Shifting Policies, Shifting Impacts: Evaluating Teacher Professional Allowance Distribution Reforms for Educators in Digital Era

Lailatul Fitriyah[1], Mufarrihul Hazin[2], Budi Purwoko[3], Kaniati Amalia[4], Amrozi Khamidi[5]

[1,2,3,4,5]Universitas Negeri Surabaya, Indonesia

[1]lailatulfitrikafi@gmail.com, [2]budipurwoko@unesa.ac.id, [3]mufarrihulhazin@unesa.ac.id, [4]kaniatiamalia@unesa.ac.id, [5]amrozikhamidi@unesa.ac.id

Abstract

Teacher allowances are a key state obligation with significant implications for improving education quality. Transparent and efficient management is essential to ensure teachers receive their rightful support. This study explores a comparative analysis of two policies: (1) the Regulation of the Minister of Education and Culture No. 19/2019 and (2) the Regulation of the Minister of Primary and Secondary Education No. 4/2025, focusing on the policy transition and its impacts. Addressing previous research gaps, the study examines the shift from decentralized to centralized governance in State Junior High School in Mojokerto Regency. Using a qualitative approach, data were collected through observations, interviews, and document reviews. Findings show: (1) management shifted from local to central government, enhancing standardization and reducing bureaucratic dependence; (2) the 2025 model improved efficiency and consistency; and (3) while reforms show progress, the AGIL paradigm indicates further integration efforts are needed for sustainable quality improvement.

Keywords: Shifting Policies; Teacher Professional Allowance; Teacher

Abstrak

Tunjangan guru merupakan salah satu kewajiban negara yang memiliki dampak signifikan terhadap peningkatan kualitas pendidikan. Pengelolaan yang transparan dan efisien menjadi kunci agar para guru mendapatkan haknya secara adil dan tepat waktu. Penelitian ini mengkaji analisis komparatif terhadap dua kebijakan, yaitu: (1) Peraturan Menteri Pendidikan dan Kebudayaan Nomor 19 Tahun 2019 dan (2) Peraturan Menteri Pendidikan Dasar dan Menengah Nomor 4 Tahun 2025, dengan fokus pada transisi kebijakan serta dampaknya. Penelitian ini juga menjawab kesenjangan studi sebelumnya dengan menelaah pergeseran tata kelola dari sistem desentralisasi menuju sentralisasi pada Sekolah Menengah Pertama Negeri di Kabupaten Mojokerto. Dengan pendekatan kualitatif, data dikumpulkan melalui observasi, wawancara, dan telaah dokumen. Hasil penelitian menunjukkan bahwa: (1) pengelolaan tunjangan bergeser dari pemerintah daerah ke pemerintah pusat, yang berdampak pada meningkatnya standardisasi dan berkurangnya ketergantungan birokratis; (2) model tahun 2025 menunjukkan peningkatan efisiensi dan konsistensi pelaksanaan kebijakan; dan (3) meskipun reformasi menunjukkan kemajuan, analisis menggunakan paradigma AGIL mengindikasikan bahwa masih diperlukan upaya integrasi lebih lanjut untuk mencapai peningkatan kualitas pendidikan yang berkelanjutan.

Kata Kunci: *Pergeseran Kebijakan; Tunjangan Profesi Guru; Guru*

Lailatul Fitriyah, Mufarrihul Hazin, Budi Purwoko, Kaniati Amalia, Amrozi Khamidi

Institut Agama Islam Negeri Madura, Indonesia

Introduction

The distribution of the Teacher Professional Allowance (TPA) for educators has undergone significant changes, reflecting broader shifts in governance and public service delivery (Farezhena & Wijayaningsih, 2022; Pristiwindari, Askafi, & Mulyaningtiyas, 2023; Takari, Dalfa, Ananda, Utomo, & Iskandar, 2024). This transition is driven by the need to enhance efficiency, address administrative delays, and ensure equitable financial support for teachers across diverse regions (Basabe & Galigao, 2024). Decentralized systems often led to inconsistencies and delays, while centralized mechanisms promise greater standardization and faster fund disbursement. Decentralized education funding in Indonesia faced persistent issues of regional disparity and bureaucratic inefficiency, necessitating policy reform (Rahman, 2019). Similarly, centralized management models significantly improved accountability and timeliness in teacher incentive distribution across Southeast Asia (Minh & Quyen, 2022). These findings affirm that reforms in TPA distribution policies are a critical step towards achieving a more efficient and equitable education financing system for teachers.

