DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455

DOI: https://doi.org/10.38035/dijefa.v6i6.5875
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Received: 10 November 2025 | **Revised:** 21 December 2025 | **Accepted:** 06 January 2026

Implementation of Government Policy on the Distribution of Professional Allowances for Local Civil Servant Teachers Directly to Teachers' Accounts at the Secretariat of the Directorate General of Teachers, Educational Personnel, and Teacher Education Ministry of Primary and Secondary Education

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Abstract: The change in policy to distribute Teacher Professional Allowances directly is a concrete step by the government to simplify bureaucracy and guarantee teachers' rights. Teachers, as the spearhead of education, gain certainty and protection of their rights to professional allowances, enabling them to perform their duties optimally and sustainably. This policy is expected not only to improve teachers' welfare but also to be part of a better, more transparent, and accountable education governance reform. The research method used was descriptive qualitative. The research instruments were interviews, observation, and documentation. There were five informants in this study, all of whom were from within the organization. The results of the study show that the policy of distributing Regional Civil Servant Teacher Professional Allowances (TPG) directly to teachers' accounts aims to improve the efficiency, transparency, and timeliness of payments. With this new mechanism, teachers are expected to receive their allowances faster and more reliably, which will have a positive impact on their welfare and motivation, although it requires strong coordination between the central and regional governments to validate teacher data and accounts. Eliminating bureaucratic procedures through local governments will make the process faster and more accountable. Ensuring that teachers receive allowances regularly, ideally every month along with their salaries. Improving teachers' welfare, which is expected to increase their work enthusiasm and the quality of education.

Keywords: Implementation, Government Policy, Teacher Professional Allowances.

INTRODUCTION

Through its national fiscal policy, the government remains committed to strengthening the delivery of public services in the regions, one of which is through the Regional Transfer (TKD) scheme. TKD is an important instrument in supporting development in various sectors, including education. Each year, most of the TKD allocation is used to finance personnel expenditures and basic service programs in the regions, including the payment of Teacher Professional Allowances (TPG). TPG is a form of appreciation and recognition of the professionalism of teachers who have obtained teaching certificates, as stipulated in Government Regulation No. 41 of 2009 concerning Teacher Professional Allowances, Special Allowances for Teachers and Lecturers, and Honorary Allowances for Professors. Until now, TPG payments have been made through the TKD mechanism, specifically the Special Allocation Fund (DAK), which is channeled to local government accounts and then paid to eligible teachers. However, in practice, this mechanism often encounters obstacles, such as delays in disbursement, lack of transparency, and complaints from teachers regarding uncertainty regarding the timing and amount of payments.

In order to improve efficiency and transparency, the government has changed the TPG distribution system to be directly from the center to the teachers' accounts. This change is regulated through the Minister of Primary and Secondary Education Regulation Number 4 of 2025. The distribution process no longer goes through local governments, but is carried out directly by the State Treasury Service Office (KPPN) to the accounts of teachers receiving TPG. KPPN, which is under the Directorate General of Treasury, Ministry of Finance, now plays an important role in the distribution of TPG to ensure that state funds are distributed in a timely manner, in the right amount, and to the right target.

The change in policy regarding the direct distribution of Teacher Professional Allowances is a concrete step taken by the government to simplify bureaucracy and guarantee teachers' rights. Teachers, as the spearhead of education, are given certainty and protection of their rights to professional allowances, enabling them to carry out their duties optimally and sustainably. This policy is expected not only to improve teachers' welfare, but also to be part of a better, more transparent, and accountable education management reform.

Problem Identification

The implementation of the government policy on the direct distribution of regional civil servant teacher professional allowances to teachers' accounts at the Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education of the Ministry of Primary and Secondary Education is as follows:

1. Teacher data validation and updating
2. Validation and updating of teacher account data
3. Readiness of local government data and systems
4. Data inconsistencies between central and local governments

Problem Formulation

1. What is the impact of the government's policy of distributing regional civil servant teacher professional allowances directly to teachers' accounts at the Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education of the Ministry of Primary and Secondary Education?
2. Constraints in the Implementation of the Government Policy on the Distribution of Regional Civil Servant Teacher Professional Allowances Directly to Teacher Accounts at the Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education of the Ministry of Primary and Secondary Education?

