

Teacher Professional Allowance Implementation and Its Implications for Teacher Performance in Public Education Institutions

Purwadi*, Musmuliadi, Sabran

Universitas Kutai Kartanegara Tenggarong, Kalimantan Timur

*Corresponding Author

Jl. Gunung Kombeng No.27. Kel. Loa Ipuh, Melayu, Kec. Tenggarong, Kabupaten Kutai Kartanegara, Kalimantan Timur 75512

e-mail: ipunk021@gmail.com

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Abstract: This study examines the implementation of teacher professional allowance policy and its implications for teacher performance in public education institutions. As teachers play a central role in educational quality, professional allowance schemes are expected to function not only as financial support but also as policy instruments that strengthen motivation, discipline, and professional responsibility. This study employed a qualitative research approach using in-depth interviews with teachers, school leaders, and education administrators, supported by field observations to capture the actual conditions of policy implementation. The findings indicate that professional allowance is widely perceived as a form of recognition that enhances work motivation, responsibility, and discipline. However, the allowance does not automatically generate substantial improvement in instructional quality, particularly in institutional settings where academic supervision and performance monitoring remain limited. The policy contributes positively to administrative compliance and work discipline, yet its effect on pedagogical innovation and creative instructional practice is less evident. The effectiveness of the allowance system is influenced by intrinsic motivation, leadership support, and the clarity and transparency of administrative procedures. The study highlights the importance of a more integrated management approach that combines professional allowance policy with continuous professional development, institutional support, and stronger evaluation mechanisms to maximize its contribution to teacher performance and educational quality.

Keywords: teacher professional allowance, teacher performance, teacher motivation, education policy, public education.

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INTRODUCTION

The quality of a nation's education system is closely related to the professionalism and performance of its teachers. Teachers are not only responsible for delivering academic content but also play a central role in shaping students' character, critical thinking, and lifelong learning abilities. Globally, improving teacher performance has become one of the primary strategies in education reform policies aimed at enhancing educational outcomes and human capital development (Darling-Hammond et al., 2021). Many countries have implemented professional

incentive systems such as performance-based allowances, certification programs, and professional development schemes to improve teacher effectiveness and accountability. According to the Organisation for Economic Co-operation and Development (OECD), teacher motivation and professional recognition significantly influence classroom performance and student achievement, particularly in developing countries where teacher welfare often remains a challenge (OECD, 2022). In this context, financial incentives and professional recognition mechanisms are considered essential instruments for improving teacher professionalism and commitment (Hanushek & Woessmann, 2020; Khoiruman et al., 2025).

In Indonesia, the government has implemented various policy initiatives to strengthen the quality of education, one of which is the Teacher Professional Allowance (Tunjangan Profesi Guru or TPG). This policy was introduced as part of the teacher certification program aimed at improving teacher competence, professionalism, and welfare. Teachers who successfully obtain certification are entitled to receive TPG as a financial incentive equivalent to one month's basic salary. The Ministry of Education, Culture, Research, and Technology reports that more than two million teachers across Indonesia have received professional certification and are eligible for TPG benefits, representing a significant investment in improving teacher quality and education outcomes (Ministry of Education and Culture, 2023). Empirical evidence suggests that professional allowances can increase teacher motivation, job satisfaction, and accountability in teaching activities (Rahman et al., 2022). Furthermore, research by Hamid et al. (2023) indicates that teachers who receive TPG tend to demonstrate higher levels of discipline, commitment, and administrative compliance compared with teachers who do not receive the allowance.

Despite these policy efforts, the effectiveness of TPG in improving teacher performance remains a topic of debate among scholars and policymakers. While the program aims to enhance teacher professionalism and instructional quality, several studies have found that financial incentives alone may not automatically lead to significant improvements in teaching practices and learning outcomes. For instance, research conducted by Pratama and Nugroho (2021) shows that although TPG improves teacher welfare and work motivation, its direct impact on classroom innovation and pedagogical development is relatively limited. Similarly, a study by Suryani and Widodo (2020) highlights that teacher certification and professional allowances often emphasize administrative compliance rather than genuine professional growth. These findings suggest that the relationship between professional incentives and teacher performance is complex and influenced by multiple organizational, psychological, and institutional factors.