The effectiveness of teacher allowance distribution policies is crucial for ensuring the welfare and motivation of educators (Forson, Ofosu-Dwamena, Opoku, & Adjavon, 2021). Changes from decentralized to centralized systems are often justified by the need to standardize procedures and minimize administrative bottlenecks (Cuillier, 2022). Decentralized management has been associated with disparities in fund allocation and timing, whereas centralized systems can offer more uniform and timely distribution. For example, decentralized education funding in Indonesia frequently suffered from delays due to varied regional capacities (Febriandiela, Frinaldi, & Magriasti, 2024). Then centralized governance mechanisms helped reduce corruption and improve delivery efficiency in public sector payments (Rangkuti, Sihombing, Kusmanto, & Ridho, 2024). Another study points out that centralized disbursement in education financing led to faster access to teacher incentives across different provinces (Chulu, Mpolomoka, & Sikwibele, 2021). Therefore, based on these findings, shifting the TPA distribution system to a centralized model appears to be a strategic move to improve efficiency, equity, and accountability for educators.

Policy shifts in the management of teacher professional allowances have significant implications for the effectiveness of education funding systems. Centralized reforms are often introduced to address inconsistencies and inefficiencies that arise under decentralized

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governance structures. Studies show that decentralized funding, while flexible, tends to produce disparities in distribution outcomes due to the varying administrative capacities of regional governments (Arends, 2020). In contrast, centralized systems have been linked to improved standardization and timeliness in fund transfers, who noted a reduction in bureaucratic delays and increased transparency (Elgin & Carter, 2019). Moreover, centralized management in teacher incentive programs led to a faster realization of financial benefits across multiple regions (Sun et al., 2023). These findings collectively suggest that the shift toward centralized TPA distribution is not only a structural change but a necessary strategy to enhance equity, efficiency, and accountability in supporting educators.

Teacher Professional Allowance (TPA) plays a crucial role in improving the quality of education by motivating teachers through financial incentives (O'Sullivan, 2022). The allocation of such allowances is often justified by the belief that better-compensated teachers demonstrate higher commitment and improved teaching performance. Empirical studies have supported this view; for instance, TPA significantly influenced teacher motivation and indirectly improved student academic outcomes (Amtu, Makulua, Matital, & Pattiruhu, 2020). Similarly, teachers receiving professional allowances reported greater job satisfaction and professional development engagement compared to those who did not (Suderajat & Rojuaniah, 2021). Another study emphasized that consistent and timely distribution of TPA correlated with reduced teacher absenteeism and increased instructional quality in environments (Lynn, Transki, Dula, Kariuki, & Cosco, 2020). These evidences affirm that effective management of TPA is essential not only for individual teacher welfare but also for broader educational advancements.

Education institutions hold a strategic position in shaping educational quality, especially within current educational contexts. Their development is crucial because they serve not only as centers of learning but also as platforms for academic and social transformation. Studies have demonstrated that contribute significantly to national education systems; for example, research found that enhance both literacy and general academic competencies among students (Rafi, JianMing, & Ahmad, 2019). Another study indicated that the professionalization of teachers, supported by programs like Teacher Professional Allowance (TPA), leads to higher teaching standards and improved student learning outcomes (Tatto, 2021). Furthermore, implemented digital management systems experienced greater institutional accountability and teaching innovation (Triwiyanto, Kusumaningrum, Sobri, & Maitreephun, 2024). These findings suggest that strengthening

through targeted reforms and professional support mechanisms is essential for fostering holistic education development.