3. Strategies to Improve the Implementation of the Government Policy on Direct Disbursement of Regional Civil Servant Teacher Professional Allowances to Teachers' Accounts at the Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education, Ministry of Primary and Secondary Education?

Implementation

There are various opinions from experts and academics regarding the definition of implementation. This needs to be explained so that the understanding of implementation can be synchronized from the research concept to a policy or legislation that is the main focus of this study. This is because implementation is an important activity in the overall policy planning process. The definition of implementation can be seen in several opinions below. According to Mulyadi (2015:12), implementation refers to actions taken to achieve the objectives set out in a decision. These actions seek to translate decisions into operational patterns and strive to achieve major or minor changes as previously decided. Implementation is essentially an effort to understand what should happen after the program is implemented. In practical terms, implementation is the process of executing basic decisions. This process consists of several stages, namely: the stage of ratifying legislation, the execution of decisions by implementing agencies, the willingness of target groups to carry out decisions, the actual impact of decisions, both desired and undesired, the impact of decisions as expected by implementing agencies, and efforts to improve policies or legislation. Implementation according to Jones' theory (Mulyadi, 2015:45): "Those Activities directed toward putting a program into effect" (the process of realizing a program until it shows results), while according to Horn and Meter: "Those actions by public and private individuals (or groups) that are achievements or objectives set forth in prior policy" (actions taken by the government). Thus, implementation is an action taken after a policy has been established. Implementation is a means for a policy to achieve its objectives.

Grindle (Mulyadi, 2015:47) states that "implementation is a general process of administrative actions that can be studied at a certain program level." Meanwhile, Horn (Tahir, 2014:55) "defines implementation as actions carried out by individuals/officials or government or private groups aimed at achieving the objectives outlined in the policy." Ekawati (Taufik and Isril, 2013:136) states, "that the definition of implementation explicitly includes actions by private (public) individuals/groups that are directly aimed at achieving a series of continuous objectives in previously established policy decisions." Basically, according to Syaukani et al (Pratama, 2015:229), implementation "is one of the stages in the public policy process in a country. Implementation is usually carried out after a policy has been formulated with clear objectives, including short- term, medium-term, and long-term objectives."

Meanwhile, William (Taufik and Isril, 2013:136) states, "more concisely, in more general terms, research on implementation determines whether an organization can bring together people and materials within the organizational unit in a cohesive manner and encourage them to find ways to achieve the organization's predetermined goals ." According to Mazmanian and Sebatier (Waluyo, 2007:49), implementation is the execution of basic policy decisions, usually in the form of laws, but can also take the form of important executive orders or decisions or other judicial bodies. These decisions identify the problems to be addressed, explicitly state the objectives or goals to be achieved, and outline various ways to structure or regulate the implementation process. According to Wheelen and Hunger in *Strategic Management and Business Policy* (Rivai, 2024:475), strategy implementation is a series of activities and choices needed to realize a strategic plan.

Government Policy

Government policy is closely related to public or government issues within a country. Anderson in M. Irfan Islamy (2003:17) states that "Policy is a series of actions that have specific objectives that are followed and implemented by an actor or group of actors in order to solve a particular problem". Based on the above definition, policy is an action taken by an individual or group of actors with the aim of solving a specific problem.

Furthermore, Friedrich in S. Abdul Wahab (1999:3) states that "Policy is an action that leads to a goal proposed by an individual, group, or government in a certain environment, in relation to certain obstacles, while seeking opportunities to achieve the goal or realize the desired objective."

Several important characteristics of policy according to Dwidjowijoto (2005:265) are as follows. First, policy is a government action that aims to create public welfare. Second, policy is made through systematic stages so that all problems to be solved are covered. Third, policy must be implementable by the implementing organization. Fourth, policies need to be evaluated to determine whether or not they are successful in solving problems.

