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James Hanrahan, Emmet McLoughlin

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Planning for the Economic Impacts of Tourism in Ireland: A Local Authority Perspective

Dr James Hanrahan* and Emmet McLoughlin**

* Tourism Programme Chair, Department of Marketing, Tourism and Sport, Institute of Technology Sligo, Ireland and ** School of Business and Social Sciences, Department of Marketing, Tourism and Sport, Institute of Technology Sligo.

Abstract

In this study, the author's investigate the level of Local Authority economic planning in Ireland. Every Irish Local Authority, County Development Plan (CDP) was investigated, utilising a content analysis approach to differentiate the levels of sustainable economic planning for tourism in 2014. Analysis has found that some Local Authorities seem to acknowledge tourism's potential for economic development and are developing plans based on this. In spite of this, further analysis reveals a lack of strong effective policies, strategies, economic indicators and guidelines to sustainably manage the economic impacts of tourism. The findings from this paper suggest that Local Authorities in Ireland still have a lot of work to do if they are to proactively plan to mitigate tourism's negative economic impacts and maximise the positive potential for all tourism stakeholders within the county parameters.

Keywords: sustainable tourism planning; tourism indicators;
economic impacts; Local Authorities; Ireland

Introduction

Tourism is often viewed as an important instrument for economic growth and development (Tang & Tan, 2013; Webster & Ivanov, 2014), thus increasing the economic welfare of host communities. Current trends in the economic climate, particularly in Europe have according to Tugcu (2014: 207) "resulted in governments

identifying and subsidising productive sectors of the economy to solve macro-economic problems such as growth, unemployment and fiscal or monetary instabilities". Tourism is one of these sectors currently playing a significant role in Ireland's economic recovery. According to Ireland's National Tourism Development Authority (Fáilte Ireland, 2014) spending by overseas visitors to Ireland in 2013 rose by 7% compared to the arrivals in 2012. Similarly, data obtained by the Irish Department of Transport, Tourism and Sport (DTTS, 2013) shows that the number of trips into Ireland from key target markets rose by 8%, while spending was up 11.5% for 2013 when compared with 2012. Tourism now represents over 3% of Irish GDP and provides employment for approximately 180,000 people (DTTS, 2013). These figures seem to support Fáilte Ireland's (2014) claim that "tourism was turning a corner after a number of very difficult seasons". Yet despite such positive growth, some key factors must be considered in relation to its sustainability. Tourism's growth at the moment shows a poor dispersal of tourist arrivals on the periphery. This may be addressed by the new tourism product launched along Ireland's West Coast which comprises of a 2500km drive tourism route known as the Wild Atlantic Way (WAW). However, Webster and Ivanov (2014: 137) caution that "in reality more visitors in the destination do not always mean more money spent by them, nor that more money spent by visitors in the destination will generate economic growth leading to economic development". In line with this perspective, several authors recognise that tourism related leakages from the local economy (Ivanov, 2005b; Lejárraga & Walkenhorst, 2010; Stabler, Papatheodorou, & Sinclair, 2010; Webster & Ivanov, 2014) could even lead to a decrease of the economic benefits of tourism development for the local population (Ivanov, 2005a, 2005b; Webster & Ivanov, 2014). As a result, managing tourism related

leakages is just one of the many economic impacts that require careful monitoring by Local Authorities in order to achieve a long term sustainable industry.

Although the need to manage the economic impact of tourism is widely acknowledged in scholarly literature, little empirical research pertaining to economic sustainability is conducted on the topic in Ireland. To bridge this gap, the authors attempt to analyse Local Authorities' County Development Plans (CDP) which are legally required, for the presence of strategies to enhance the economic impact of tourism.

Economic considerations in tourism planning

It has long been recognized that tourism can have a significant impact on economic activity (Antonakakis, Dragouni and Filis, 2015; Chou, 2013; Cooper et al, 2008; Schubert, Brida & Risso, 2011). Foreign exchange earnings together with income and employment generation are the primary motivations for national and local governments when considering tourism as a development option. However, problems relating to leakages, loss of culture and damage to the environment require solutions by the way of effective planning. As such, the need to plan sustainably for tourism cannot be underestimated.