Teachers play a pivotal role in ensuring the success of educational reforms and improving student achievement (Tatto, 2021). Their professional quality directly impacts classroom practices, school culture, and overall educational outcomes. This critical role consist of teacher competence and continuous professional development significantly correlate with student performance across diverse contexts (Yangambi & Yangambi, 2021). Similarly, effective teacher training and financial incentives, such as professional allowances, can enhance teacher motivation and job satisfaction (Arifudin, Borneo Tarakan, Excelsius Surabaya, & Primagraha, 2024). Meanwhile, supportive policies targeting teacher welfare contribute to better teacher retention and instructional quality (Ackah-Jnr, Appiah, Abedi, Opoku-Nkoom, & Salaam, 2022). Therefore, strengthening teacher capacity through both structural support and targeted professional development programs is indispensable for achieving sustainable educational improvement.

This paper aims to critically examine and strengthen the distribution model of Teacher Professional Allowance (TPA) for educators by addressing the limitations found in previous studies. Although earlier research has demonstrated the advantages of centralized distribution in improving efficiency, accountability, and equity, it often lacks a comprehensive analysis of implementation challenges at the ground level and the specific contextual needs of education institution. For instance, previous studies just highlighted systemic improvements with centralization (Nir, 2021; Romanowski & Du, 2022a), not deeply explore region-specific obstacles faced by teacher, such as digital infrastructure gaps or administrative adaptation issues. Therefore, this study seeks to fill these gaps by providing a more nuanced understanding of the centralized TPA distribution's practical impacts, thus offering refined policy recommendations to optimize the welfare and professional growth of teachers in diverse educational settings.

This study argues that while the shift to a centralized distribution system for Teacher Professional Allowance (TPA) has the potential to enhance efficiency, equity, and accountability, its success largely depends on the readiness of local institutions to adapt to standardized procedures and digitalized management systems. Based on previous findings, centralized systems improve timeliness and transparency; however, there is an assumption that without adequate local capacity-building and infrastructural support, the intended benefits may not be fully realized. Thus, the temporary answer to the research problem is that a centralized TPA distribution model can achieve optimal outcomes only if it is

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accompanied by targeted interventions to strengthen administrative capabilities and technological readiness at the school level.

Method

Amid ongoing reforms in educational governance, structural inefficiencies continue to undermine the distribution of teacher professional allowances. Earlier models, particularly decentralized systems, have struggled to deliver equitable, timely, and accountable financial support for educators, resulting in persistent regional disparities. This ongoing issue demands urgent attention. Consequently, this study investigates the centralized distribution model as a strategic policy response intended to address the shortcomings of decentralized management in safeguarding the welfare and professional growth of teachers.

This research adopts a qualitative approach, with data collected through observations, interviews, and document analysis. Interviews were employed to explore headmasters, teachers' and operators' perceptions regarding the relevant policies, while a review of supporting regulations was also conducted. The regulatory documents analyzed include: (1) the Regulation of the Minister of Education and Culture Number 19 of 2019 concerning Technical Guidelines for the Distribution of Professional Allowances, Special Allowances, and Additional Income for Regional Civil Servant Teachers; and (2) the Regulation of the Minister of Primary and Secondary Education of the Republic of Indonesia Number 4 of 2025 concerning Technical Guidelines for the Provision of Professional Allowances, Special Allowances, and Additional Income for Regional State Civil Apparatus Teachers.