The definition according to Easton in M. Irfan Islamy (2003:19) is "Policy as the compulsory allocation of values to all members of society." Based on this definition, Easton emphasizes that only the government can legally do something to society, and the government's choice to do something or not to do something is manifested in the form of the allocation of values to society. Policy can only be made by the government in the form of the allocation of values to society. The definition of government policy is basically made or based on broad policies. Policy is an effort to achieve certain goals with specific targets and in a specific order. Government policy has a standard definition, namely a decision made systematically by the government with specific aims and objectives concerning the public interest.

Teacher

Teachers are also referred to as educators and instructors, but we know that not all educators are teachers, because teaching is a professional position that essentially requires technical skills and certain personality traits, all of which can be acquired through the teaching and learning process and practice. Roestiyah N.K. (2001:175) states that: "A professional educator is someone who has the knowledge, skills, and professional attitude to be capable and committed to developing their profession, becoming a member of a professional educational organization, upholding their professional code of ethics, participating in communicating professional development efforts, and collaborating with other professions."

Muhammad Uzer Usman (2002:1) A teacher is a profession responsible for the education of students. This can be understood from the following definitions: a. A teacher is a position or profession that requires special expertise as a teacher. b. A teacher is someone who is capable of carrying out educational activities in an educational setting to achieve educational goals, or an adult who is honest, physically and mentally healthy, moral, skilled, open-minded, fair, and compassionate. c. A teacher is one of the human components in the teaching and learning process, who plays a role in the effort to develop potential human resources in the field of development.

According to Rivai (2016:130), teachers hold a central role in the teaching and learning process; therefore, the quality of education in a school is largely determined by the teacher’s ability to carry out their duties.

The main duties and responsibilities of a teacher/instructor are to manage teaching more effectively, dynamically, efficiently, and positively, characterized by awareness and active involvement between the two subjects of teaching: the teacher as the initiator, director, and guide, and the student as the one who experiences and is actively involved in obtaining personal change through teaching. Ahmad Rohani and Abu Ahmadi (2001:1).

Based on the above opinion, it is clear how important the role of teachers is and how heavy their duties and responsibilities are, especially in developing human potential (students). The work of a teacher is a type of work whose results cannot be seen. A teacher will feel proud, satisfied, and successful in their task of educating and teaching if their students become pioneers or are useful to their nation. Considering that education is always related to human development, the success of education greatly depends on the human element.

Teacher Professional Allowance

In Law No. 14 of 2005 concerning teachers and lecturers, professional allowances are commonly referred to as certification allowances. Professional allowances or certification allowances are allowances given to teachers who have teaching certificates as a reward for their professionalism. According to Maulidi (2016), the definition of a teacher's professional allowance is an income allowance given to teachers after they have met the specified requirements.

According to Rivai (2018:541), compensation is something received by employees as a reward for their contribution of services to the organization. To improve teachers' welfare, the government has provided several types of allowances. These are the types of allowances that can be received by both civil servant (PNS) and non-civil servant teachers. To improve the welfare of teachers, the government has prepared several types of allowances. These are the types of allowances that can be received by both civil servant and non-civil servant teachers.

1. Civil Servant Teacher Allowances
   Civil servant teachers are teachers who have been appointed as civil servants. The salary and allowance system for civil servant teachers is paid directly by the government. In addition to their basic salary, civil servants also receive several allowances.
2. Non-Civil Servant Teacher Allowances
   The allowances given to non-civil servant teachers are not as much as those given to civil servants. However, the government still allocates funds for non-civil servant teachers who have been certified.

METHODS

Research Object

The research object in this study is the Secretariat of the Directorate General of Teachers and Educational Personnel of the Ministry of Primary and Secondary Education.

Research Design

Sugiono (2014) suggests qualitative research as a research method based on post positivism philosophy, used to examine natural objects, where the researcher is the key instrument. Data collection techniques use triangulation. Data analysis is inductive or qualitative, and qualitative research results emphasize meaning rather than generalization. According to Sukmadinata (2011), qualitative descriptive research aims to describe and depict existing phenomena, both natural and human-engineered, paying more attention to characteristics, qualities, and interrelationships between activities. Furthermore, descriptive research does not manipulate or alter the variables being studied but rather describes conditions as they are. The only treatment given is the research itself, which is conducted through observation, interviews, and documentation. Therefore, this study uses a qualitative descriptive research method.

