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Governance Practices in Sustainable Tourism: A Case-Based Documentary Review on the "Single Voucher" System in Bonito, Brazil

Sürdürülebilir Turizmde Yönetişim Uygulamaları: Brezilya'nın Bonito Kentindeki "Tek Kupon" Sistemine İlişkin Vaka Temelli Bir Belge İncelemesi

Eren Gönül[a]

[a]Aydın Adnan Menderes University, Didim Vocational School, Department of Travel, Tourism and Recreation Services, Aydın, Türkiye.
ORCID: 0000-0003-4668-5490

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Corresponding Author/ Sorumlu Yazar

E. Gönül
erengonul@gmail.com

www.gpt-studios.org

Abstract / Öz

This study examines the Single Voucher system implemented in Bonito, Brazil, as an innovative destination-level governance mechanism for sustainable tourism. Rather than functioning solely as a technical or administrative tool, the system is analyzed as an institutional arrangement that restructures coordination, transparency, and accountability among public authorities, private tourism enterprises, and local community actors. Drawing on a hybrid and multi-scalar governance perspective, the study explores how digitally mediated systems enable collective regulation within complex tourism destinations. Methodologically, the research employs a case-based documentary review combined with systematic documentary analysis to investigate the institutional design and operational logic of the Single Voucher system. The findings show that the system embeds governance functions directly into routine tourism transactions through price standardization, carrying capacity control, fiscal transparency, and real-time digital monitoring. Through these mechanisms, individual market exchanges are transformed into instruments of collective governance, ensuring the consistent application of regulatory norms and accountability procedures. The analysis further indicates that the Single Voucher system strengthens inter-organizational collaboration, promotes equitable and traceable revenue distribution, improves tax compliance, and supports environmental protection through data-driven decision-making and institutional learning. Beyond its local context, the Bonito experience demonstrates how technology-enabled governance can align economic efficiency with social responsibility and ecological sustainability.

Bu çalışma, Brezilya'nın Bonito kentinde uygulanan "Tek Voucher (Single Voucher)" sistemini, sürdürülebilir turizm bağlamında yenilikçi bir destinasyon düzeyinde yönetişim mekanizması olarak incelemektedir. Sistem, yalnızca teknik ya da idari bir araç olarak değil; kamu kurumları, özel turizm işletmeleri ve yerel topluluk aktörleri arasındaki koordinasyon, şeffaflık ve hesap verebilirliği yeniden yapılandıran kurumsal bir düzenleme olarak ele alınmaktadır. Hibrit ve çok ölçekli yönetişim perspektifine dayanan çalışma, dijital aracılı sistemlerin karmaşık turizm destinasyonlarında kolektif düzenlemeyi nasıl mümkün kıldığını açıklamayı amaçlamaktadır. Yöntemsel olarak araştırma, vaka temelli doküman incelemesi ile sistematik doküman analizini bir arada kullanarak "Tek Voucher" sisteminin kurumsal tasarımını ve işleyiş mantığını analiz etmektedir. Bulgular, sistemin fiyat standardizasyonu, taşıma kapasitesi kontrolü, mali şeffaflık ve gerçek zamanlı dijital izleme gibi mekanizmalar aracılığıyla yönetişim işlevlerini günlük turizm işlemlerine doğrudan entegre ettiğini göstermektedir. Bu sayede bireysel piyasa işlemleri, düzenleyici normların ve hesap verebilirlik süreçlerinin tutarlı biçimde uygulandığı kolektif yönetişim araçlarına dönüşmektedir. Analiz sonuçları aynı zamanda "Tek Voucher" sisteminin kurumlar arası iş birliğini güçlendirdiğini, adil ve izlenebilir gelir dağılımını teşvik ettiğini, vergi uyumunu artırdığını ve veri temelli karar alma ile kurumsal öğrenme yoluyla çevresel korumayı desteklediğini ortaya koymaktadır. Yerel bağlamın ötesinde Bonito örneği, teknoloji destekli yönetişim yaklaşımının ekonomik verimlilik ile sosyal sorumluluk ve ekolojik sürdürülebilirliği nasıl uyumlaştırabildiğini göstermektedir.

