envisaged mechanisms function and under what conditions they contribute to outcomes. The present findings are limited to the documents analyzed and the selected reports; they do not establish a causal effect of the strategies on tourism outcomes.

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