In order to fully comprehend the connection between Local Authorities in Ireland and sustainable tourism planning, it is important to first define the role Local Authorities have in developing tourism. To do this we follow Charlton and Essex, (1996) who argue that 'Local Authorities involvement in tourism has become established principally through the provision of local tourism infrastructure, the maintenance of an attractive environment through planning and development control, proactive policies to stimulate the private sector and the promotion and marketing of tourism'(Charlton and Essex, 1996, p.176). This definition puts emphasis on the role Local Authorities have in

developing policies to stimulate the private sector. Policies here should for example, support the local provision of food, craft attractions and accommodation, while encouraging local entrepreneurs to establish tourism enterprises. The definition provided by Charlton and Essex (1996) stresses this valuable role Local Authorities have in balancing the interests of the local tourism enterprise (UNEP/UNWTO, 2005) together with developing policies to encourage private sector development. Both of which are key elements in planning sustainably for tourism.

The main characteristic of tourism planning according to Gunn (1994) is to generate income and employment, ensure resource conservation and traveler satisfaction. The numerous planning approaches identified are influenced by different political, socio-economic and cultural conditions unique to each destination. As such, these approaches have been the focus of much critique over the years (Hanrahan, 2009; Ivars, 2004; Murphy, 1985; Tosun and Jenkins, 1998). Earlier approaches to tourism planning generally reflected an uncomplicated view of tourism. For example, the economic centred approach to tourism planning according to Ivars (2004), regarded tourism as a potential contribution to economic growth and regional development. This economic approach to tourism planning ended up placing the economic impacts over environmental and social aspects. However, this approach does attend to factors that could put at risk its economic efficiency such as development opportunity costs and identifying the most profitable market segments (Ivars, 2004). However, tourism-related leakages from the local economy could even lead to a decrease of the economic benefits of tourism development for the local population (Ivars, 2004; Lejárraga and Walkenhorst, 2010; Webster and Ivanov, 2014). By nature, this approach to tourism planning is considered unsustainable.

Additionally, the boosterism approach to tourism planning had dominated the industry since the concept of mass tourism first emerged in the 1970's. Boosterism promoted the destinations assets in order to stimulate market interest thus increasing economic benefits (Andriotis, 2000; Džzdarevđc, 2010; Dredge, 1999; Hall, 2005; Ivars, 2004). This planning approach however tended to ignore the potential negative social, environmental and economic impacts associated with tourism. Boosterism was however criticised by Page (1995) as a planning approach that does not involve local residents in the planning process and further explains that the carrying capacity of the destination is not given sufficient attention. Hall (2000) also expresses his doubts about this planning approach as it reveals an actual lack of planning. For that reason, it can be considered that the boosterism approach to tourism planning is not viable long term.

It should be noted that tourism can assist in the development of the local economy as well as promoting balanced sustainable growth. But this can only be achieved if planned in a sustainable manner. Sustainable planning for tourism can represent an undeniably valid concept, with its development based on the three essential principles of sustainability growth (Hall, 2000; Ivars, 2004; Mowforth & Munt, 2009; Waligo, Clarke & Hawkins, 2013). This sustainable approach acknowledges the importance of economic growth, seen as the main advantage when developing tourism.

There has been several methods and techniques formed in recent years for use by Local Authorities in reducing many of tourism's negative economic impacts. Their main aim is to provide a reliable degree of sustainability in the tourism sector. Since a greater multiplier effect is a consequence of fewer leakages, Local Authorities could endeavor to develop and strengthen the links between tourism and other economic sectors of the community. For example, by building stronger links with the local farming community, Local Authorities together with local farmers could discuss how to further develop

agricultural-based products and attractions. Apart from agriculture, Local Authorities could also play a role in the provision of tourism enterprise incubation centres to further stimulate local entrepreneurship within their respective counties.