Headmasters, teachers and operators were selected as informants given their direct experience as policy recipients. Data collection was conducted over a two-month period, involving multiple sessions with subject of the research to ensure data richness and depth. Interviews included both formal, scheduled discussions and informal, situational conversations to maximize data availability. Data validity was ensured through two methods: first, by comparing knowledge levels, values, and practices to identify relational patterns and ensure data consistency; second, by utilizing various categories of information to enable triangulation and testing of findings. Both objective and subjective data were incorporated to achieve a comprehensive understanding. This section outlines the research methodology, including (1) research design, (2) population and sampling strategies, (3) data collection techniques, and (4) data analysis methods. Participant names have been anonymized using

initials for confidentiality. These research using Parsons' AGIL scheme to helps understand the policy in strengthen the system trough: adaptation, goal-attainment, integration and latent pattern maintenance (Schlenkrich, 2021).

Result and Discussion

The results and discussion contain: 1) research data, which can be in the form of tables and easy-to-understand descriptions. The data is then described with an emphasis on important findings from the research; 2) the discussion shows the relationship between the results/important findings of the research with basic concepts and/or theories. The main objective is to show the novelty of this article, in addition to showing the scientific characteristics in the form of the continuity of this article with previous research.

Comparison Between the Old and New Policies

This sub-section analyzes the major differences between Regulation Number 19 of 2019 and Regulation Number 4 of 2025 regarding the distribution of the Teacher Professional Allowance (TPA). The earlier regulation emphasized decentralization, allowing regional governments (PEMDA) to manage fund verification and distribution through local budgets (APBD). While this approach enabled a better understanding of local needs, it also led to administrative delays and coordination challenges. In contrast, the 2025 regulation centralized the entire process under the Ministry of Education and the Ministry of Religious Affairs, aiming for national standardization, faster fund transfers, and reduced reliance on regional bureaucracy, though new challenges like data accuracy and rural accessibility emerged.

Table 1. Comparison Structure Between the Old and New Policies

No	Aspect	Number 19 of 2019	Number 4 of 2025
1.	Policy Description	TPA was managed and distributed by the Regional Government (PEMDA) through the Regional Budget (APBD).	TPA is directly distributed by the central government (Ministry of Education/Religious Affairs) to teachers' accounts.
2.	Distribution Process	a. Regional governments received TPA funds from the central government. b. Regional governments verified and distributed the funds. c. Distribution was carried out through the regional APBD.	a. Data verification by the central government. b. Disbursement of funds from the state treasury. c. Direct transfer to teachers' accounts.
3.	Weaknesses/ Challenges	a. Risk of delays if regional governments were slow in allocating funds. b. Required intensive coordination between central and regional	a. Delays caused by central bureaucracy. b. Potential data inaccuracies. c. Minimal regional-level supervision.

		governments.	
4.	Strengths/ Expectations	a. Potentially faster distribution due to local control. b. Regional governments better understand local teachers' needs. c. Increases local government accountability.	Centralized process facilitates standardization.

Source: Compiled by Researchers, 2025

The analysis comparing the distribution of Teacher Professional Allowance (TPA) under Regulation Number 19 of 2019 and Regulation Number 4 of 2025 highlights significant shifts in policy, process, challenges, and expectations. Under Regulation Number 19 of 2019, TPA was managed and distributed by regional governments (PEMDA) through the Regional Budget (APBD). The process involved regional governments receiving TPA funds from the central government, verifying the data, and then distributing the funds through the regional budget. Although this model allowed for potentially faster distribution due to local control and better understanding of local teachers' needs, it was prone to delays when regional governments were slow in allocating funds and demanded intensive coordination between central and regional authorities.

In contrast, Regulation Number 4 of 2025 introduced a centralized distribution system in which the central government (Ministry of Education/Religious Affairs) directly verifies data, disburses funds from the state treasury, and transfers the TPA directly into teachers' accounts. This approach facilitates standardization across regions and reduces dependence on regional bureaucracy. However, it presents new challenges, such as delays due to central-level bureaucracy, potential data inaccuracies, and minimal regional supervision. Overall, the transition reflects a strategic shift towards a more standardized and centrally managed system, aiming to improve consistency, although it introduces new areas of vulnerability that require careful management.

