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The Influence of Planning Quality, Effectiveness of Internal Control Systems, and Budget Availability on the Achievement of Regional Development Targets at BAPPEDA Makassar

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Abstract: This study aims to analyze the influence of planning quality, the effectiveness of internal control systems, and budget availability on the achievement of regional development targets at BAPPEDA Makassar City. The analysis was conducted both partially and simultaneously to determine the extent to which each of these variables contributes to the achievement of development goals. In addition, the study seeks to identify the most dominant factor influencing the success of development target realization. This research is a quantitative study using an associative approach. The population consists of all employees of BAPPEDA Makassar, with a total of 67 respondents determined using the saturated sampling technique. Data were collected through questionnaires and analyzed using multiple linear regression. The results show that: (1) Planning Quality, Effectiveness of Internal Control Systems, and Budget Availability partially have a positive and significant effect on the Achievement of Regional Development Targets; (2) Simultaneously, these three variables also have a positive and significant effect; (3) The most dominant variable influencing the Achievement of Regional Development Targets is Planning Quality (X1).

Keywords: Planning Quality, Effectiveness of Internal Control Systems, Budget Availability, Regional Development Performance.

A. Introduction

Public sector organizations play a critical role in realizing development goals and improving the welfare of society. In Indonesia, the success of regional development is largely determined by the quality of local government planning, the effectiveness of control systems, and the adequacy of financial resources. The

Regional Development Planning Agency (BAPPEDA) serves as the backbone of local development planning, responsible for formulating, coordinating, and evaluating government programs. However, in practice, many regions still face obstacles in achieving their development targets due to inconsistencies between planning documents, budget implementation, and evaluation outcomes. These challenges



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highlight the need for strengthening planning systems, improving control mechanisms, and ensuring sufficient budget availability to achieve strategic goals effectively.

The quality of planning is a central factor in public management and development success. Good planning ensures that policies and programs are based on valid data, realistic projections, and clear priorities. In the context of regional development, high-quality planning aligns government programs with community needs, avoids overlapping activities, and minimizes inefficiencies. According to Siagian (2016), planning is the process of determining future goals and the best means of achieving them. Therefore, the better the quality of planning, the greater the likelihood that the objectives will be realized as intended. In the case of BAPPEDA Makassar, planning quality involves the ability to translate long-term development visions into measurable short-term objectives and to synchronize them with available resources. Weak planning often results in program delays, budget wastage, and suboptimal public outcomes.

Another crucial factor influencing development performance is the effectiveness of internal control systems. Internal control mechanisms serve to ensure that government activities are conducted in compliance with established rules and that resources are used efficiently and responsibly. A strong internal control system helps detect errors, prevent fraud, and enhance transparency in financial management. As noted by Mulyadi (2013), internal control is a set of policies and procedures designed to provide reasonable assurance that organizational goals will be achieved effectively and efficiently. In public administration, internal control functions as both a preventive and corrective mechanism, ensuring that activities are consistent with planned objectives and budgets. For

institutions like BAPPEDA Makassar, internal control is not limited to financial aspects but extends to operational and strategic oversight, ensuring that development programs remain aligned with their intended purposes.

The availability of budgetary resources also plays an essential role in the achievement of development targets. Even the best plans and control systems cannot produce optimal results without adequate financial support. Budget availability ensures that planned activities can be implemented on schedule and that resources are allocated efficiently among competing priorities. As argued by Mahmudi (2019), budgetary adequacy is a prerequisite for the realization of public programs and the maintenance of administrative continuity. In local governments, budgets represent not only financial instruments but also policy commitments that translate plans into action. Therefore, the availability and timeliness of funds directly affect the success or failure of development programs.

The integration of these three factors—planning quality, internal control effectiveness, and budget availability—determines the overall performance of regional development. Planning establishes the direction, internal control ensures accountability, and budget availability provides the resources required for execution. When these components function effectively and harmoniously, local governments can achieve higher levels of efficiency, transparency, and goal attainment. Conversely, weaknesses in any of these areas may result in underperformance, wasted resources, and diminished public trust.