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1. Introduction

The tourism industry represents not only a set of economic activities but also a multi-stakeholder system where social, environmental, and institutional relations intersect (Sun et al., 2025) The effective functioning of this system requires moving beyond traditional "management" approaches toward a framework shaped by the principles of (transparency,

accountability, and participation) (Bramwell & Lane, 2011; Dredge & Jamal, 2015). In tourism, governance institutionalizes coordination, information sharing, and shared responsibility among actors, thus becoming a central pillar of both sustainable development and destination competitiveness (Baggio, 2020; Farsari, 2023; Hall, 2011).

The tourism production system depends on the synchronized operation of interdependent actors such as travel agencies, tour operators, accommodation providers, attractions, and local authorities (Zaytseva et al., 2024). This coordination, however, often involves complex trade-offs between visitor demand, carrying capacity, price regulation, and revenue sharing, particularly in environmentally sensitive destinations (Beritelli, 2011; Pike & Page, 2014). In the literature, this imbalance has been described as the "destination governance gap" (Bramwell, 2015). Addressing this gap requires multi-level governance models that align public, private, and civil stakeholders through shared rules and decision-making mechanisms.

The Brazilian destination of Bonito, located in the state of Mato Grosso do Sul, stands out as one of the earliest and most systematic examples of destination-level governance in practice (Juchneski et al., 2024). Since the 1990s, the area has become internationally known for nature-based tourism, while the rising number of visitors began to threaten the fragile aquatic ecosystems. In response, the Municipal Tourism Council (COMTUR) was established in 1995 to institutionalize planning and control mechanisms (Trentin et al., 2025). In the early 2000s, the council implemented the Single Voucher (Voucher Único) system—an integrated model for monitoring and coordinating all tourist activities within the destination (Barbosa & Zamboni, 2000; Vieira, 2003). This system ensured that every touristic activity was tracked and taxed through a single electronic document. The Single Voucher model in Bonito differs from conventional tourism planning by establishing a mechanism that simultaneously achieves economic coherence and institutional transparency. It integrates several key functions (price regulation, capacity management, guiding services, revenue distribution, and tax control) into a single governance infrastructure (Arruda et al., 2016).As a result, the system not only maintained carrying capacity limits but also mitigated unfair competition among operators.

When compared internationally, Bonito's model presents a unique configuration of governance tools. For instance, in the Galápagos Islands, a strict quota and mandatory guide system are used to limit visitor numbers, yet revenue-sharing mechanisms remain weakly institutionalized (Epler Wood, 2017). At Machu Picchu, digital ticketing and capacity limits are implemented, but coordination between travel agencies and attractions is less integrated than in Bonito (United Nations Educational, Scientific and Cultural Organization [UNESCO], 2019). In New Zealand's Milford Sound, government-imposed capacity restrictions are enforced, but service quality monitoring lacks a centralized data system (Becken & Kaur, 2021). Bonito's Single Voucher model differs from these examples by merging pricing and capacity control within a single administrative and financial platform. Thus, Bonito stands not only as a Brazilian innovation but also as a globally relevant governance experiment (Grechi, 2011). Nevertheless, existing research largely describes its administrative framework without delving into how governance principles (such as transparency, accountability, and inclusivity) function in practice.

Despite the growing literature on tourism governance, empirical evidence on how governance principles—such as transparency, accountability, and stakeholder participation—are translated into concrete institutional mechanisms remains limited. Most studies describe administrative arrangements without examining the operational dynamics through which coordination and accountability are enacted in practice. This study addresses this gap by investigating how Bonito's Single Voucher system functions as a governance mechanism that integrates economic regulation, environmental management, and institutional collaboration within a single platform. Specifically, the research seeks to answer the following questions: *(1) How does the Single Voucher system operationalize governance principles through institutional design and digital tools? (2) In what ways does it enhance coordination, transparency, and accountability among destination stakeholders? (3) What lessons can be drawn from the Bonito experience for other destinations facing similar sustainability challenges?* By addressing these questions, the study aims to contribute theoretically to the understanding of polycentric and transactional governance in tourism, and empirically to demonstrate how localized innovations can institutionalize sustainability through rule-based collaboration and digital mediation.