The policy shift from decentralization under Regulation Number 19 of 2019 to centralization in Regulation Number 4 of 2025 mirrors global trends in education management reforms aimed at improving efficiency and equity. Similar findings are observed in international studies which emphasize that decentralized education financing often allows responsiveness to local needs but risks inconsistency and inefficiency without strong accountability mechanisms (Dick-Sagoe, 2020). This aligns with Indonesia's earlier model, where regional governments' familiarity with local contexts benefited fund distribution

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but was undermined by administrative delays and coordination difficulties. On the other hand, several countries have adopted centralized education financing systems that prioritize national standardization (Tan, 2018), resulting in more equitable resource allocation and improved service delivery a direction Indonesia appears to be following through its 2025 reform.

However, centralization also presents challenges that resonate with global experiences. The countries which education governance using centralized systems often streamline processes and improve transparency, they can struggle with bureaucratic rigidity and fail to adequately serve remote and marginalized communities (Kassen, 2022). Indonesia's 2025 policy demonstrates similar vulnerabilities, with issues like outdated teacher data and limited accessibility for educators in rural areas. International best practices suggest that successful centralization must be complemented by investments in robust digital infrastructure, data validation mechanisms, and targeted support for underserved areas (Helmrich et al., 2021). Therefore, while Indonesia's centralized TPA distribution reform represents progress toward greater standardization and efficiency, its long-term success will depend on balancing centralized control with localized responsiveness and inclusivity, much like successful models seen internationally.

Implementation Dynamics Across Policies

The implementation process under the two policies highlights a shift in operational dynamics. Under the 2019 framework, fund allocation required multi-level coordination, with regional authorities playing an active role in verification and reporting, but facing administrative bottlenecks. By 2025, the new centralized system streamlined verification, disbursement, and monitoring through integrated digital platforms such as SIMPKB/SIMPATIKA, significantly reducing disbursement times. However, it also introduced new dependencies on data accuracy and digital infrastructure readiness, illustrating how centralized systems require robust national data management and stronger outreach mechanisms to ensure inclusivity for all educators, particularly in remote areas.

Table 2. Comparison of Implementation Dynamics Across Policies

No	Aspect	Number 19 of 2019	Number 4 of 2025
1.	Implementation Steps	a. Allocation of TPA funds from the central government to regional governments (PEMDA). b. Regional governments re-verify teacher data. c. Distribution through regional	a. Teacher data verification by the central government (Ministry of Education/ Religious Affairs). b. Fund disbursement from the national budget (APBN). c. Direct transfer to teachers' bank accounts.

No.	Dimension	2019 Policy	2025 Policy
		APBD. d. Joint reporting and evaluation by central and regional authorities.	d. Centralized monitoring by the central government.
2.	Outcomes Achieved	a. Distribution was relatively fast but inefficient, with significant delays between SKTP issuance and actual disbursement. b. Closer monitoring at the local level (PEMDA). c. Flexibility in adjusting to regional needs. *For Example:* *In Mojokerto Regency, SKTP No. 0115.0503/PLPP.3.2/TP/T1/2024 was issued on April 25, 2024, but the funds were not disbursed until June 11, 2024 (SPM No. 35.16/02.0/0199/LS/1.01.0.00.0.00 .01.000/P3/6/2024), showing delayed disbursement.*	a. National standardization of the process. b. Shorter time between SKTP issuance and fund disbursement. c. Uniform implementation process. d. Broader coverage of recipients. *For Example:* *In contrast, in another case, SKTP was issued on March 22, 2025, and funds were disbursed just three days later on March 25, 2025.*
3.	Challenges Encountered	a. Lack of preparedness from regional governments (limited HR/administrative capacity). b. Risk of APBD misallocation. c. Complex coordination between central and regional levels.	a. Delays in fund disbursement due to inaccurate or outdated data. b. Incomplete data updates. c. Teachers in remote areas face limited access to services.
4.	Improvement Solutions	a. Regional government staff training. b. Strengthening integrated online systems. c. Incentives for high-performing regional governments.	a. Development of an integrated information system (e.g., SIMPKB/ SIMPATIKA). b. Outreach and socialization programs for schools.

