

Evaluation of The Implementation of The Provision Policy Professional Allowances for ASN And Non ASN Teachers at All Levels Junior High School

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ABSTRACT

The purpose of this study was to evaluate the effectiveness of the implementation of the policy of providing professional allowances for civil servants and non-civil servant teachers at the regional level in Manado City, and to identify the obstacles faced in implementing the policy. This study employed a qualitative case study approach, which refers to field notes and does not involve numerical data, but rather relies on information obtained based on the situation on the ground. The results indicate that the implementation of the teacher professional allowance distribution system in Manado City still faces technical and administrative challenges. Regulations for the distribution of teacher professional allowances are formally available but have not been fully understood and optimally implemented by all relevant parties. The disbursement of professional allowances for civil servant teachers is more stable than for non-civil servant teachers due to their adherence to the national civil service system and central regulations. Monitoring and evaluation of the implementation of allowance distribution remains ineffective, both by the education office, the inspectorate, and external supervisory institutions. Improvements to information systems, increased human resource capacity for data management, and regulatory refinements are needed to better adapt to field conditions.

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INTRODUCTION

The teacher professional allowance policy is a government program to provide financial incentives to teachers who have met certain requirements, particularly having a teacher certificate. This allowance aims to improve teacher welfare, encourage increased professionalism, and ultimately improve the quality of education. Recipients

of the Teacher Professional Allowance are teachers who have a teacher certificate, both ASN and Non-ASN teachers who have completed the Teacher Professional Education (PPG). The amount of the allowance is equivalent to one base salary according to their class and length of service. For Non-ASN teachers who do not yet have an Inpassing Decree starting in 2025, they will receive a professional allowance of IDR 2 million per month. The allowance is distributed through direct transfers to teacher accounts, previously through the General Allocation Fund (DAU) mechanism to local governments. The distribution of the allowance is carried out through a mechanism established by the central government, and the education office as the appraiser of the results of teacher data validation by PUSLAPDIK in the school Dapodik, ensuring that recipient data is accurate and logical according to the teacher's condition. The Professional Allowance Payment Period is usually paid quarterly or in accordance with ministry policy, such as the first quarter (April), second (July), third (October), and fourth (December). The teacher professional allowance is subject to income tax in accordance with the provisions of tax laws and regulations. This Teacher Professional Allowance Policy is a government effort to provide appreciation and support to teachers, who are at the forefront of educating the nation. With the professional allowance, it is hoped that teachers are motivated to continue to improve the quality of teaching and make a positive contribution to the advancement of education.

Policy implementation is a very important stage in the public policy process. A policy must be implemented in order to have the desired impact or goals can be achieved. Policy implementation is seen in a broad sense as a public administration tool where actors, organizations, procedures, techniques and resources are organized together to carry out policies to achieve the desired impact or goals. According to Webster's Dictionary quoted by Solichin Abdul Wahab is: the concept of implementation comes from English, namely to implement. In Webster's big dictionary, it says to implement (implement) means to provide the means for carrying out (providing the means to carry out something); and to give practical effect to (to cause an impact/consequence on something)". (Webster in Wahab, 2005). So something that is done to cause an impact or consequence can be in the form of laws, government regulations in lieu of laws, judicial decisions and policies made by government institutions in state life. Solichin Abdul Wahab defines policy implementation in general as: implementation is actions carried out by individuals, officials, or government or private groups that are directed at achieving the goals outlined in policy decisions. According to Jones (1987), implementation is: Those activities directed toward putting a program unto effect (the process of realizing a program until it shows results). Meanwhile, Mazmanian & Paul Sabatier (1993), Implementation is the carrying out of basic policy decisions usually incorporated in a statute but which can also take the form of important executive orders or court decisions (implementation is the implementation of basic policy decisions, usually in the form of laws, but can also take the form of executive orders or instructions or decisions of judicial bodies. More concretely, implementation is understanding what actually happens After a program is declared effective, including: events and activities that arise after the ratification of policy guidelines, which include administrative efforts and efforts to create real impacts on society. From the description above, it is clear that public policy implementation is a process of administrative activities carried out after a policy is established/approved. This activity lies between policy formulation and policy evaluation. Policy implementation contains top-down logic, while the policy