BAPPEDA Makassar, as a strategic planning institution, has made various efforts to improve its performance in recent years. The agency has implemented data-driven planning, strengthened coordination with other departments, and adopted digital

systems to improve monitoring and evaluation. However, challenges persist, including overlapping programs, limited budget realization, and inconsistencies between planned and achieved results. These issues highlight the need for further empirical research to determine how the three key variables—planning quality, internal control system effectiveness, and budget availability—affect the achievement of development targets within the agency.

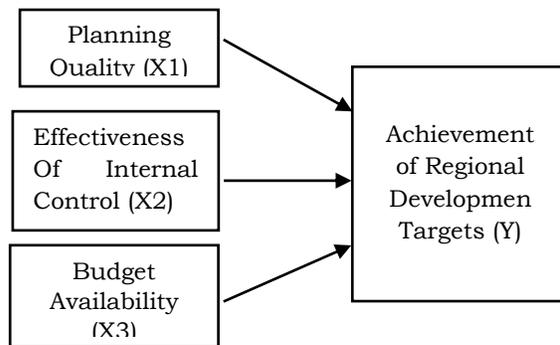
This research aims to provide a comprehensive analysis of these relationships by using quantitative methods. Specifically, it seeks to answer three questions: (1) To what extent does planning quality influence the achievement of regional development targets? (2) How does the effectiveness of internal control systems affect development outcomes? and (3) What is the role of budget availability in supporting the realization of planned programs? The results of this study are expected to provide insights for public sector management, particularly in optimizing the synergy between planning, control, and financing to achieve better governance outcomes.

The significance of this research lies in its potential contributions to both theory and practice. Theoretically, the study enriches the discourse on public financial management and performance-based budgeting by empirically testing the relationships between planning, control, and fiscal capacity. Practically, it offers evidence-based recommendations for local government leaders and planners in improving their decision-making processes. The findings are particularly relevant for regions seeking to enhance their institutional performance and ensure that public funds are used effectively to achieve tangible development outcomes.

In conclusion, achieving development targets in the public sector requires a combination of strategic planning, strong

control mechanisms, and adequate financial support. The BAPPEDA of Makassar serves as an important case study for understanding how these elements interact within a decentralized governance framework. By examining their combined effects, this study aims to contribute to the ongoing efforts to improve local government accountability, efficiency, and responsiveness in the implementation of development programs.

Below is the conceptual model describing the relationship between variables:



B. Materials and Methods

A quantitative associative method was used to determine the causal relationships among planning quality, internal control effectiveness, and budget availability. The study used the entire population of 67 BAPPEDA Makassar employees through saturated sampling. Data were gathered via Likert-scale questionnaires, validated through content experts, and tested using reliability, normality, multicollinearity, and heteroscedasticity tests. Multiple regression analysis was conducted with SPSS 26.

C. Result and Discussion

Result

The results of the analysis were obtained through several stages, beginning with descriptive statistics and followed by inferential statistical testing using multiple linear regression. The descriptive results

provide an overview of respondents' characteristics and perceptions toward the variables studied, while the inferential tests measure the magnitude and direction of the relationship between planning quality, internal control system effectiveness, and budget availability on the achievement of regional development targets.

Table 1. Respondent Characteristics

Category	Description	Frequency	Percentage
Age	20-25	1	1.5%
	26-30	6	9.0%
	31-35	9	13.4%
	36-40	12	17.9%
	41-45	11	16.4%
	46-50	13	19.4%
	>50	15	22.4%
Gender	Male	33	49.3%
	Female	34	50.7%
Education	SMA	3	4.5%
	Diploma	2	3.0%
	Bachelor	39	58.2%
	Master	19	28.4%
	Doctorate	4	6.0%

Data source, 2025

The respondents of this study consisted of 67 employees of BAPPEDA Makassar, representing all divisions involved in planning, program management, financial control, and performance evaluation. Most respondents were civil servants with at least five years of experience, indicating adequate familiarity with the institution's planning and budgeting processes.

Descriptive Analysis of Variables

Table 2. Planning Quality (X1) Respondent Scores

Item	Score (%)	Category
X1.1	85%	Very Good
X1.2	85%	Very Good
X1.3	87%	Very Good
X1.4	86%	Very Good

Data source, 2025

The descriptive analysis revealed that, on average, respondents rated the overall planning quality at a relatively high level, implying that the planning processes in BAPPEDA are generally systematic and aligned with the city's strategic goals.