At the regional level, the implementation of TPG policies also presents various practical challenges. In several districts and municipalities, administrative procedures, delays in disbursement, and bureaucratic complexities often hinder the optimal implementation of the allowance program. Research conducted by Fahrurrizal, Marwan, and Bahri (2024) found that effective management of TPG significantly contributes to improving teacher performance; however, delays in payment and complicated administrative processes reduce the motivational impact of the policy. Similar findings were reported by Adi Purnomo and Elita (2024), who revealed that teacher competence and professional allowances jointly influence teacher performance in senior high schools in Bengkulu Province. Nevertheless, their study also indicates that professional allowances must be accompanied by institutional support, leadership effectiveness, and a conducive work environment to generate meaningful improvements in teacher performance.

Another important issue concerns the variation in teacher performance despite the implementation of TPG policies. In several regions, including Kutai Kartanegara Regency, the

presence of professional allowances has not always resulted in consistent improvements in teacher productivity, creativity, or innovation in teaching practices. According to empirical findings reported by Famika et al. (2023), factors such as organizational culture, leadership support, and workplace environment play a critical role in shaping teacher motivation and performance outcomes. In other words, financial incentives such as TPG cannot function effectively without complementary institutional mechanisms that support teacher development and collaboration. Similarly, Al-Athfal (2022) found that professional allowances positively correlate with teacher performance in early childhood education institutions; however, the effect becomes stronger when combined with professional training programs and supportive school leadership.

Recent studies in educational management literature also highlight the importance of intrinsic motivation and professional identity in determining teacher performance. For example, research by Kim and Cho (2022) demonstrates that intrinsic motivation, professional commitment, and teacher autonomy are stronger predictors of instructional quality than financial incentives alone. Likewise, research conducted by Lee and Kim (2023) indicates that teacher professional development programs significantly enhance teaching innovation and classroom engagement when supported by strong institutional leadership. These findings emphasize that teacher performance is influenced by a combination of economic incentives, professional competencies, and organizational support systems. Therefore, policies such as TPG should be integrated with broader strategies aimed at strengthening teacher capacity and educational leadership.

Several empirical studies conducted during the last five years have examined the relationship between teacher professional allowances, motivation, and performance. Rahman et al. (2022) found that financial incentives improve teacher motivation and job satisfaction in Indonesian public schools. Meanwhile, Susanto and Hidayat (2021) reported that teacher certification programs have a moderate impact on teaching performance but require stronger supervision mechanisms. A study by Wibowo and Sari (2023) revealed that school leadership and organizational climate significantly influence the effectiveness of professional allowance policies. Additionally, research by Nugraha and Setiawan (2024) demonstrates that teacher competence mediates the relationship between professional allowances and teacher performance. However, most of these studies primarily employ quantitative approaches and focus on statistical relationships between variables rather than exploring teachers' perceptions and experiences regarding the implementation of TPG policies.

Based on the synthesis of previous studies, a clear research gap emerges. While numerous studies have examined the statistical impact of professional allowances on teacher performance, relatively few studies explore how teachers themselves perceive the implementation of TPG policies and how contextual factors such as organizational culture, leadership, and workplace environment influence the effectiveness of the program. Moreover, previous research has rarely focused on the specific regional context of Kutai Kartanegara Regency, which has unique educational management structures and administrative practices. This study therefore aims to fill this gap by employing a qualitative research approach that allows for deeper exploration of teachers' experiences, perceptions, and challenges in relation to the implementation of TPG policies.