format contains bottom-up logic, meaning that this process begins with mapping public needs or accommodating environmental demands, followed by searching for and selecting alternative solutions. then proposed to be established as a reference in the implementation of policies that can be accepted by the public. Policy making on the one hand is a process that has a bottom-up logic, in the sense that the policy process begins with the delivery of aspirations, requests or support from the community. While policy implementation on the other hand has a top-down logic, in the sense of reducing abstract or macro policy alternatives to concrete or micro actions (Wibawa, 1994). According to Lane, implementation as a concept can be divided into two parts. First, implementation = F (Intention, Output, Outcome). According to this definition, implementation is a function consisting of intent and purpose, results as products and results from consequences. Second, implementation is the functional equation of implementation = F (Policy, Formator, Implementor, Initiator, Time). The main emphasis of these two functions is on the policy itself, then the results achieved and implemented by the implementer within a certain period (Sabatier, 1986).

Regulations regarding teacher professional allowances are regulated in several laws and regulations, namely:

1. Minister of National Education Regulation No. 16 of 2007 concerning the Standards of Academic Qualifications and Teacher Competencies (later revised through Permendikbud No. 16 of 2009), which emphasizes that a professional teacher must have a minimum academic qualification of S-1/D-IV and a teacher's certificate.
2. Government Regulation No. 41 of 2009. concerning Professional Allowances for Teachers and Lecturers, Special Allowances for Teachers and Lecturers, and Honorary Allowances for Professors. This regulation is the main legal basis for TPG, Special Allowances for Teachers, and Honorary Allowances for Professors.
3. Minister of National Education Regulation No. 4 of 2025: New regulations regarding technical instructions for providing TPG, Special Allowances, and Additional Income for ASND (Regional State Civil Apparatus) Teachers.
4. Minister of Elementary and Secondary Education Regulation No. 1 of 2025 concerning Technical Instructions for the Management of the Distribution of Professional Allowances and Special Allowances for non-Civil Servant teachers, which has been amended several times.

Policy or program implementation is broadly influenced by the policy's content and implementation context. Overall policy implementation is evaluated by measuring program outcomes based on policy objectives. Regarding implementation, there are two effective models for public policy implementation: the linear model and the interactive model (see Baedhowi, 2004). In the linear model, the decision-making phase is the most important aspect, while the policy implementation phase receives less attention or is considered the responsibility of other groups. The success of policy implementation depends on the capabilities of the implementing agency. If policy implementation fails, the blame is usually placed on management, who are perceived as lacking commitment, necessitating greater efforts to improve the capacity of the implementing institution. Unlike the linear model, the interactive model views policy implementation as a dynamic process, as each party involved can propose changes at various stages of implementation. This is done when a public policy is deemed to be

failing to meet stakeholders' expectations. This means that the various stages of public policy implementation are analyzed and evaluated by each party so that the potential, strengths, and weaknesses of each phase of implementation are identified and immediately corrected to achieve objectives. If the interactive model of policy implementation above is compared with other policy implementation models, particularly Grindle's political and administrative process model, similarities and representations of the elements that characterize them are apparent. According to Grindle, policy objectives, action programs, and specific projects designed and funded demonstrate the urgency of the decision-making phase as the most important phase in the linear model of policy implementation. Meanwhile, Grindle's six elements of policy content plus three elements of implementation context as factors influencing implementation activities characterize the interaction between policy makers, policy implementers, and policy users in the interactive model. Similarly, Grindle's terms political process and administrative process models, in addition to showing the dominance of their characteristics which tend to be closer to the characteristics of the interactive model of policy implementation, also demonstrate the advantages of these models in the methods used to measure the success of policy implementation, along with its outputs and outcomes. In addition to the policy implementation models above, Van Meter and Van Horn developed the Policy Implementation Process Model (Tarigan, 2000). Both affirmed the position that change, control, and compliance in action are important concepts in the implementation procedure. Both developed policy typologies according to: (i) the amount of change to be produced, and (ii) the extent or scope of agreement on objectives by the various parties involved in the implementation process. Without diminishing the credibility of Van Meter and Van Horn's policy implementation process model, it is clear that the elements determining its successful implementation are included in Grindle's political and administrative process model. The keywords, namely change, control, and compliance, are included in the dimensions of policy content and the context of policy implementation.