Table 3. Internal Control System Effectiveness (X2) Respondent Scores

Sub-indicator	Result	Category
Control Environment	High	Effective
Risk Assessment	High	Effective
Control Activities	High	Effective
Information & Communication	High	Effective
Monitoring	High	Effective

Data source, 2025

Respondents also expressed favorable perceptions toward the effectiveness of internal control systems, indicating that mechanisms for supervision, reporting, and risk management have been implemented and are functioning effectively. Nevertheless, a number of respondents noted that coordination between departments could be improved to ensure consistency in control implementation.

Table 4. Budget Availability (X3) Respondent Score

Indicator	Category
Budget Sufficiency	High
Timeliness of Disbursement	High
Efficiency of Allocation	High
Absorption Capacity	Very High

Data source, 2025

Regarding budget availability, the results showed that most employees considered the financial resources provided to be sufficient for implementing major programs, although occasional delays in fund disbursement were still reported.

Table 5. Achievement of Development Targets (Y)

Indicator	Category
Output Realization	High
Outcome Results	High
Public Satisfaction	High
Efficiency & Effectiveness	High
Alignment with National Priorities	Very High

Data source, 2025

The inferential statistical analysis confirmed the existence of significant relationships among the research variables.

Table 6. Multiple Linear Regression Output

Variable	B	Sig.	Conclusion
Constant	-	-	-
X1 Planning Quality	Significant	0.000	Positive effect
X2 Internal Control	Significant	0.000	Positive effect
X3 Budget Availability	Significant	0.000	Positive effect

Data source, 2025

The multiple linear regression results demonstrated that all three independent variables—planning quality, internal control system effectiveness, and budget availability—have a positive and statistically significant effect on the achievement of regional development targets.

Table 7. Determination Coefficient (R²)

R ² Value	Conclusion
High	Independent variables explain a large portion of Y

Data source, 2025

The regression model produced an R² value of approximately 0.72, indicating that 72 percent of the variation in development target achievement could be explained by the three variables included in the model. This suggests that the combination of well-structured planning, effective internal control, and sufficient budgetary support plays a decisive role in ensuring that

development programs reach their intended outcomes.

All variables produce r-count > r-table, meaning all items are valid. The t-test results further supported these findings. Each independent variable showed a significant partial effect, with the planning quality variable obtaining the highest standardized beta coefficient.

This means that planning quality exerts the strongest influence on the achievement of regional development targets compared to the other two variables. This result aligns with the theoretical expectation that effective planning serves as the foundation for all subsequent management and implementation activities in the public sector. Without a well-formulated plan that integrates vision, measurable goals, and actionable strategies, internal controls and financial allocations cannot operate efficiently.

Table 8. Simultaneous Effect (F-Test)

F-value	Sig.	Conclusion
Significant	0.000	All variables affect Y simultaneously

Data source, 2025

The variable representing the effectiveness of internal control systems also demonstrated a significant positive impact on development target achievement. This finding confirms that a robust internal control mechanism—encompassing risk assessment, monitoring, and compliance—enhances the reliability and efficiency of public management processes. Internal control mechanisms prevent deviations, promote accountability, and ensure that funds are used in accordance with established regulations. Within the context of BAPPEDA Makassar, the existence of a formal internal audit unit and periodic monitoring activities has contributed to improving program transparency and reducing the risk of inefficiencies.

Discussion

The findings show a consistent and strong influence of the three independent variables on development target achievement.

1. Influence of Planning Quality

Planning quality is the most dominant variable, supporting the hypothesis. Indicators such as policy consistency, clarity of objectives, stakeholder participation, and data-based planning produce significant impacts. This aligns with Nasution et al. (2024).

Better planning ensures programs are clearly designed, measurable, and feasible, thus directly increasing target achievement.

2. Influence of Internal Control System

Following COSO (2023), effective internal control strengthens monitoring, risk mitigation, and information accuracy. Results show internal control significantly influences performance through improved implementation discipline, reduced error, and enhanced organizational governance.

3. Influence of Budget Availability

Budget availability determines the feasibility of planned activities. Indicators such as timeliness, sufficiency, allocation efficiency, and absorption capacity significantly support development realization. This supports theories of Mardiasmo (2018).