Source: Compiled by Researchers, 2025

The implementation of the Teacher Professional Allowance (TPA) distribution shifted significantly from the 2019 to the 2025 policy. In 2019, the process was decentralized, with regional governments (PEMDA) managing fund verification and distribution through the regional budget (APBD), allowing flexibility but causing inefficiencies and frequent delays. For instance, in Mojokerto Regency, funds were disbursed nearly two months after SKTP issuance. By contrast, the 2025 policy centralized data verification and fund transfer under the Ministry of Education and Religious Affairs, resulting in faster disbursements sometimes within three days of SKTP issuance and achieving national standardization, although challenges like outdated data and limited access in remote areas persist.

Both policies faced different challenges. The 2019 model struggled with local administrative readiness and complex coordination, while the 2025 system encountered issues with data accuracy and reaching teachers in remote locations. Solutions included training regional staff and strengthening online systems under the old policy, while the new policy focused on building integrated information platforms (like SIMPKB/SIMPATIKA) and expanding outreach efforts to schools. Overall, the 2025 model shows improvement in efficiency and consistency but still requires stronger support for data management and inclusion of remote educators.

The changes in Indonesia's Teacher Professional Allowance (TPA) distribution mirror broader global trends in education finance reforms, where governments seek to enhance efficiency, accountability, and equity. Similar to Indonesia's 2025 policy shift, several countries have also adopted centralized, data-driven mechanisms to manage teacher incentives and allowances (Chelwa, Pellicer, & Maboshe, 2019; Yucel & Demir, 2018). According to a study on education decentralization, while local control often allows better tailoring to regional needs, it can introduce disparities and inefficiencies without strong oversight issues clearly seen in Indonesia's 2019 decentralized model (Khilji, Jogezai, Bibi, & Baloch, 2022; Romanowski & Du, 2022b). Meanwhile, centralization, as practiced in several OECD countries, tends to enhance standardization and reduce variability in service delivery, aligning with Indonesia's 2025 TPA reform outcomes. However, international experiences also warn that centralized systems must be complemented with robust data infrastructures and continuous local engagement to prevent marginalization, especially in remote regions.

Moreover, the challenges Indonesia faces with data accuracy and remote access in the 2025 model resonate with findings from studies on digital governance in education sectors globally. Research findings that digitalization significantly accelerates fund distribution and transparency, it can widen inequality if infrastructural gaps in rural and marginalized communities are not addressed (Yucel & Demir, 2018). The development of integrated systems like SIMPKB/SIMPATIKA in Indonesia is a progressive step, yet similar to cases in Sub-Saharan Africa, such systems must be coupled with capacity-building initiatives and reliable offline support networks. Therefore, while Indonesia's reform reflects international best practices toward a more standardized and efficient teacher financing system, sustainable success will depend on parallel investments in data quality, technological infrastructure, and inclusive strategies targeting hard-to-reach educators.

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2. Implications for teachers related to AGIL Perspectives

The shift in TPA policy implementation has notable implications for teachers. Faster disbursements and a standardized process under the 2025 policy have generally improved teachers' financial predictability and reduced uncertainty. However, the reduced role of regional governments has meant less localized support and assistance, making teachers more reliant on digital literacy and access to central systems. While many teachers appreciate the efficiency gains, those in rural or digitally underdeveloped areas face additional challenges. Moving forward, ensuring equitable support structures and responsive data updating mechanisms will be crucial to fully realizing the benefits of the centralized system for all educators.