The teacher professional allowance policy, while aimed at improving teacher welfare and professionalism, faces several issues in Manado City. These include data inconsistencies, administrative and infrastructure constraints, and challenges in policy implementation.

The following are some of the problems faced regarding the teacher professional allowance policy:

1. Data and Administration Issues:

Data mismatch:

There are often discrepancies between the data entered by school operators in the basic education database (Dapodik) and the actual teacher data. This can lead to delays or even failure to disburse benefits.

Human resource constraints:

Lack of skills, knowledge and experience of school Dapodik operators, principals and teachers in carrying out their duties.

Infrastructure limitations:

The lack of facilities to support activities or programs at schools recognized in Dapodik that could provide teachers with the opportunity to meet the workload requirements at the parent school.

Limitations of the learning process:

The uneven distribution of students has not been running well, resulting in the number of study groups not being met, thus automatically reducing the number of teachers' workloads.

2. Policy Implementation Issues:

Lack of understanding:

There is a gap in understanding regarding the objectives and mechanisms of professional allowance policies among teachers and stakeholders.

Less commendable practices:

There are several indications of improper practices in the process of collecting documents for certification.

Competency gap:

There has not been a significant difference in competency between teachers who have been certified and those who have not, and there is an assumption that certification has not had an optimal impact on improving the quality of learning.

24 hour workload challenge:

The policy of fulfilling the 24-hour workload as a requirement for professional allowances is also a challenge in itself.

3. Quality and Impact Issues:

Not optimal:

Not all teachers have felt the optimal benefits of professional allowances, especially those related to improving competence and the quality of learning.

Abuse:

There is potential for misuse of professional allowances, such as use for personal interests unrelated to improving teacher professionalism.

4. Regulatory and Policy Issues:

The authority to manage teachers in the regions often gives rise to differences in policy implementation.

Some possible solutions include: regular monitoring and evaluation to validate and synchronize teacher data. Integrated school operator training programs and outreach. Improving the quality and capacity of school infrastructure. Equalizing the number of students according to available facilities. Improving teacher and stakeholder understanding of the professional allowance policy. Improving oversight of the certification process and allowance disbursement to prevent fraudulent practices. Providing more intensive and sustainable teacher training and professional development. By addressing these various issues, it is hoped that the teacher professional allowance policy can be implemented more effectively and provide optimal benefits for teachers, students, and the education system as a whole.

METHOD

The researcher used a qualitative case study approach in this research, meaning that this research is a study in the form of notes obtained from the field, and does not involve numerical data, but rather relies on information obtained according to the conditions in the field. And the results are descriptive. The presence of participants and sources is very influential in the completion of this research, because the direct involvement of participants and sources is a key point in completing this research. In the process, the researcher used data collection techniques through interviews, observations, and documentation so that their presence cannot be represented. The location of this research is Manado City, North Sulawesi.

Data collection techniques are carried out in scientific conditions, data sources and collection methods are mainly interviews, observation and documentation. In this study, the data collection techniques used are through: Observation is a data collection technique by directly observing behavior or phenomena in the field. Observations in this study are obtained from data through direct observation in the field Interviews are a data collection technique carried out by communicating directly with informants or research subjects. The questions in the interview come from the results of comprehensive observations. Documentation in this study is needed especially to obtain administrative data and data on documentary activities. In this case, documentation is obtained through documents and photographs. The data analysis technique in this study uses data analysis techniques in the field of data reduction, with a data reduction and presentation process.

RESULT AND DISCUSSION

Evaluation of the Implementation of Regulations on the Distribution of Teacher Professional Allowances

Regulations related to the Provision of Professional Allowances for ASN Teachers are stated in the Regulation of the Minister of Primary and Secondary Education No. 4 of 2025, while for Non ASN No. 1 of 2025. For ASN teachers who receive Professional Allowances must meet the following requirements: Have a Teacher Certificate; have status as an ASND Teacher under the guidance of the Ministry; have a teacher registration number issued by the Ministry; carry out teaching duties and/or guide students in educational units in accordance with the designation of the Teacher Certificate as evidenced by a teaching decree; teach in classes according to the number of students in one study group required in accordance with the form of educational unit; fulfill the workload in accordance with the provisions of laws and regulations; and not as a permanent employee in another agency.