Research Focus

Setting a focus in qualitative research aims to provide limitations in data collection so that with these limitations, the author focuses the research on the issues that are the objectives

of the research. In addition, the focus of the research plays a very important role in guiding and directing the course of the research. The focus of this research is the Implementation of the Government Policy on the Distribution of Professional Allowances for Regional Civil Servant Teachers Directly to Teachers' Accounts at the Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education of the Ministry of Primary and Secondary Education.

Research Informants

There were five informants in this study, all of whom were from within the organization, namely the Head of the Teacher Training Center, functional officials, and administrators at the Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education of the Ministry of Primary and Secondary Education.

Data Collection Techniques

Observation Method

Sugiyono (2014) states that observation can be defined as the systematic observation and recording of phenomena that appear in the research object. This observation uses participatory observation, where researchers are directly involved in the daily activities of the people being observed or who are used as sources of research data. In this direct observation, the researcher acts not only as a full observer who can observe the phenomena or processes that occur in the actual situation directly observed by the observer, but also as an actor and/or participant in the research.

Interview Method

Moleong (2017) states that an interview is a conversation with a specific purpose conducted by two parties, namely the interviewer who asks questions and the interviewee who provides answers to the questions. In this case, the researcher used structured interviews, where the interviewer determined the issues and questions to be asked in order to find answers to the strictly formulated hypotheses. In conducting the interview technique, the interviewer must be able to establish a good rapport so that the informant is willing to cooperate, feels free to speak, and can provide accurate information. The interview technique used by the researcher is structured (written), which involves preparing several questions in advance to be asked of the informant. This is intended to make the interview more focused and on target, avoiding overly broad discussions. It is also used as a general guideline and can be developed by the researcher through questions that arise during the interview.

Documentation Method

Arikunto (2016) states that documentation comes from the word document, which means written items. In implementing the documentation method, researchers investigate written items such as books, magazines, documents, regulations, meeting minutes, daily notes, and so on. Through the documentation method, researchers use it to explore data in the research being conducted.

Research Instruments

Research instruments are tools selected and used by researchers in their activities to collect data so that these activities become systematic and easier to carry out. Data collection instruments are methods that researchers can use to collect data. Instruments as tools in using data collection methods are means that can be manifested in objects, such as questionnaires, test devices, interview guidelines, observation guidelines, scales, and so on.

Bogdan and Biklen in Masyhuri (2022) state that: "Qualitative research has the natural setting as the direct source of data and the researcher is the key instrument," meaning that qualitative research has a natural setting as the direct source of data and the researcher is the key instrument. This means that the researcher is the main data collector. In qualitative research, it is the data that is tested. In addition, findings or data can be declared valid if there is no difference between what the researcher reports and what actually happened in the object being studied.

The instruments used in this study are observation, interviews, and documentation. This study requires human researchers because humans can adapt to environmental conditions. Therefore, researchers as instruments must also be "validated" in terms of how far they are prepared to conduct further research in the field. Validation of the researcher as an instrument includes validation of their understanding of qualitative research methods, mastery of knowledge in the field being studied, the researcher's readiness to enter the research object, both academically and logistically, and the validation is carried out by the researcher himself, through self-evaluation of the extent of understanding of qualitative methods, mastery of theory and insight into the field being studied, as well as readiness and preparation for entering the field. In addition, researchers are also assisted with observation and interview guidelines

Data Analysis Techniques

Miles and Huberman in Masyhuri (2022) state that data analysis in qualitative research is conducted during data collection and after data collection is completed within a certain period. During the interview, the researcher already analyzes the interviewee's answers.