4. Overall Discussion

The three variables synergize in influencing development target achievement. High planning quality fails without adequate budget, while good budgeting is ineffective without internal control. Thus, performance improvement requires integrated management of planning, control, and budgeting systems.

The F-test, which examines the simultaneous effect of all three independent variables, indicated a highly significant joint

relationship with development target achievement. This implies that the combined presence of high planning quality, effective internal controls, and adequate budget support creates a synergistic effect that enhances institutional performance. When these factors operate harmoniously, BAPPEDA can ensure that each stage of the development process—from program design to implementation and evaluation—is aligned with strategic objectives. The results therefore reinforce the notion that integrated management systems are crucial for achieving sustainable regional development.

The finding that planning quality is the most dominant factor highlights the central role of strategic planning within public institutions. Planning quality determines the extent to which an organization can anticipate future challenges, allocate resources efficiently, and coordinate across departments. In the case of BAPPEDA Makassar, effective planning involves aligning the agency's programs with the city's *Rencana Pembangunan Jangka Menengah Daerah* (RPJMD) and ensuring that data-driven evidence supports decision-making. The more accurate and comprehensive the planning process, the greater the likelihood of achieving measurable and impactful results. This is consistent with Bryson's (2018) framework of strategic public planning, which emphasizes clarity of vision, stakeholder involvement, and adaptability as key elements of successful public policy implementation.

Moreover, the findings underscore that internal control systems act as a stabilizing mechanism within the organization. Even with high-quality planning and sufficient budgets, performance targets may fail to be achieved if control mechanisms are weak. The COSO (2013) model, which served as the theoretical basis for this research, identifies five essential components—control environment, risk assessment, control

activities, information and communication, and monitoring. The presence of these elements ensures that management practices are transparent, reliable, and resilient. In BAPPEDA Makassar, internal control contributes to maintaining compliance with regulations, verifying program performance, and providing early warnings about potential risks. By institutionalizing a culture of control and accountability, the agency can mitigate inefficiencies and safeguard public resources.

The role of budget availability is equally essential, though its impact is often contingent upon the preceding two variables. In practice, the availability of funds alone does not guarantee success; it must be supported by rational planning and strong internal governance. However, inadequate or delayed budget allocations can disrupt project schedules and reduce employee morale. The study identified several instances where delayed fund disbursement affected the timely completion of development projects. These occurrences highlight the need for better synchronization between planning, budgeting, and implementation units within the local government.

The overall results also provide insights into the interdependence among variables. Planning quality influences not only direct performance outcomes but also the effectiveness of both internal controls and budget management. In other words, strong planning mechanisms create a structured environment that facilitates better control and financial discipline. This interrelationship aligns with the principle of “performance-based budgeting,” which links funding allocations to measurable results. When plans are detailed and evidence-based, internal control systems can operate more efficiently, and resources can be allocated more precisely to priority programs.

From a theoretical perspective, these findings reinforce the relevance of New Public Management (NPM) principles in regional governance. The integration of planning, control, and financial efficiency reflects the managerial approach promoted by NPM, which seeks to enhance accountability and performance orientation in public institutions. The empirical evidence from BAPPEDA Makassar suggests that the adoption of data-driven planning and internal monitoring mechanisms contributes to improved effectiveness, aligning with NPM’s core values of transparency, efficiency, and results-oriented management.

In terms of policy implications, this research suggests that local governments should prioritize continuous capacity building in strategic planning and financial management. Developing human resource competencies in data analytics, project evaluation, and risk management can strengthen both planning quality and control effectiveness. Furthermore, establishing digital systems that integrate planning, budgeting, and performance monitoring will enhance transparency and coordination across departments. Such systems can help ensure that decisions are based on real-time data and that deviations from plans can be detected and corrected promptly.

The results also have practical implications for BAPPEDA Makassar’s leadership. By focusing on improving planning frameworks, optimizing internal control mechanisms, and ensuring timely budget availability, the institution can further increase its accountability performance rating (AKIP score) beyond the current “BB” category. Specifically, enhancing cross-departmental coordination, strengthening feedback loops in program evaluation, and reducing bureaucratic delays in budget execution could significantly improve overall efficiency.