And for Non ASND Teacher Allowance Recipients must meet the following requirements: have one or more teacher certificates; be recorded in the Basic Education Data (Dapodik); have a Teacher Registration Number (NRG) issued by the Ministry; not have ASN status; have a fixed income for assignment or implementation of work as a teacher from the local government or Foundation according to authority; actively teach as a subject teacher/class teacher or actively guide as a guidance counselor/information and communication technology teacher, in an educational unit in accordance with the purpose of the teacher certificate held; fulfill the teacher's workload in accordance with the provisions of laws and regulations, not bound as a permanent employee at another educational institution or unit.

The reliability of the teacher professional allowance (TPG) regulatory process is crucial to ensuring teacher welfare and motivation. TPG is awarded to teachers who have a teaching certificate and meet other requirements. Good TPG regulations ensure timely, accurate, and transparent payments, and address potential issues such as late disbursement or data entry errors. Although the regulations have been updated, they are not yet fully operational. The effectiveness of the regulations is largely determined by the accuracy of initial data entry and the capacity of school operators to carry out the periodic synchronization process.

Evaluation of Allowance Distribution Regulations

In practice, the implementation of these provisions is quite consistent and there is a high degree of alignment between regulations and technical implementation in the field. Verification procedures are carried out in stages, starting from the Education Unit, the Regional Education Office, and up to the Ministry through the Directorate General of Teachers and Education Personnel (Ditjen GTK). However, several significant obstacles remain in its implementation:

- a. Shortage of teaching hours: Many teachers struggle to meet their workload due to limited student numbers, lack of additional assignments, and lack of opportunities to teach at other schools. This situation is exacerbated by the fact that the distribution of Government Employees with Work Agreements (PPPK) does not match the needs of educational units.
- b. Teachers who still have honorary status: Teachers in government educational units or foundations who have honorary status cannot receive professional allowances if they do not have a fixed income.
- c. Slow administrative processes: Data validation through the Dapodik application requires accuracy and completeness of data which is often problematic, especially in schools with operators who have not yet mastered the Dapodik application.
- d. Dependence on central distribution: Even though the allowance budget has been allocated through the APBN, the distribution process by the Ministry of Finance can be delayed due to waiting for multiple verifications and validations.

These obstacles cumulatively impact the uncertainty of acceptance for both ASN and non-ASN teachers, who should receive their entitlements regularly. However, from a regulatory perspective, the rules for ASN teachers are relatively well-established, requiring only improvements in technical implementation and administrative efficiency. Unlike ASN teachers, non-ASN (honorary) teachers face more serious challenges related to the distribution of professional allowances. Although some of them meet professional requirements—including possessing teaching certificates and sufficient teaching hours—there is no national regulation binding or requiring the government to provide allowances equally to non-ASN teachers.

Some fundamental issues in this context include:

- a. Lack of a binding national legal basis: To date, there is no law or government regulation mandating the provision of professional allowances to non-civil servant teachers across the board. Existing regulations are primarily recommendatory and dependent on regional policies.
- b. Regional budget limitations: Regional governments often do not have sufficient fiscal capacity to allocate budget from the APBD to pay salaries for non-ASN teachers, this causes some non-ASN teachers not to receive professional allowances because they do not have a fixed income which is one of the requirements for receiving them.

- c. Unclear employment status: Many non-ASN teachers who have served remain on honorary status due to the limited quota for PPPK and PNS appointments for the subjects they teach. This directly impacts access to welfare rights, including professional allowances.
- d. Discrimination in the workplace: The unequal treatment of civil servant (ASN) and non-civil servant (non-ASN) teachers in terms of benefits creates an unhealthy work climate. Non-ASN teachers feel unequally valued despite having the same qualifications and, often, greater workloads.