While linking local production with the tourism industry can have its benefits, it could be in some cases difficult to carry out without some form of regulation. Mowforth and Munt (2003) point out that regulation imposed on the tourism industry is viewed by some as a way of preventing dishonest or unlawful activities. Similarly, the UNWTO (2012) point out; that international organisations may attempt to regulate the tourism industry in the form of international agreements and guidelines. However, when implementing any form of legislation, a certain level of political motivation can be present, particularly in the multi-party democratic states of Europe. Additionally, regulations materialising from the scientific community in particular could end up being redundant due to conflict from interest groups from both sides of the argument. As a result, Mowforth and Munt (2009) explain that regulation can ultimately suffer from a lack of commitment without any legislative enforcement on part of national governments. Furthermore, the overall goal of the UNWTO is to promote tourism as a driver of economic growth, inclusive development and environmental sustainability while offering leadership and support to the sector in advancing knowledge and tourism policies worldwide (UNWTO, 2014). However, Mowforth and Munt (2003) point out that many international agreements also can be either unequivocally or indirectly politically motivated. This is especially evident when they stem from a body such as the UNWTO.

The crucial role of tourism as a catalyst for both national and regional economic development has been well documented (McGehee & Andereck, 2004; Styliadis & Terzidou, 2014). This has resulted in a number of guidelines and strategies developed

by experts to aid forward planners in developing economically sustainable tourism. Take the Global Sustainable Tourism Council's Criteria for Destinations (GSTC-D) as an example. They were developed by the tourism community as a response to the global challenges identified by the United Nations (UN).

The GSTC-D for destinations is guiding principles together with performance indicators that have been designed to guide destination managers, local businesses and communities towards a path of sustainability. The economic criteria developed by the GSTC-D applicable to this study are shown in Table 1 (below).

Table 1. GSTC criteria to maximize economic benefits to the host community and minimize negative impacts

- Economic monitoring
- Local career opportunities
- Public participation
- Local community opinion
- Local access
- Tourism awareness and education
- Preventing exploitation
- Support for community
- Supporting local entrepreneurs and fair trade

Adapted and modified from: (GSTC, 2013).

It should be noted that for Local Authorities, some of the 41 specific criteria may not be applicable to specific tourism destinations due to certain environmental, social or economic conditions (GSTC, 2013). Furthermore, it should be noted that smaller destinations may not be able for the comprehensive application of all the criteria due to limited resources. However for the purpose of this study it was established that 41 (GSTC, 2013) criteria were applicable to the Local Authorities in Ireland and thus were incorporated into the content analysis tool.

Organisations such as the OECD have promoted indicators as useful, reliable and easily comprehensible assessment and communication tools for decision makers. The newest set of sustainability indicators is the European Tourism Indicators System for Sustainable Management at Destination Level (ETIS), which was developed by the European Commission and launched in 2013. The ETIS aims to monitor, manage and measure sustainability performances at European destinations (Torres-Delgado & Palomeque, 2014) and is based on the concept of shared responsibility and the principle of joint decision making (EC, 2013; Torres-Delgado & Palomeque, 2014). The ETIS is a key initiative developed in response to the priority that Europe maintains its position as the leading tourism destination in the world.

Furthermore, the UNWTO's aims for sustainable tourism were also incorporated into the content analysis tool. These aims were developed in 2005 in order to provide governments with guidance and a framework for the development of policies for more sustainable tourism (UNEP/UNWTO, 2005). These aims are amalgamated into the three pillars of sustainability which according to several authors need to be sufficiently interrelated to achieve sustainability when planning for tourism (Byrd, Cardenas & Greenwood, 2008; Swarbrooke, 1999). The economic criteria under the UNWTO's aims are economic viability, local prosperity, employment quality and social equity. These aims have delivered a beneficial baseline for planning sustainably for tourism since their inception in 2005. As can be seen, these guidelines and strategies are considered important blueprints for Local Authorities to utilise in conjunction with relevant legislation in the tourism planning process. Without these guidelines and strategies, successful sustainable economic tourism planning can be restricted.