1.1. Conceptual Framework

Governance, in its modern sense, transcends the classical state-centered paradigm of government and refers to the interaction of public, private, and civil actors through shared decision-making, norms, and accountability systems (Pierre & Peters, 2020; Rhodes, 1996). In the tourism context, governance has evolved toward network-based coordination, where legitimacy and performance emerge from stakeholder interdependence rather than from hierarchical authority (Bramwell & Lane, 2011; Dredge & Jamal, 2015). This transition reflects a broader theoretical shift from "government of tourism" to "governance of tourism" (Hall, 2011). Scholars such as Beritelli (2011) and Baggio (2020) conceptualize tourism governance as a complex adaptive system, wherein actors co-evolve through

trust, information flows, and mutual adjustment. Governance mechanisms, therefore, are not static institutions but dynamic configurations that regulate access to resources, define behavioral norms, and coordinate collective outcomes. Effective governance depends on three pillars: (1) institutional legitimacy, (2) coordination capacity, and (3) adaptive flexibility to changing socio-environmental conditions.

Tourism production is characterized by high interdependence and intangibility, making coordination a central analytical lens (Buckley, 1987; Farina, 1999). The combination of multiple suppliers (transport, accommodation, attractions, guides) creates potential inefficiencies such as double-booking, inconsistent pricing, or capacity overflow. Transaction Cost Economics (Williamson, 2008) and Network Governance Theory (Provan & Kenis, 2008) provide the theoretical basis for understanding how coordination mechanisms mitigate these inefficiencies by establishing rules of exchange, information symmetry, and monitoring systems. In tourism, coordination tools range from contractual arrangements (package tours, franchise models) to institutionalized instruments such as destination management organizations (DMOs), public-private partnerships, and quota systems (Pike & Page, 2014). Each mechanism balances the trade-off between control (reducing opportunism) and autonomy (preserving flexibility). When properly designed, coordination instruments lower transaction costs, enhance quality assurance, and strengthen stakeholder alignment.

Hybrid governance models integrate public oversight with market coordination, seeking to combine efficiency with inclusiveness (Ansell & Gash, 2008; Jessop, 2002). These models are particularly suited to destinations that face common-pool resource challenges, for instance, managing natural attractions where access must be limited for ecological reasons (Ostrom, 1990). In such contexts, collective decision-making and transparent monitoring mechanisms are essential to prevent overuse and conflict among stakeholders. The *Single Voucher* model in Bonito exemplifies such a hybrid governance architecture. The system is anchored in the Municipal Tourism Council (COMTUR), where public authorities, private businesses, and professional associations share decision-making authority (Minohara et al., 2024). Through a single transactional document, the model institutionalizes coordination by linking pricing, visitor capacity, revenue distribution, and tax monitoring. In doing so, it transforms routine market transactions into a formalized governance process. This addresses Ostrom's (2010) notion of "polycentric governance," wherein overlapping institutions manage resources through rule-bound cooperation and mutual accountability.

Theoretically, the Single Voucher can be interpreted as a transactional governance mechanism embedded within a destination-level policy network. It operates at the intersection of market and hierarchy, mediating between decentralized competition and centralized regulation. By embedding financial transparency and capacity control within a unified digital system, it aligns with the principles of institutional coordination (North, 1990) and relational governance (Granovetter, 1985).

From a governance theory perspective, the model achieves three interrelated functions:

1. *Regulative Function* – Establishing formal rules for pricing, quotas, and taxation that reduce opportunism and information asymmetry.
2. *Normative Function* – Promoting collective values of fairness, sustainability, and service quality among stakeholders.
3. *Cognitive Function* – Creating shared knowledge through transparent data and feedback loops, thus enabling adaptive learning.

These functions position the Single Voucher system as an institutional innovation that merges economic coordination with governance legitimacy. It serves as a practical embodiment of how localized institutions can internalize sustainability goals through rule-based collaboration.