The real impacts of this regulatory imbalance include:

- a. The decline in motivation and professionalism of non-ASN teachers, who feel they are not properly appreciated for their hard work and dedication.
- b. A sense of internal injustice arises, both among colleagues and from the side of students who see differences in treatment of their teachers.
- c. The high turnover rate of non-ASN teachers, especially young and competent ones, is due to the feeling that they have no definite future in the profession.

Thus, the regulatory gap between civil servant and non-civil servant teachers reflects a misalignment between the spirit of professionalism and the national policy system, potentially hampering long-term educational quality. A national policy evaluation is essential to ensure that all professional teachers, both civil servant and non-civil servant, receive equal recognition and rights for their dedication.

Strengthening Regulations for Non-Civil Servant Teachers

Issuance of binding national regulations: The central government needs to immediately draft and ratify specific regulations in the form of Government Regulations (PP) that explicitly and comprehensively regulate the mechanism for providing professional allowances to non-State Civil Apparatus (non-ASN) teachers. Currently, there is no strong and comprehensive legal framework that guarantees the rights of non-ASN teachers to receive professional allowances, even if they have obtained teaching certificates and met the required workload, as applies to ASN teachers. The absence of these regulations creates unequal treatment between ASN and non-ASN teachers, which impacts the motivation, welfare, and professionalism of educators in educational institutions, particularly at the junior high school (SMP) level. Therefore, the regulations must consider the principles of justice, equal rights, and accountability. These regulations should also regulate funding sources, eligibility criteria, verification systems, and efficient and transparent allowance disbursement mechanisms. With these regulations, the government demonstrates its commitment not only to recognizing the strategic role of non-ASN teachers in the national education system but also to providing protection and legal certainty for their financial rights. This is important in order to encourage comprehensive and sustainable improvement in the quality of national education.

Reformulation of the financing mechanism: Regulations need to establish a financing system that does not rely solely on the Regional Revenue and Expenditure Budget (APBD). Complete dependence on the APBD can be a serious obstacle, especially for regions with low fiscal capacity and limited financial resources.

Therefore, alternative financing schemes need to be designed systematically and sustainably. One solution that can be considered is through transfer funds from the central government, either in the form of the Special Allocation Fund (DAK) or national programs specifically aimed at supporting teacher welfare, such as the Non-ASN Professional Allowance Fund. Such a scheme not only provides certainty in the distribution of allowances but also creates fiscal equity between regions, so that non-ASN teachers in areas with limited budgets still receive their rights proportionally and in a timely manner. The central government also needs to play a strategic role in ensuring that this policy is accommodated in national planning, and accompanied by transparent monitoring and evaluation mechanisms to prevent misappropriation and ensure accountability in budget use.

Acceleration of Employee Status and Protection of Non-Civil Servant Teachers:In the context of education in Manado City, non-civil servant (NON-ASN) teachers still play a crucial role in supporting the continuity of the learning process, particularly at the junior high school (SMP) level. However, their status as non-ASN teachers often creates inequalities in rights, protection, and welfare security, including in the distribution of professional allowances. Based on the results of interviews and documentation in the field, it was identified that one of the main obstacles in the implementation of professional allowances for NON ASN teachers was the lack of clarity regarding their employment status, which had a direct impact on their administrative and legal rights.

Accelerating employment status is crucial because it directly relates to legal and social protection for non-civil servant teachers. Without clear status, they are often excluded from employment protection schemes such as BPJS Employment, Old Age Security, and other normative rights such as leave, tiered training, and guaranteed fixed income. Another form of protection that is not yet optimally provided to non-civil servant teachers is their involvement in regional education policy processes. In many cases, the aspirations and needs of non-civil servant teachers are not adequately addressed in official forums such as principals' work meetings or Education Office coordination meetings.

This shows that there is still a gap between systemic policies and the social reality of non-ASN teachers. When it comes to disbursing professional allowances, non-civil servant teachers face more complex administrative challenges than civil servant teachers. They must fulfill a series of documentation and validation requirements that sometimes do not align with their actual work conditions. For example, they are required to have a National Education Registration Number (NUPTK) and a Teacher Certificate, but obtaining both is often hampered by their employment status not being fully recognized by the national education system.

