

ABSTRAK

Pengaruh Integritas Kepemimpinan, Akuntabilitas Pengelolaan Anggaran, Kualitas Manajemen Risiko Terhadap Kepatuhan Pelaksanaan Tupoksi Pada Satuan Pelayanan Pemenuhan Gizi Kota Palembang

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Penelitian ini bertujuan untuk menganalisis pengaruh integritas kepemimpinan, akuntabilitas pengelolaan anggaran, dan kualitas manajemen risiko terhadap kepatuhan pelaksanaan tupoksi pada Satuan Pelayanan Pemenuhan Gizi (SPPG) Kota Palembang selaku unit pelaksana program Makan Bergizi Gratis (MBG). Penelitian ini dilatarbelakangi oleh besarnya anggaran MBG serta munculnya permasalahan operasional seperti kasus keracunan makanan yang mengindikasikan lemahnya kepatuhan pelaksanaan tupoksi. Penelitian ini menggunakan pendekatan kuantitatif dengan analisis regresi linear berganda. Data primer dikumpulkan melalui kuesioner kepada 54 responden (Kepala SPPG, Pengawas Gizi, dan Pengawas Keuangan) yang mewakili SPPG dari 18 kecamatan di Kota Palembang dan diolah menggunakan SPSS versi 26. Hasil penelitian menunjukkan bahwa integritas kepemimpinan tidak berpengaruh signifikan secara parsial terhadap kepatuhan pelaksanaan tupoksi, sedangkan akuntabilitas pengelolaan anggaran dan kualitas manajemen risiko masing-masing berpengaruh positif dan signifikan secara parsial terhadap kepatuhan pelaksanaan tupoksi. Secara simultan, ketiga variabel bersama-sama berpengaruh positif dan signifikan terhadap kepatuhan pelaksanaan tupoksi pada Satuan Pelayanan Pemenuhan Gizi Kota Palembang.

Kata Kunci: Integritas Kepemimpinan, Akuntabilitas Pengelolaan Anggaran, Kualitas Manajemen Risiko, Kepatuhan Pelaksanaan Tupoksi

ABSTRACT

The Influence of Leadership Integrity, Budget Management Accountability, and Risk Management Quality on Compliance with Official Duties and Functions (Tupoksi) at the Nutrition Fulfillment Service Units in Palembang City

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This study aims to examine the influence of leadership integrity, budget management accountability, and risk management quality on compliance with official duties and functions (Tupoksi) at the Nutrition Fulfillment Service Units (SPPG) in Palembang City as the implementing units of the Free Nutritious Meals Program (MBG). This research was motivated by the substantial budget allocated to the MBG Program and the occurrence of operational issues, such as food poisoning incidents, which may reflect weaknesses in compliance with official duties and functions. This study employed a quantitative approach using multiple linear regression analysis. Primary data were collected through questionnaires distributed to 54 respondents, consisting of SPPG Heads, Nutrition Supervisors, and Financial Supervisors representing SPPGs across 18 sub-districts in Palembang City. The data were analyzed using SPSS version 26. The results indicate that leadership integrity does not have a significant partial effect on compliance with official duties and functions (Tupoksi). In contrast, budget management accountability and risk management quality each have a positive and significant partial effect on compliance with official duties and functions (Tupoksi). Simultaneously, leadership integrity, budget management accountability, and risk management quality have a positive and significant effect on compliance with official duties and functions (Tupoksi) at the Nutrition Fulfillment Service Units in Palembang City.

Keywords: Leadership Integrity, Budget Management Accountability, Risk Management Quality, Compliance with Official Duties and Functions (Tupoksi)