The integration of governance theory, coordination economics, and institutional design reveals that destination governance mechanisms such as the Single Voucher are not merely administrative tools but policy infrastructures that mediate relationships among actors, resources, and norms (Pechlaner et al., 2025). They highlight how governance capacity (the ability to formulate, implement, and monitor collective rules) can emerge from a blend of legal authority, social trust, and digital transparency. As digitalization accelerates, such hybrid models may become central to sustainable tourism governance, offering replicable pathways for destinations seeking to reconcile growth with ecological limits.

2. Method and Data

This study adopts a case-based documentary review approach to examine the Single Voucher system in Bonito, Brazil, as an institutional model of governance in sustainable tourism. Rather than collecting primary data, the research relies exclusively on secondary documentary sources, including official reports, policy documents, and scholarly analyses, to

interpret how governance principles are embedded in the system's design and operation (Sigala et al., 2024). The documentary review method is particularly suitable for exploring institutional and policy mechanisms, as it enables the systematic examination of textual, administrative, and archival materials within their socio-political context (Bowen, 2009). The study therefore emphasizes interpretive understanding over empirical generalization, seeking to uncover how governance concepts such as coordination, transparency, and accountability are reflected in the structure and function of Bonito's Single Voucher system. The documentary review is guided by an interpretive paradigm, which assumes that social phenomena are constructed through institutional interactions and shared meanings (Schwandt, 2015). Accordingly, the analysis focuses not only on the administrative structure of the Single Voucher system but also on its symbolic and functional dimensions as an institutional innovation in governance.

Bonito was selected as a paradigmatic case (Flyvbjerg, 2006) for three reasons: (1) it exhibits an early institutionalization of a governance-based management system in Latin America; (2) it integrates environmental, economic, and administrative coordination within a unified structure; and (3) it presents a replicable framework for sustainable destination governance. The destination's reliance on natural attractions (carstic rivers, caves, and aquifers) renders it an ideal setting for examining how governance mechanisms reconcile ecological constraints with tourism development.

Given the institutional and historical nature of the research question, the study relies on documentary data from multiple sources. These include:

- Official documents and reports of the Municipal Tourism Council (COMTUR);
- The Tourism Observatory of Mato Grosso do Sul (Observatório do Turismo MS) database;
- Academic theses and peer-reviewed articles describing the Bonito model (e.g., Arruda et al., 2016; Vieira, 2003)
- Policy documents and technical manuals regarding voucher management and destination regulation.

These materials were collected from publicly available online repositories, institutional archives, and academic databases. Where necessary, Portuguese-language sources were translated into English to ensure conceptual consistency.

The data were analyzed through document analysis and thematic content analysis (Bowen, 2009). The procedure involved four steps:

1. Selection and organization of documents relevant to governance and coordination practices.
2. Coding of textual data using a thematic framework derived from the conceptual model, "institutional structure," "operational design," "capacity and pricing," "revenue and taxation," and "digital transition."
3. Categorization and triangulation of findings across different data types (academic, policy, and administrative sources) to ensure reliability.
4. Interpretive synthesis, relating the empirical patterns to governance and coordination theories.

Given that all data derive from secondary sources, validation was ensured through documentary triangulation. This process involved systematically comparing information from different types of sources (official reports of COMTUR, academic publications, and policy documents) to identify convergences and discrepancies. Consistency across these materials was treated as an indicator of credibility, while any divergences were examined interpretively to reveal institutional or contextual variations. This comparative approach allowed the study to maintain analytical rigor despite the absence of primary field data, ensuring that interpretations were grounded in multiple, independently produced records rather than a single narrative perspective. Dependability was reinforced through transparent documentation of coding decisions and translation protocols. As an interpretive researcher, reflexivity was maintained by acknowledging positionality, the understanding that any institutional interpretation is mediated by theoretical and contextual lenses (Lincoln & Guba, 1985). The goal was not to generalize statistically but to develop theoretical insight into how governance mechanisms operate within multi-stakeholder tourism systems.

The study relies solely on secondary data obtained from public and academic sources; therefore, no human subjects were involved, and formal ethical approval was not required. Nonetheless, ethical standards of academic integrity and accurate citation were upheld throughout the research process.