Therefore, accelerating the appointment of non-civil servant teachers to PPPK or ASN positions needs to be a priority in Manado City's education policy. The local government, through the Education Office, can encourage the mapping process for non-civil servant teachers, provide administrative assistance, and lobby the central government to ensure that the ASN/PPPK quota in Manado City accommodates the number of non-civil servant teachers who meet the experience and qualification criteria.

Furthermore, protection for non-civil servant teachers can be enhanced through regional incentive policies, the establishment of a non-civil servant teacher communication forum, and training and certification programs specifically designed to strengthen their capacity and professionalism. Such protection is not only a form of social justice but also a strategic investment in improving the quality of education in

the region. Therefore, evaluating the system and regulations for distributing teacher professional allowances cannot be separated from efforts to accelerate employment status and strengthen protection for non-civil servant teachers. Without concrete steps in this aspect, inequality will persist, resulting in low motivation and uncertainty about the future of the teaching profession in Manado City.

Strengthening the PPPK/PNS appointment pathway: The central and regional governments must provide affirmation to non-ASN teachers who have served for more than two years to be prioritized in the PPPK or PNS selection, especially for those who have teacher certificates.

Guaranteeing minimum rights: Before being appointed as ASN/PPPK, it is necessary to formulate a transition policy that guarantees basic rights such as functional allowances, social security, and minimum income guarantees for non-ASN teachers.

Optimization of Administrative Verification and Validation

Simplifying administrative processes: There needs to be simplification and integration of applications between Dukcapil, Dapodik, the Allowance System, and regional payroll systems to speed up the verification and disbursement of allowances and minimize technical obstacles. Currently, the distribution of teacher professional allowances still faces various challenges stemming from the lack of integration of information systems used by various related parties. Dukcapil as the source of population data, Dapodik as the primary source of individual teacher and educational unit data, the Allowance System (SIMPUN) used to manage allowances, and the regional payroll system under the authority of local governments tend to operate separately and are not yet connected in real time or automatically. As a result, data synchronization is slow and prone to errors, such as inconsistencies in population data, personnel data, certification status, number of teaching hours, and recipient teacher account data. This leads to a lengthier verification process and often leads to delays in disbursement. Furthermore, coordination between agencies becomes more complicated because it must be done manually or through inefficient intermediaries. Therefore, strategic steps are needed to simplify this process through the integration of standardized and centralized information systems. This integration will enable faster, more accurate, and more transparent data exchange. By utilizing interoperable technology between systems and a single database accessible by the Ministry of Education, Ministry of Finance, National Civil Service Agency, Population and Civil Registry Office, Regional/City Education Offices, and regional financial management agencies, the verification and validation process can be accelerated. This will also reduce the administrative burden on educational units and teachers, and increase accountability and efficiency in the management of professional allowances.

Furthermore, this integration can also support the implementation of more responsive and targeted data-driven policies, given that all information related to teachers, their performance, and financial rights can be accessed in a single, integrated system. In the long term, an integrated system will also facilitate the evaluation and oversight of allowance distribution by both the central and regional governments.

Increasing the capacity of school Dapodik operators: local governments must hold regular training for school Dapodik operators so that input errors and processing delays can be minimized.

Compensation Policy for Teachers with Additional Duties

Flexibility in fulfilling teaching hours: For teachers who double as principals or have other additional duties, there needs to be recognition of administrative workload as part of fulfilling face-to-face hours relevant to certification. This should be stipulated in clear and uniform technical guidelines across all regions.

Strengthening Monitoring and Evaluation of Allowance Distribution

Establishment of a monitoring team: A dedicated team should be established in each district/city to periodically monitor and evaluate the distribution of professional allowances. This team could consist of representatives from the Education Office, school supervisors, teacher representatives, and independent institutions. Public reporting and data transparency: The distribution of allowances must be transparent, with open reporting to the public and teachers, both through school bulletin boards and online systems that teachers can access independently.

Factors Inhibiting Implementation

One of the main factors hampering the implementation of the professional allowance system is the policy's continued focus on civil servant teachers. Although in many regions, including Manado City, non-civil servant teachers play a crucial role, particularly in private schools, central government policies have not equitably accounted for their contributions. Providing a professional allowance that targets only civil servant teachers can create inequity and potentially demotivate non-civil servant teachers, who are crucially needed in education.