For the purpose of this study the content analysis tool utilised the UNWTO's aims for sustainable tourism, European Tourism Indicators System for Sustainable Management

at Destination Level, and the Global Sustainable Tourism Council's Criteria for Destinations which were incorporated into the content analysis tool. These were tested and piloted to ensure the content analysis tool was robust and focused on established indicators for sustainable tourism.

Methodology

Ireland, and in particular each Irish Local Authority which are legally required under the Planning and Development Act 2000 and 2010 to develop a CDP, were chosen as the focus of this study. This was due to the fact that while the economic benefits provided by tourism development are well known, little attention has been paid, particularly at local level of how we plan to maximise these economic benefits. Ireland (population 4.6 million) is well known for its scenic coastlines, beautiful natural environment and friendly towns and villages. The Local Authorities plan for and manage many of the indispensable features Ireland continues to offer to the 6.7 million international visitors. Moreover, Fáilte Ireland recently developed the WAW, Ireland's first long-distance (2500km) coastal touring route. This route relies on the eight Local Authorities to plan and manage essential tourism infrastructure along the WAW. Ireland's main markets (6.7 million) are principally from Britain, mainland Europe, and North America. Both international and domestic tourism generates €5.8 billion for the economy which accounts for 3% of GDP (Fáilte Ireland, 2014).

Local government functions in Ireland are mostly exercised by thirty-one Local Authorities, termed County, City or City and County Councils. The area under the jurisdiction of each of these Local Authorities corresponds to the twenty-six of the traditional counties of the Republic of Ireland. However, in 1994 Dublin County Council and the Corporation of Dún Laoghaire were abolished with their administrative

areas being divided among three new counties: Dún Laoghaire–Rathdown, Fingal and South Dublin, thus the total number of Local Authorities (County Councils) in Ireland is twenty nine, covering twenty six different counties and including three administrative counties which were all assessed in this study. Each of these Local Authorities increasingly wants to attract more tourism. How they plan for this can be seen in their CDP and this is the primary focus of this study through content analysis.

Content analysis was the primary quantitative analysis tool utilised in this paper, and while this represents quantification on a limited scale it still is anchored in the quantitative research paradigm. According to Zipf's law (1949) the assumption is that words and phrases mentioned most often are those reflecting important concerns in every communication. Therefore, quantitative content analysis can involve; frequencies, direction, intensity and space measurements (Jennings, 2010; Neuman, 2006; Sarantakos, 2005). However, a content analysis can extend far beyond plain word counts, for example keywords can be assessed in the context of their specific meaning in the text (Krippendorff, 2004). Further to this, it is important to note that quantitative research takes an analytic approach to understanding a number of controlled variables. Increasingly, tourism researchers are using content and textual analysis as a means of critical investigation when faced with textual forms of data, for example written documents such as tourism policies, tourism plans or even visual materials such as photographs and brochures. Muehlenhaus (2011) suggest that the content analysis approach was originally designed to help researchers discern patterns, themes, and repetition within and across numerous text documents. As such, this approach was utilised in this study.

Method

Local Authorities or County Councils have a jurisdiction based on the geographic parameter of their respective county. Within these counties the Local Authority has a legal remit under the Planning and Development Acts 2000 and 2010 to plan for infrastructure, society, environment and economic development. Within these plans the CDPs have provided a section on tourism development for within these counties. This is the focus of this study. The authors identified and analysed these CDP's to determine the levels of planning for the economic impacts of tourism. This analysis centred on sixteen criteria based on existing theory and incorporating various models and guidelines developed by the industry such as the Aims of Sustainable Tourism (UNEP/UNWTO, 2005), ETIS (EC, 2013) and the GSTC Criteria (GSTC, 2013) shown in Table 2 below.