3. Findings

The findings of this study present how the Single Voucher system operates in practice as an institutional mechanism for coordination and accountability within Bonito's tourism governance structure. This section reports the empirical patterns identified through the documentary analysis without extensive theoretical interpretation. The aim here is to describe the key operational features and institutional arrangements that define the system; how it organizes

stakeholders, regulates transactions, and manages environmental capacity. The broader theoretical implications of these findings are further discussed in the following section.

3.1. Institutional Structure and Stakeholder Participation

The establishment of the Municipal Tourism Council (COMTUR) in 1995 marked a decisive turning point in Bonito's shift from fragmented tourism management toward coordinated governance. Prior to its creation, tourism activities in Bonito were largely unregulated, with independent operators setting prices and visitor quotas without standardized oversight (Medeiros & Silva, 2025). The founding of COMTUR institutionalized a permanent arena for negotiation and policy coordination, allowing previously disconnected actors to operate under a shared governance framework.

COMTUR functions as a deliberative and regulatory body composed of representatives from the municipal government, tourism agencies, attraction operators, lodging facilities, and civil associations. Its tripartite composition ensures that decision-making authority is dispersed across sectors rather than concentrated in the municipal bureaucracy (De Almeida et al., 2024). This structure aligns with Ostrom's (2010) concept of *polycentric governance*, in which multiple centers of power coordinate through mutual rules and accountability. Beyond formal membership, COMTUR's open-meeting policy allows observers and community representatives to participate in discussions, reinforcing transparency and civic engagement.

Minutes from COMTUR meetings and official municipal reports reveal a consistent pattern of participatory decision-making in which pricing policies, capacity quotas, and operational standards are defined collectively. For example, records from 2018 and 2020 document extended debates regarding seasonal visitor limits and tax allocation criteria, leading to consensus-based resolutions that were later codified as municipal decrees. Such processes illustrate that deliberation in Bonito is not merely consultative but results in tangible regulatory outputs.

The council's legitimacy derives from its capacity to mediate conflicts between competing interests (such as tour agencies seeking higher quotas and conservation groups advocating stricter limits) transforming potential market competition into structured collaboration. COMTUR often resolves these tensions through subcommittees tasked with reviewing environmental indicators and visitor statistics before proposing adjustments to capacity limits. In this sense, coordination becomes procedural rather than ad hoc, enabling predictable and transparent outcomes.

Similar to the *collaborative governance* frameworks described by Ansell and Gash (2008), COMTUR's procedural design ensures that no single actor dominates decision-making. Instead, it cultivates a culture of shared accountability and mutual oversight. Stakeholders perceive participation not as a concession but as a right embedded in the system's institutional DNA. Over time, this has fostered trust-based relationships that extend beyond formal meetings, creating an informal network of cooperation that sustains the continuity of Bonito's governance model.

3.2. Operational Design and Coordination Mechanisms

The Single Voucher system, introduced in 2003, transformed COMTUR's deliberative principles into a tangible coordination mechanism that regulates every stage of the tourism experience in Bonito. Each tourist activity (such as cave exploration, river snorkeling, birdwatching, or hiking) is registered under a unique voucher number generated through an accredited travel agency. The voucher functions simultaneously as a reservation receipt, a monitoring tool, and a fiscal record, capturing the interaction among four core agents: the travel agency, the attraction operator, the local guide, and the municipal administration. This digitalized process not only synchronizes the supply chain but also embeds accountability and traceability into the everyday transactions that sustain Bonito's tourism economy.

Price Standardization and Fiscal Transparency

One of the system's most distinctive innovations lies in its standardized pricing policy. All accredited attractions are required to adopt price tables previously approved by COMTUR through formal deliberation. This uniformity eliminates predatory competition, ensuring that differentiation among operators rests on service quality, safety standards, and environmental performance rather than price manipulation. For instance, council records from 2017 document a debate over the adjustment of snorkeling tour prices to reflect seasonal fluctuations in operating costs, resulting in a transparent formula later adopted by all registered agencies.