Non-civil servant teachers in private schools often hold more strategic positions and can directly influence the quality of education, even though they do not receive professional allowances equal to those of their civil servant counterparts. This non-inclusive policy creates inequality that impacts the effectiveness of educational programs.

The solution to this problem could be to expand the scope of the policy to include all teachers, regardless of their employment status, so that the diversity of teachers in the field can receive equal incentives, as well as increase professionalism in the world of education.

The budget allocated by the central government through the State Budget (APBN) is one of the inhibiting factors in the implementation of professional allowances, particularly for non-civil servant teachers. The limited budget forces the government to prioritize allocations for other, more pressing, needs, resulting in the inability to optimally meet allowances for non-civil servant teachers.

Despite the central government's efforts to optimize budget utilization, professional allowances for non-civil servant teachers remain marginalized due to higher priorities for other programs, such as infrastructure development or other basic services. Therefore, efforts are needed to raise awareness of the importance of equitable funding for the education sector, including providing equal allowances for all teachers, regardless of employment status.

One step that can be taken is to allocate additional budget by using a performance-based budgeting model, where funds for education are determined based on the performance and contributions made by each teacher, both ASN and NON ASN.

One of the major challenges in implementing a professional allowance distribution system is the quality of the data and administration used. The system,

which relies on Dapodik (Basic Education Data) data input, often suffers from errors or inaccuracies, leading to delays in validation by PUSLAPDIK, which in turn delays the submission of the Professional Allowance Decree (SKTP) from the Education Office. This often occurs due to non-standardized data management or input errors at the school level.

Weaknesses in this administrative process can hinder the timely disbursement of professional allowances and even lead to discrepancies between recorded data and actual conditions on the ground. One solution that can be considered is improving the data management system and providing further training to those responsible for managing Dapodik. Furthermore, regular checks on the accuracy of data entered into the system are necessary to prevent errors that could harm teachers.

The use of cloud-based technology or more modern and integrated platforms between various agencies can help improve data accuracy and speed up administrative processes.

Although the professional allowance aims to improve teacher welfare and improve the quality of education, there is no clear monitoring and evaluation mechanism for the impact of this allowance distribution system. Without regular audits or reviews by the Education Office, it is difficult to assess the long-term effectiveness of this policy. The lack of regular evaluations makes it difficult to base policy decisions on accurate data regarding issues on the ground.

Regular monitoring and evaluation are essential to identify potential problems or obstacles that may arise during the program's implementation. Furthermore, with regular evaluations, the government can ensure that the program is truly improving teacher welfare and supporting the quality of education. One solution that can be implemented is to form an evaluation team consisting of representatives from the Education Office, teacher representatives, and other relevant parties to conduct an objective assessment of the implementation of the professional allowance program.

In addition, the Education Office can involve external parties, such as independent audit institutions, to conduct more transparent and objective assessments, and provide recommendations for continuous system improvement.

CONCLUSION

The implementation of the teacher professional allowance distribution system in Manado City still faces technical and administrative challenges, particularly in terms of data delays, verification, and validation of teacher information. Despite digital systems such as Dapodik, Info GTK, and the Allowance System Application, data discrepancies still occur, leading to delays in the disbursement of allowances.

Regulations for TPG distribution are formally available, but they are not yet fully understood and optimally implemented by all relevant parties. This lack of public awareness and understanding of the regulations has led to differing perceptions, both at the school and education office levels, regarding recipient eligibility and disbursement procedures.

The professional allowance for civil servant teachers is more stable in terms of disbursement than for non-civil servant teachers, due to their adherence to the national civil service system and central regulations. Conversely, non-civil servant teachers still face uncertainty in disbursement, both in terms of timing and amount, due to their reliance on the central government budget and inconsistent policies.

Oversight and evaluation of the implementation of allowance distribution remains ineffective, both by the education office, the inspectorate, and external oversight bodies. This has resulted in a lack of follow-up on findings of systemic and individual problems. In general, the distribution of TPG in Manado City is underway, but it is not yet fully optimized, both in terms of timeliness, targeting accuracy, and regulatory compliance. Improvements to the information system, increased capacity of data management personnel, and regulatory refinements are needed to better adapt to field conditions.

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