Table 2. Example of some of the criteria for assessing the economic sustainability of County Development Plans (CDP's)

What year does the CDP cover?
Volume dedicated to tourism planning within the CDP
Is there a specific tourism policy section in the CDP?
Number of specific tourism policies within the CDP
Number of tourism strategies to implement the tourism policies
Tourism policies integrated within other areas of the CDP
Is the tourism plan compliant with SEA legislation 2004?
European Tourism Indicator System (2013)
UNWTO: Aims for Sustainable Tourism (2005)
Economic viability
Local prosperity
Employment quality
Sustainable tourism development and design standards
Sustainable tourism indicators integrated into plan
Positive economic impacts of tourism supported
Econometric analysis of tourism earnings carried out
Management of leakages from tourism
Provides opportunities for local entrepreneurs to establish tourism enterprises
GSTC Criteria for Destinations (2013)
Economic Monitoring
Local career opportunities
Public participation
Local community opinion
Local access
Tourism awareness and education
Preventing exploitation
Support for the community
Supporting local entrepreneurs and fair trade

Source: adapted from (UNWTO, 2001; Hanrahan, 2009; EU, 2013; GSTC, 2013).

A content analysis approach as argued by Neuman (2006) lets the researcher reveal the content in a source of communication. Also a researcher can compare content across many texts and analyse it with quantitative techniques (i.e. charts and tables). As such, this study utilised this approach to identify the above sixteen criteria in Local Authorities development plans. This also provided a framework for the constant comparison of plans.

Sampling and Selection

Given that the aim of the study was to assess the level of planning for the economic impacts of tourism at a Local Authority level throughout the Republic of Ireland, the research involved a complete population of all twenty nine Local Authorities' CDP's.

Data Analysis

To facilitate constant comparison throughout the research process and to highlight any variations between the Local Authorities, the data was inputted into a content analysis tool for each development plan. The data from each category was then analysed and discussed in the context of current international literature and their connection with other Local Authority plans.

Criteria assessed within analysis of CDP	Local Authorities in Ireland (abbreviated by first and last letter DL = Donegal)																												
	CW	CN	CE	CK	DL	D	sD	F	G	KE	KD	KY	LS	LM	LK	LH	LD	MH	MO	MN	O	R	S	Ts	Tn	WD	WM	WX	W
Tourists arrivals 2013 (numbers in 000s)	167	207	779	1,9	468	5,3	5,3	5,3	1,7	411	267	1,5	25	135	528	73	97	272	591	23	82	110	315	95	129	467	170	684	398
Tourism revenue 2013 (€MN)	42	54	176	528	127	596	596	596	456	59	64	370	29	32	166	61	19	58	154	28	27	25	83	45	30	98	80	167	105
Year of publication of the CDP	09	14	11	09	12	10	10	11	09	14	11	09	11	09	10	09	09	13	14	13	09	14	11	09	10	11	14	13	10
Volume dedicated to tourism planning within CDP	7	12	12	11	6	1	1	9	3	6	6	16	11	8	5	8	5	7	1	4	9	6	5	2	6	9	10	19	21
Sustainability indicators integrated into plan																							x						
Management of leakages from tourism			x								x		x					x			x	x							

Figure 1. Example matrix of content analysis framework

The twenty nine Local Authorities displayed in the matrix are abbreviated by the first and last letter of the county they represent. Also, figure one clearly highlights how Local Authorities varied on the categories assessed. For example, the first and last letter of County Monaghan is abbreviated by “MN”, and its CDP was published in 2013. County Monaghan had 123,000 tourists' arrivals for the year 2013, which generated revenue of €28 million. Its CDP dedicated four (4) pages to tourism, were a content examination found sustainable indicators or policies for the managing the leakage from tourism within County Monaghan.

Results and Discussion

The principal areas that emerged from within the analysis are discussed in context of Local Authority CDP's across Ireland. The content analysis approach, aims to provide a nationwide perspective on the levels of planning for the economic impacts of tourism in Ireland. Each Local Authority CDP's were assessed in order to determine if the CDP was capable of managing these impacts sustainably.