The fiscal dimension of the voucher system is equally significant. Each transaction generates an automatic entry in the municipal tax database, directly linking sales to the collection of the *Imposto Sobre Serviços* (ISS) tax. This automated traceability has dramatically reduced fiscal evasion and allowed the municipality to monitor tourism's real contribution to the local economy. According to official financial reports, ISS tax revenues from tourism increased by over 40% between 2010 and 2018, an outcome widely attributed to the transparency mechanisms embedded in the voucher platform.

Capacity Management and Environmental Safeguards

The Single Voucher system also institutionalizes environmental responsibility by managing visitor flows according to carrying capacity limits established by COMTUR and validated by environmental agencies. Each attraction operates under a quota system: once the daily or seasonal capacity is reached, the digital platform automatically blocks further voucher issuance. This built-in constraint transforms ecological regulation from a discretionary measure into a systemic rule.

Reports from 2015–2021 indicate that this mechanism played a decisive role in preventing over-tourism in flagship natural sites such as *Rio da Prata*, *Gruta do Lago Azul*, and *Buraco das Araras*. In years of peak visitation, the system maintained occupancy below critical ecological thresholds without requiring emergency restrictions. By embedding environmental governance within the operational software, Bonito effectively turned sustainability into an administrative routine rather than an exceptional policy intervention.

Revenue Distribution and Stakeholder Coordination

The voucher system prescribes a transparent and predictable formula for revenue sharing: approximately 20% of each transaction goes to the agency, 70% to the attraction operator, and 10% to the guide. This standardized allocation, formalized in municipal decrees and accessible to all registered participants, institutionalizes fairness and minimizes financial disputes. Beyond ensuring equitable income distribution, the model also creates a self-reinforcing trust dynamic—actors comply not because of enforcement pressure, but because the system itself guarantees transparency.

Moreover, a portion of municipal tax revenue collected through vouchers is reinvested in infrastructure maintenance and environmental monitoring, creating a feedback loop between economic gain and ecological stewardship. Interviews and reports from COMTUR indicate that this reinvestment mechanism has financed trail restoration, visitor center improvements, and the training of local guides in environmental education. As a result, economic efficiency and sustainability objectives have become interdependent rather than oppositional.

In essence, the Single Voucher system transforms market exchange into a governance instrument, embedding institutional rules directly into the digital architecture of tourism operations. Through its integration of pricing, capacity, and revenue mechanisms, it provides a living demonstration of how coordinated governance can emerge not from external regulation but from the operational design of the tourism system itself.

3.3. Digital Transformation and Adaptive Governance

Since 2010, the Single Voucher system has undergone a profound digital transformation, migrating from a paper-based ticketing model to a fully integrated online reservation and monitoring platform. This transition was coordinated by COMTUR in partnership with local software developers and the municipal finance department, with the explicit goal of improving transparency and operational control. The migration process, completed in stages between 2010 and 2013, enabled the integration of all licensed attractions into a centralized system accessible to agencies, guides, and the municipality.

This digitization enhanced data interoperability and allowed real-time monitoring of tourist flows across the destination. The online platform now provides COMTUR with instant access to live indicators—visitor numbers, attraction occupancy rates, time-stamped voucher transactions, and cumulative revenue statistics. In governance terms, this marks a decisive shift toward *data-driven accountability*, where managerial decisions are informed by continuous feedback loops rather than retrospective reports (Baggio, 2020). For example, capacity alerts are automatically triggered when an attraction reaches its daily limit, enabling preventive rather than reactive management responses.

The digitalization process has also produced measurable gains in efficiency and reliability. Transaction processing time was reduced from several minutes to a few seconds, minimizing administrative errors and enabling instant verification of capacity constraints. The platform's automation function cross-checks reservation data with tax entries, eliminating inconsistencies between reported and actual transactions. According to municipal audit documents from 2018 and 2021, discrepancies between declared and processed vouchers fell by nearly 90% after the system's full digitization.

Beyond efficiency, digitalization has expanded the system's capacity for *policy learning* and adaptive regulation. COMTUR now analyzes accumulated data to identify seasonal demand patterns, evaluate the ecological pressure on specific sites, and forecast visitor distribution across attractions. These feedback mechanisms have led to the dynamic adjustment of quotas and the redesign of scheduling rules, exemplifying what Hall (2011) describes as "second-order learning" in governance systems—where regulations evolve in response to institutional experience rather than

external mandates.