Table 3. Implications Statements from Teachers

No	Theme	Statement	Informant
1.	Perceptions of Policy Change	"The disbursement amount is higher compared to before, thanks to better data updating processes under the new policy."	ES (45) Teacher
2.	Ease of Disbursement	"Since the distribution was shifted to the central government, the disbursement has become timelier. Everything is now digital, so we can check the status independently."	SA (40) Teacher
3.	Transparency and Oversight	"With the central government handling it, the regulations feel more standardized. However, we feel that regional oversight has decreased, sometimes there is no longer any assistance provided."	S (51) Headmaster
4.	Expectations for the New Policy	"The new system should become faster and more responsive so that data corrections can be validated more quickly."	HR (37) Operator

Source: Compiled by Researchers, 2025

The transition to a centrally managed Teacher Professional Allowance (TPA) distribution system has brought notable improvements according to educators. Teachers like ES (45) observed that the amount disbursed has increased compared to previous years, largely due to more effective and accurate data updating processes under the new policy. Similarly, SA (40) highlighted that the shift to a fully digital system has made disbursement timelier and allowed teachers to independently monitor their payment status, creating a sense of greater transparency and efficiency in fund distribution.

Despite these improvements, challenges remain, particularly in terms of oversight and support. S (51), a headmaster, noted that while regulations now feel more standardized under central government control, the reduction in regional oversight has resulted in less hands-on assistance for schools. Additionally, HR (37), an operator, expressed the need for

the system to become even faster and more responsive, particularly in validating data corrections. These findings suggest that while centralization has enhanced standardization and transparency, maintained strong support structures and improved responsiveness to data issues are crucial for the system's continued success.

Analyzing the shift in the Teacher Professional Allowance (TPA) distribution policy through the AGIL paradigm reveals a dynamic process of adaptation and goal realignment within the education system (Camou, 2023). In terms of Adaptation, the system responded to previous inefficiencies such as delayed disbursements and administrative bottlenecks by centralizing fund management and leveraging digital platforms. This digital transformation, as observed by teachers, allowed for more timely updates and independent monitoring, indicating that the education sector has successfully adjusted to environmental and administrative demands, aligning with Parsonian theory that systems must adapt to survive. Goal Attainment is reflected in the more standardized and timely distribution process achieved through centralization, meeting the policy objective of improving TPA management. However, challenges such as data inaccuracies and reduced local oversight suggest that while goals are being pursued more efficiently, there are still operational gaps that must be addressed.

From the perspective of Integration, the shift to centralized management strengthened national standardization but weakened regional coordination, as noted by stakeholders. This imbalance shows that while central rules are clearer, the social cohesion between local governments and educational institutions needs reinforcement to avoid operational fragmentation. Latency (pattern maintenance and tension management) is seen in the teachers' and administrators' ongoing expectations for faster validation processes and stronger support systems. Maintaining professional morale and trust in the new system will be critical for the long-term sustainability of the reform. Overall, applying the AGIL paradigm highlights that although the TPA policy reform successfully adapts and moves toward its goals, continued integration efforts and cultural reinforcement are necessary to ensure that improvements are institutionalized across all educational levels.

Conclusion

Research on the comparative analysis of two policies; (1) the Regulation of the Minister of Education and Culture No. 19/2019 and (2) the Regulation of the Minister of Primary and Secondary Education No. 4/2025 that focused on transition in the management of the Teacher Professional Allowance (TPA) and its impact on teacher satisfaction. This

study provides a strong theoretical and empirical framework for understanding the complexity of policy relevance and its implications for educators. Each policy highlights different approaches, particularly regarding budget management, which shifted from local governments to central government authority. This transition has been positively received by teachers at public junior high schools in Mojokerto Regency, contributing to improved satisfaction and perceptions of efficiency.

Suggestion

The study offers both academic and practical contributions by presenting detailed analyses and recommendations to inform government policy on teacher allowances. It addresses a research gap by demonstrating that centralized budget management brings positive outcomes for educators. Practically, the findings can serve as a foundation for policymakers to evaluate and enhance future management practices. However, the study is limited to teachers under the Ministry of Education and Culture and does not yet capture the perspectives of teachers under the Ministry of Religious Affairs. Therefore, further research is recommended to explore how policy transitions affect educators in different institutional settings.

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