The tourism industry is one of the global economic success stories of the last 40 years (Jamal & Robinson, 2012). But the continued evolution of the tourism industry, suggests that the favourable economic impacts of tourism need to be monitored and managed, through practical up-to-date policies at both national and local level. With this in mind, analysis of CDP's has found that twenty (69%) Local Authorities supported the economic impacts of tourism as part of their overall tourism policy. Additional investigation discovered that these tourism policies generally reflected what both Lickorish (1994) and later Mason (2008) described as tourism's most common economic impacts, for example, foreign exchange earnings and generation of income, employment and regional development. However, Cooper et al (2008) warns that such contributions can however, cause inflation, opportunity costs and over dependence on tourism as an industry. Therefore these need to be monitored and managed sustainability.

Criteria assessed within analysis of CDP	Local Authorities in Ireland (abbreviated by first and last letter DL = Donegal)																												
	CW	CN	CE	CK	DL	D	sD	F	G	KE	KD	KY	LS	LM	LK	LH	LD	MH	MO	MN	O	R	S	Ts	Tn	WD	WM	WX	W
Tourists arrivals 2013 (numbers in 000s)	167	207	779	19	468	5.3	5.3	5.3	1.7	41	267	1.5	125	135	628	173	97	272	591	123	82	110	315	195	129	467	170	584	398
Tourism revenue 2013 (€MN)	42	54	176	628	127	1.596	1.596	1.596	456	59	64	370	29	32	166	61	19	58	154	28	27	25	83	45	30	98	80	167	105
Year of publication of the CDP	09	14	11	09	12	10	10	11	09	14	11	09	11	09	10	09	09	13	14	13	09	14	11	09	10	11	14	13	10
Volume dedicated to tourism planning within CDP	7	12	12	11	6	1	1	9	3	6	6	16	11	8	5	8	5	7	1	4	9	6	5	2	6	9	10	19	21
Specific tourism policy section	x	x	x	x	x			x		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Number of tourism policies/objectives within CDP	4	30	11	9	17	2	7	37	15	5	28	59	28	7	13	19	11	15	3	35	11	27	12	7	6	29	26	34	34
Number of tourism strategies	1	1	6	1	0	0	0	0	3	1	1	1	2	1	2	6	3	0	2	1	1	2	1	1	2	1	7	9	
Tourism policy integrated in other areas	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Tourism policies SEA compliant	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Economic viability																													
Local prosperity																													
Employment quality																													
Sustainable tourism development and design standards		x	x		x			x	x	x	x	x	x	x	x		x	x	x	x	x	x	x	x	x	x	x	x	x
Sustainability indicators integrated into plan																													
Positive economic impacts of tourism supported	x	x	x	x	x			x	x	x	x	x				x		x	x	x	x		x		x	x	x	x	x
Econometric analysis of tourism earnings carried out																													
Management of leakages from tourism			x								x		x					x			x	x							
Provides opportunities for local entrepreneurs	x	x		x	x			x		x	x	x	x					x	x	x	x	x			x	x			x
Industry regulation																			x		x								
Certification																				x		x							
Tourism Indicator System																													
GSTC Criteria for Destinations																													

Figure. 2 Planning matrix for assessing the economic sustainability of LA plans

According to Lejárraga and Walkenhorst (2010), tourism economic growth is driven by visitor spending throughout different sectors of the local economy. It is this spending that supports the local tourism industry, thus providing real benefits to the local population. Analysis here has found that six (21%) CDP's had policies acknowledging the leakage of this revenue from the local economy. Further to this, eighteen (62%) tourism plans had policies to aid in providing opportunities for local entrepreneurs. Most policies here addressed the establishment and marketing of food markets selling local produce and in particular the development of farmer markets.