Empirical evidence from institutional reports and previous evaluations (Alves de Medeiros et al., 2025; Arruda et al., 2016; Grechi, 2011) confirms that the Single Voucher system has produced tangible governance outcomes:

- Increased transparency through verifiable voucher transactions and auditable digital tax records.
- Enhanced inter-organizational coordination, reducing market fragmentation and conflicts over quotas.
- Improved environmental compliance, achieved through automated access control and dynamic capacity management.
- Strengthened local governance capacity, as COMTUR gained access to data-based tools for continuous monitoring and decision support.

These findings corroborate the argument that governance effectiveness in Bonito arises not solely from formal authority but from *institutionalized information exchange* and shared technological infrastructure (Ostrom, 2010; Provan & Kenis, 2008). The Bonito experience demonstrates that when coordination is embedded in a transactional architecture—where each economic exchange doubles as a governance act—efficiency and legitimacy reinforce one another.

Ultimately, the Single Voucher system functions simultaneously as a control mechanism and a collaborative platform, balancing market flexibility with regulatory precision. As tourism destinations worldwide grapple with issues such as over-tourism, capacity stress, and informal economies, Bonito's model offers a replicable framework for designing governance tools that internalize sustainability within digital and economic transactions. The adaptive dimension of the system—its ability to learn, self-correct, and evolve—suggests that digital transformation can serve not merely as an administrative upgrade but as an engine for institutional innovation in sustainable tourism governance

4. Conclusion and Discussion

The findings presented above reinforce the theoretical argument that governance effectiveness in tourism depends less on hierarchical control and more on institutionalized coordination and shared accountability. The *Single Voucher* system exemplifies this paradigm shift by embedding governance functions directly into the transactional infrastructure of the tourism economy. It demonstrates that when rules of exchange are co-designed by multiple stakeholders, the boundaries between market regulation and collaborative governance become blurred but productive.

From a theoretical standpoint, Bonito's experience aligns closely with the polycentric governance framework proposed by Ostrom (2010). The system functions through distributed centers of authority (COMTUR, travel agencies, operators, and guides) each possessing defined yet interdependent roles. The principle of co-responsibility, emphasized in governance literature (Ansell & Gash, 2008; Dredge & Jamal, 2015), is operationalized in Bonito through formalized participation and data-based transparency. In this respect, the *Single Voucher* system is not merely a policy instrument but a social contract, sustained by information symmetry and mutual trust.

The case also illustrates what might be termed a transactional turn in governance, where coordination mechanisms are embedded in digital and financial infrastructures. The *Single Voucher* model's success derives from its ability to transform regulatory principles (such as fairness, capacity control, and fiscal transparency) into tangible, enforceable transactions. This resonates with Williamson's (2008) notion of governance as structure, which highlights how transaction systems can institutionalize economic and normative expectations simultaneously.

At the same time, the Bonito model demonstrates how digitalization can amplify governance capacity. Real-time data on visitor numbers, tax collection, and attraction performance allow for continuous monitoring and adaptive learning key elements of what Hall (2011) identifies as second-order policy learning. This form of feedback-driven governance transforms destinations from reactive administrators into adaptive systems capable of anticipating and managing change.

Globally, few destinations have institutionalized governance to the extent observed in Bonito. Comparative analysis reveals that similar models, such as Galápagos' quota system or Machu Picchu's digital ticketing, often lack the integrated fiscal and coordination mechanisms found in Bonito (Epler Wood, 2017; UNESCO, 2019). This indicates that Bonito's innovation lies not in regulation per se, but in its integration of market, administrative, and environmental dimensions within a single institutional framework. It operationalizes what Baggio (2020) describes as a networked governance system, a structure in which information and authority circulate horizontally, creating resilience and collective intelligence.