RESULTS AND DISCUSSION

Impact Implementation of Government Policy on the Distribution of Professional Allowances for Regional Civil Servant Teachers Directly to Teachers' Accounts at Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education, Ministry of Primary and Secondary Education

1. For Teachers
   a. Increased certainty and timeliness of payments
      With direct transfers to teachers' accounts, the payment process no longer depends on the budgeting and distribution mechanisms at the regional level. This speeds up the receipt of allowances and avoids delays, which have been a major complaint among teachers in various regions.
   b. Reducing the Risk of Misuse and Increasing Transparency
      This step is also considered effective in strengthening budget management accountability. Direct distribution minimizes the risk of fraud, as the entire payment process is carried out using a mature financial system and is digitally monitored by the relevant ministries.
   c. Improving the Efficiency of State Financial Management
      By eliminating intermediaries at the regional level, the financial administrative burden on local governments can be reduced. In addition, monitoring and evaluation of benefit distribution can be carried out more efficiently and in real time through an integrated information system.
   d. Promoting Teacher Professionalism and Motivation
      With the guarantee of timely and full payment of allowances, teachers feel more appreciated for their performance. This contributes to increased work motivation and enthusiasm in carrying out their educational duties, which will ultimately have an impact on the quality of learning in schools.

2. For Employees of the Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education, Ministry of Primary and Secondary Education
   a. Shift in Work Focus
      Reducing involvement in the allowance disbursement process at the regional level. The focus will shift to real-time monitoring and evaluation of distribution through an integrated system. Increased responsibilities in managing data and ensuring the accuracy of data sent from the regions to the center.
   b. System and Accountability Improvements
      Strengthening digital systems for monitoring and reporting distribution. Ensuring that the system can minimize the risk of fund misappropriation through transparent and digitally monitored processes. Facing challenges in managing more complex and integrated distribution systems. Ensuring that data from the regions is accurate to avoid transfer failures (returns) that can trigger new administrative problems. Assisting in coordinating local governments in updating data so that distribution runs smoothly.

Challenges Implementation of Government Policy on Direct Distribution of Regional Civil Servant Teacher Professional Allowances to Teacher Accounts at the Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education, Ministry of Primary and Secondary Education

1. Data Validation

   Challenges in implementing the direct distribution of regional civil servant teacher professional allowances (TPG) to teachers' accounts include errors in personal data and account, ongoing data validation processes, and the timely nomination of recipients by local governments. To ensure smooth implementation, teachers must verify that their data in the Info GTK system is accurate. This can be done by logging into their the Basic Education Data (Dapodik) account on the website and checking the "Allowance Status" menu.

   Based on interviews with informants, it can be concluded that the problems encountered in data validation are inaccurate personal data or account numbers, which can cause "returns" or failed transfers. The process of verifying and validating account numbers and other data is still ongoing. Local governments still need to propose subsidy recipients in a timely manner in order to meet the schedule.

2. Teacher Data Discipline

   Teacher data discipline is a major obstacle to the implementation of the policy of distributing regional civil servant professional allowances directly to teachers' accounts because there are often discrepancies between the data held by school operators, the Basic Education Data (Dapodik), and the data held by the State Civil Service Agency (BKN). This causes problems such as unsynchronized, duplicate, or outdated teacher data in the system, resulting in allowances not being distributed accurately and on time.

   Based on interviews with informants, it can be concluded that the problems faced by Teacher data discipline is that the data inputted by school operators is often not synchronized with the official data in Dapodik or the NIP registered with BKN. Some teachers may have two teaching certificates, which requires data correction to prevent duplication and misallocation. There are cases where teachers have converted their teaching certificates but their data has not been updated in the SIMTUN (Management Information System for Allowances) system. Information regarding teachers' basic salaries is also sometimes inconsistent with the existing data, which can affect the calculation of allowances.

3. Changes to Account Data

Changes to the policy of distributing Teacher Professional Allowances (TPG) directly to teachers' accounts are hampered by changes in teacher account data, which can lead to data errors, returns, or failed transfers. This obstacle is an implementation problem because inaccurate or outdated data hinders the process of distributing funds, which should be faster and more efficient. Based on interviews with informants, it can be concluded that the problem faced with account data changes is that if the registered account data does not match the actual data, the transfer will fail. This could be caused by changes in account numbers, mismatched names, or typing errors. Changes to account data require an accurate administrative process. If there are discrepancies between data in various systems (e.g., Dapodik and banking data), it will take longer to fix them. Failed transfers will cause delays in the disbursement of allowances, which is contrary to the original purpose of this policy to accelerate the distribution of funds to teachers.