However, despite the positives mentioned above, a few inconsistencies were found among some CDP's. Firstly, despite the fact that twenty seven (93%) CDP's were found to contain a specific tourism policy section, six (21%) had no strategies in place to aid in policy implementation. Secondly, according to Choi and Sirakaya (2005), sustainable tourism indicators take into account the many interpretations of sustainable tourism. As such several authors convey their importance and popularity, particularly in strategic planning and policy making (Cassar, et al, 2013; Rosenström & Kyllonen, 2007). It was

found that one CDP had sustainable indicators in place to help planners and developers address a number of issues relating to the sustainability of new developments. However, results show that no Local Authority reflected indicator systems of which a few directly apply to Ireland such as the DIT-ACHIEV Model of Sustainable Tourism Management (Flanagan et al, 2007) or the European Tourism Indicator System (EC, 2013). This is worrying as the ETIS aims to help destinations measure and monitor their sustainability management processes, while also enabling them to share and benchmark their progress and performance in the future (EC, 2013). Also considering that indicators are a cost effective method that act as an early warning system to initiate improved planning and management strategies (Griffin, et al, 2012), Local Authorities may find it hard to prevent the irreversible impacts tourism may have on destinations.

With Ireland's membership of the EU, new supranational policy structures, together with multi-level scales of governance (Bache & Flinders, 2004) have implications for successful tourism policy application. Organisations such as the UNWTO, UNEP, the World Trade Organization (WTO) and the International Monetary Fund (IMF) are also having a growing influence in tourism governance (Hall, 2005, 2007). Results from this study illustrate that the policies influenced by hierarchical governance (EC), are not being put into practise on the ground by Local Authorities. For example, the UNWTO together with the UNEP/UNWTO (2005) formulated a list of specific aims for sustainable tourism. These aims have delivered a beneficial baseline for planning sustainably for tourism since their inception in 2005. According to the UNEP/UNWTO (2005), the criteria for economic sustainability include; economic viability, local prosperity and employment quality. Analysis of Local Authorities CDP's has discovered that no CDP's sufficiently reflected some of the aims of UNEP/UNWTO's economic criteria as part of overall tourism policy. In addition to this, the GSTC

Criteria for Destinations were developed based on already recognized criteria and approaches including, for example, the UNWTO destination level indicators, GSTC Criteria for Hotels and Tour Operators, and other widely accepted principles and guidelines, certification criteria and indicators. Any destination may use these criteria as a guide to becoming environmentally, culturally, and socially sustainable. Yet further analysis of CDP's has found that no tourism plans replicated the economic criteria as illustrated by the GSTC.

As a final point, additional examination of CDP's has found that certain Local Authorities were found to have policies on industry regulation and certification. Regulation however, requires a high level of discipline to succeed and tourism like any other industry is not according to Butler (1991:208) 'expected on its own accord to be responsible'. Therefore it is evident that a number of Local Authorities in Ireland are not taking adequate steps towards regulating and managing the economic impacts of tourism within their respective counties.

The growing importance of tourism, and particularly its impact on both national and regional economies, has led in turn to an increase in the number of studies into tourism policy (Garcia, 2014; Hall & Jenkins, 1995) and the findings from this study reveal the following empirical regularities. First, some counties continued to generate substantial revenues from tourism, despite having few tourism policies and in some cases no strategies for successful implementation. For example, Cork (CK) received 1.9 million tourists' arrivals for the year 2013; which amounted to revenue of €628 million to the local economy. This was achieved despite its CDP containing just one strategy to implement its nine tourism policies. Galway (G) showed a similar pattern with the county receiving 1.7 million tourists in 2013, generating revenue of €456 million, despite its CDP containing no strategies for implementation of its fifteen tourism