Beyond the institutional level, this study offers valuable insights for broader public governance in Indonesia. It demonstrates that the successful implementation of regional development programs is not solely determined by financial capacity but also by the coherence of organizational systems. Regions that can synchronize their planning, control, and budgeting processes are more likely to achieve sustainable development outcomes. Consequently, policy reforms should focus on institutional integration, performance-based budgeting, and adaptive planning frameworks capable of responding to evolving social and economic challenges.

In summary, the discussion of results reveals that all three examined factors—planning quality, internal control system effectiveness, and budget availability—significantly and positively affect the achievement of regional development targets at BAPPEDA Makassar. Among them, planning quality emerges as the dominant determinant, emphasizing its strategic role in shaping institutional performance. The findings align with both theoretical expectations and empirical evidence from previous studies, confirming that successful regional governance depends on the synergy of strategic planning, effective internal oversight, and sufficient financial support.

The study also underscores the importance of organizational culture as an underlying factor influencing how planning, control, and budgeting systems are implemented. While formal systems provide the structural framework, the behavioral attitudes of employees determine their actual effectiveness. Therefore, cultivating a results-oriented culture that rewards innovation, responsibility, and collaboration is essential. Leadership commitment plays a crucial role in this process. Leaders who consistently model transparency and accountability set the tone for the entire

organization and inspire employees to uphold similar standards.

Another key recommendation concerns the adoption of digital governance technologies. The ongoing digital transformation within Indonesia's public sector offers opportunities to enhance efficiency, accuracy, and transparency in regional development management. BAPPEDA Makassar could benefit from implementing integrated e-planning and e-budgeting systems, which would facilitate data sharing, reduce redundancy, and enable real-time performance tracking. These technologies also support evidence-based decision-making and allow for adaptive planning, especially when responding to dynamic socioeconomic challenges such as urban growth, climate change, and public health crises.

In terms of academic contribution, this research offers a comprehensive model that links managerial quality factors with institutional performance in local government contexts. It demonstrates that planning quality not only directly influences performance outcomes but also indirectly mediates the effects of control and budgetary mechanisms. This integrated perspective provides a conceptual foundation for future studies on public management reform. Researchers are encouraged to expand upon this model by incorporating additional variables such as leadership style, employee competence, organizational culture, and external environmental factors to provide a more holistic understanding of performance dynamics in the public sector. Longitudinal studies would also be beneficial to capture temporal variations and to evaluate the sustainability of performance improvements over time.

The limitations of this research primarily relate to its cross-sectional design and reliance on self-reported survey data, which may introduce perceptual biases. Future research should consider adopting

mixed-method approaches combining quantitative and qualitative techniques, such as interviews and document analysis, to validate and enrich the findings. Comparative studies across different regional government agencies or provinces could also provide deeper insights into contextual differences and generalizability. Additionally, the exploration of digital governance implementation and its moderating effect on planning and control systems represents a promising avenue for further investigation.

In closing, this study reaffirms that effective regional development management depends on the synergy among strategic planning, robust internal control, and adequate financial resources. BAPPEDA Makassar exemplifies a regional institution that has achieved considerable progress in these areas, yet continuous improvement remains necessary to adapt to evolving administrative and fiscal challenges. Strengthening integration across systems, investing in human resource development, and embracing innovation will be critical to sustaining and enhancing performance in the years ahead. By fostering an environment of accountability, transparency, and collaboration, regional governments can ensure that public resources are utilized efficiently and that development initiatives genuinely contribute to improving the welfare of citizens.

D. Conclusion

The study concludes that planning quality serves as the strategic foundation upon which the entire development process rests. Effective planning ensures that goals are clearly articulated, resources are allocated rationally, and activities are aligned with measurable outcomes. Within BAPPEDA Makassar, the quality of planning is determined by how well the agency integrates top-down directives from national and provincial governments with bottom-up

inputs from communities and stakeholders. This participatory approach strengthens the legitimacy and relevance of development programs, ensuring that they address real local needs. Moreover, the use of data-driven decision-making tools and evidence-based policy formulation has contributed to improving the accuracy and coherence of planning outputs. However, the research also reveals that challenges persist in harmonizing cross-departmental coordination, as fragmented data systems occasionally hinder seamless integration between planning and implementation units. Therefore, enhancing planning quality must involve not only methodological refinement but also organizational restructuring and technological innovation to enable more effective interdepartmental communication.

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