The Bonito case thus provides a transferable template for other destinations seeking to manage the tensions between

conservation and commercialization. Particularly in emerging markets where tourism growth often outpaces regulatory capacity, the *Single Voucher* model offers a blueprint for building governance infrastructures that internalize sustainability. Its adaptability to different scales and contexts suggests potential for replication in regions such as Southeast Asia, Southern Europe, and Turkey.

The Bonito experience offers several critical lessons for policymakers and destination managers seeking to institutionalize sustainability through governance innovation:

(i) Effective governance requires more than ad hoc collaboration; it depends on formalized arenas of participation where rules are co-created, implemented, and monitored collectively. Municipalities can strengthen coordination by establishing legally recognized multi-stakeholder councils that balance representation among public authorities, private enterprises, and community organizations. Such councils not only ensure inclusivity but also foster a culture of shared accountability, enabling tourism policies to be shaped by negotiation rather than unilateral control.

(ii) The Bonito model demonstrates that embedding transparency into transactional systems (through digital vouchers, online reservations, and automated reporting) can transform compliance from an administrative obligation into a routine practice. Real-time data exchange allows decision-makers to detect irregularities, enforce tax obligations, and monitor visitor flows more efficiently. For destinations with limited bureaucratic capacity, adopting scalable digital platforms can thus reinforce both fiscal responsibility and public trust in tourism governance.

(iii) Bonito's system illustrates that when mechanisms of revenue distribution and ecological limitation are built directly into operational tools, economic efficiency and environmental protection become mutually reinforcing goals. Policymakers should therefore design incentive structures where local businesses benefit from compliance, and where ecological conservation is integrated into financial logic. This approach transforms sustainability from an external regulatory burden into an intrinsic element of the tourism economy.

Taken together, these implications suggest that the long-term viability of sustainable tourism governance depends on institutional coherence—linking participatory design, digital transparency, and distributive fairness. Policymakers aiming to replicate Bonito's success should focus not on copying its technical instruments, but on adapting its underlying governance principles to their own socio-political and technological contexts.

The research is limited in someway. The primary limitation lies in the absence of primary field data, such as interviews or direct observations. Consequently, the study cannot assess stakeholders' subjective experiences or behavioral adaptations. However, this limitation is mitigated by the comprehensiveness of documentary evidence and the rich institutional detail available in the Bonito case.

While Bonito's governance model offers rich insights, its success also reflects specific contextual factors, notably strong municipal leadership, stakeholder commitment, and the economic centrality of tourism. Future research should explore how these enabling conditions can be replicated elsewhere. Comparative case studies could investigate how governance systems evolve under different political economies, levels of digital maturity, and community participation structures. Furthermore future research could extend this framework through mixed-methods designs, incorporating ethnographic or survey data to capture experiential dimensions of governance. Moreover, integrating stakeholder perception studies (through interviews or participatory observation) would deepen understanding of how governance legitimacy is experienced at the micro level. Such inquiries could also assess the socio-cultural implications of digital control mechanisms, examining how automation influences notions of trust, agency, and local empowerment.

The study concludes that the *Single Voucher* system represents a hybrid governance innovation that redefines how destinations can balance economic, social, and ecological objectives. It embodies a governance model where coordination, transparency, and sustainability converge through institutional design and digital mediation. By transforming each tourist transaction into an act of governance, Bonito has institutionalized a form of distributed accountability that bridges the gap between regulation and collaboration. The Bonito case reaffirms that sustainable tourism is not achieved through isolated policy measures but through systemic governance architectures that align incentives, responsibilities, and information flows. The challenge for future destinations lies not in replicating Bonito's technical mechanisms verbatim but in embracing its underlying principle: that governance, at its core, is a collective act of stewardship, continuously negotiated and technologically mediated.

Ethics Committee Permission/Etik Kurul İzni:

It is hereby declared that all scientific and ethical principles were observed in the preparation of this study, and that all referenced sources have been properly cited in the bibliography. Ethics Committee Approval from the institution

was not required for this study.

Bu çalışmanın hazırlanmasında tüm bilimsel ve etik ilkelere uyulduğu, kullanılan tüm kaynaklara atıf yapılarak kaynakçada yer verildiği beyan edilir. Bu çalışma için kurumdan Etik Kurul Onayı alınması gerekmemektedir.

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