policies. If such Local Authorities had more detailed and comprehensive tourism components within these CDP's they may be in a better position to help relevant stakeholders to maximise the potential of tourism at a county level. The tourism industry, like most industries, primarily aims at maximising profits (Cooper et al., 2008; Moeller, Dolnicar & Leisch, 2011). But according to Pforr and Hosie (2009), the tourism industry is vulnerable to both external and internal factors, and is easily influenced by crisis incidents. For example, the economic downturn and the subsequent climate of uncertainty tend to have a negative domino effect on tourism activities (Antonakakis, Dragouni and Filis, 2015; Stabler, et al, 2010) and in particular a decline in visitor expenditure (Pizam, 2009). Thus, Hall (1998) explains that tourism cannot be allowed to progress without an overall guiding framework, together with prearranged strategies toward development goals. Yet results here show that of the seven other counties that generated over €100 million in revenue for their local economies, five had no strategies for policy implementation, with only Limerick and Kerry having one each. Therefore without strategies for policy implementation, how are Local Authorities going to be able to plan for and thus help the stakeholders manage tourism leakages or provide opportunities to help local tourism entrepreneurs?

Secondly, according to Liu (2003) there is a need to develop policies that are practically feasible to implement, while also being theoretically sound. Counties Kildare (KE), Leitrim (LM), Longford (LD) and Meath (MH) all generated less than €100million from tourism. This is despite having substantial numbers of strategies to help implement their tourism policies. However, further analysis found that no Local Authority had any specific budget allocated or time frame identified for policy implementation. While several authors make the argument for having adequate task designations, budgets and time frames for effective policy implementation (Hanrahan, 2009; Mason, 2008;

Mowforth & Munt, 2009), without effective means to translate ideas into actions, Local Authorities run the risk of having their economically sustainable policies for tourism becoming irrelevant.

Conclusion

This paper examines the relationship between the economic performances of tourism together with the levels of Local Authority planning for tourism in Ireland. To achieve this, a content analysis approach was employed. This study focuses on Ireland and in particular the twenty nine Local Authority published CDP's, which are a legal requirement under the Planning and Development Act 2000 and 2010.

Tourism is responsible for €1.4 billion in tax, €5.9 billion in revenue and 137,700 in jobs (Fáilte Ireland, 2014). This growth is driven by strong tourism enterprises together with a strong tourism product. However, it is important to establish how significant tourism spending is to destination economy. This allows the relevant Local Authority to determine its dependency on tourism and to develop policies and strategies for the future. Proactive and sustainable policies here should enable Local Authorities to harness their particular counties economic potential in regards to tourism. However, the findings from this study reveal the following empirical regularities. First, this research has highlighted a low level of planning for the maximisation of the economic potential of tourism within Local Authority CDP's. More crucially, though, the authors discovered that economic policies and strategies within the CDP's were found to be lacking and do not sufficiently reflect the provision identified within tourism indicator systems (DIT-Achieve Model (Flanagan et al, 2007); European Tourism Indicator System (EC, 2013); GSTC Criteria for Destinations (GSTC, 2013)). It may be beneficial for future CDP's to reflect these while also incorporating time specific well-resourced economic policies and strategies to facilitate the maximisation of the

economic potential of tourism within the Local Authorities tourism destinations. In addition, the authors illustrate that there exists a clear relationship between tourism revenue and the quality of tourism components found within Local Authority CDP's. While tourism is doing well in Ireland, some Local Authorities seem to be lacking. The difference in the quality and detail of tourism sections in CDP's is more pronounced in the counties generating over €100 million in revenue. Results show that counties with less than €100 million in revenue had more detailed and comprehensive tourism components within these CDP's. Compare this to counties generating more than €100 million who were found to have had less in-depth plans and are doing less to economically plan for tourism within their respective counties. This study has raised the issue that to maximise economic benefits and minimise costs, tourism requires careful planning and management.

The study is somewhat limited as it solely focuses on the Local Authorities CDP's. It would have been an advantage to also assess the Regional Tourism Authority (RTA) plans, together with the Leader Companies Rural Development Programme (RDP) plans. However it is noted development of these plans are not legal requirements. Future work could investigate these agencies plans utilising the framework in this study. Another avenue for future research is the examination of future CDP's incorporating the research framework to facilitate a longitudinal analysis.

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