Efforts to Improve the Implementation of Government Policy on the Distribution of Professional Allowances for Regional Civil Servant Teachers Directly to Teachers' Accounts at the Secretariat of the Directorate General of Teachers, Education Personnel, and Teacher Education, Ministry of Primary and Secondary Education

1. Changes in the Distribution Mechanism

The change in the mechanism for distributing regional civil servant teacher professional allowances from through local governments to directly to teachers' accounts is an effort by the government to improve efficiency, accountability, and accelerate fund receipt. This policy is based on KMK Number 8/KM.7/2025 and has been implemented since March 2025 to ensure that funds are received more quickly and on time, improving the welfare and motivation of teachers.

2. Data Updates and Validation

Data updates and validation are important efforts to improve the distribution of professional allowances for regional civil servant teachers directly to teachers' accounts. This is achieved through the process of updating teacher data in the Basic Education Data (Dapodik), validating teacher data and accounts through the GTK Info page, and confirming the accuracy of the data. This step is taken to ensure that funds are transferred directly from the government (KPPN) to teachers' accounts, rather than through local governments, thereby making the distribution faster, more efficient, and more accountable Teacher data is updated in the Basic Education Data (Dapodik) system. Teachers verify and validate their account data through the GTK Info page. Local governments help propose prospective recipients and confirm the accuracy of the data to ensure timely, targeted, and accurate distribution. Once the data has been validated, the State Treasury Office (KPPN) distributes the allowances directly to the accounts of recipient teachers, without going through the local government again.

3. The Role of Local and Central Government

The Central Government plays a major role in distributing regional civil servant teacher professional allowances (TPG) directly to teachers' accounts through the Ministry of Finance (via KPPN) and the Ministry of Primary and Secondary Education. Meanwhile, local governments act as partners in verifying and validating initial data, which is then distributed to the central system, as well as ensuring that teachers update their data in Dapodik. Role of the Central Government Transferring TPG funds directly from the state treasury account (RKUN) to teachers' accounts, eliminating local government

intermediaries (RKUD). Providing and integrating a fund distribution system that is connected to the state financial system. Ensuring that teacher data submitted by the education office is accurate and validated before funds are disbursed.

The Role of Local Government Conducting initial verification and validation of teacher data at the local level, including processing Teacher Professional Allowance Decrees (SKTP) for teachers whose data is valid. Assisting teachers in updating and ensuring that data in Dapodik and Info GTK is accurate. Coordinating with the Central Government to ensure the smooth administration of the Teacher Professional Allowance process, even though the disbursement of funds no longer goes through the local government treasury. Although no longer the direct disburser, the local government remains an important bridge in ensuring that teacher data in the region is ready and meets the requirements for disbursement.

Mechanism for Direct Distribution of TPG Teachers update their data in Dapodik, regional education offices validate teacher data, and the central government (KPPN) distributes funds directly to teachers' accounts after the data has been validated through an integrated system.

CONCLUSION

1. The policy of disbursing Regional Civil Servant Teacher Professional Allowances (TPG) directly to teachers' accounts aims to improve the efficiency, transparency, and timeliness of payments.
2. With this new mechanism, teachers are expected to receive allowances more quickly and reliably, which will have a positive impact on their welfare and motivation, although it requires strong coordination between the central and regional governments to validate teacher data and accounts.
3. Eliminating bureaucratic procedures through local government so that processes are faster and more accountable. Ensuring that teachers receive allowance regularly, ideally every month along with their salaries. Improving teachers' welfare, which is expected to increase their morale and the quality of education.

Recommendations

1. Verify and validate teacher data, improve synergy between the central and local governments, and refine the digital system.
2. Teachers must actively update and verify their data, especially in systems such as the Basic Education Data (Dapodik) and GTK Info, including bank account details. The process of validating and verifying teacher account numbers is crucial before funds can be disbursed. Ensure that there is a clear confirmation mechanism to validate the accuracy of teachers' personal and account data.
3. Local governments need to be proactive in supporting this process, including processing and issuing Teacher Professional Allowance Decrees (SKTP) for teachers whose data is valid. There needs to be close and effective coordination between the central and regional governments to ensure the smooth running of the verification and payment process. Local governments can provide technical assistance to teachers so that the data update process can run smoothly and on time.

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