The novelty of this research lies in its integrative perspective that combines policy analysis, teacher motivation theory, and organizational context to understand the real impact of TPG on teacher performance. Unlike previous studies that primarily measure the statistical effect

of professional allowances, this study emphasizes a qualitative exploration of how TPG policies are implemented in practice and how they interact with factors such as leadership, organizational culture, and teacher competence. By focusing on the local context of Kutai Kartanegara Regency, the study provides empirical insights that can enrich the literature on teacher incentive policies in developing countries and contribute to more effective education policy design.

Therefore, the main objective of this research is to explore the implementation of the Teacher Professional Allowance (TPG) and its influence on the performance of civil servant teachers (ASN) in Kutai Kartanegara Regency. Specifically, this study aims to examine how teachers perceive the role of TPG as a motivational incentive, identify factors that influence the effectiveness of the policy, and analyze how organizational and contextual factors shape teacher performance outcomes. The findings of this research are expected to contribute both academically and practically. Academically, the study enriches the literature on teacher incentive policies and educational management. Practically, it provides evidence-based recommendations for policymakers, particularly local education authorities, to improve the effectiveness, transparency, and sustainability of professional allowance programs in Indonesia.

METHOD

This study employed a qualitative research approach using a descriptive case study design to explore how the Teacher Professional Allowance (Tunjangan Profesi Guru/TPG) contributes to improving the performance of civil servant teachers (ASN) in Kutai Kartanegara Regency, Indonesia. A qualitative approach was chosen because it allows researchers to understand complex social phenomena through the experiences, perceptions, and interpretations of participants involved in the implementation of education policies. Qualitative methods are widely used in educational policy research as they provide a deeper contextual understanding of institutional practices and stakeholder perspectives that cannot always be captured through quantitative methods (Creswell & Creswell, 2021). The case study design enabled the researcher to analyze the implementation of the TPG policy within a specific institutional and regional context while examining the interaction between policy mechanisms, teacher motivation, and organizational practices in schools (Merriam & Tisdell, 2020).

The research was conducted in Kutai Kartanegara Regency, East Kalimantan Province, particularly within several schools and the Department of Education and Culture responsible for managing and distributing the Teacher Professional Allowance program. This location was selected because the regency represents a diverse educational environment with varying school accreditation levels, teacher qualifications, and administrative management systems. Such diversity provides an appropriate context for examining differences in the implementation and effectiveness of the TPG policy. The study was carried out over a six-month period from July to December 2025. The relatively long duration allowed the researcher to conduct comprehensive data collection through repeated observations, interviews, and document analysis. Extended engagement in the research field is recommended in qualitative studies to enhance the credibility and depth of findings (Nowell et al., 2021).

The participants in this study consisted of key informants who possess knowledge and experience related to the implementation of the Teacher Professional Allowance policy and teacher performance evaluation. A purposive sampling technique, categorized as non-probability sampling, was used to select participants who could provide relevant and in-depth information about the research topic. Purposive sampling allows researchers to intentionally select participants who are considered most knowledgeable about the phenomenon being studied

(Patton, 2021). The informants included civil servant teachers who receive TPG, teachers who do not receive the allowance, school principals, officials from the Department of Education and Culture, educational researchers, university academics, representatives of teacher organizations, and community members such as parents of students. In total, eleven key informants participated in the study, with teachers who receive TPG serving as the primary sources of information because they directly experience the implementation of the policy and its potential influence on their professional motivation and performance.

The study utilized both primary and secondary data sources to ensure a comprehensive analysis. Primary data were collected through in-depth interviews and direct field observations. Semi-structured interviews were conducted to explore participants' experiences with the TPG program, their perceptions of its influence on work motivation, and its relationship with teaching performance and professional development. Observations were carried out in selected schools to examine teaching practices, teacher–student interactions, and participation in professional development activities such as training sessions or workshops. Observation is an important technique in qualitative educational research because it allows researchers to capture actual practices and behaviors that may not always be fully expressed during interviews (Creswell & Creswell, 2021). In addition, secondary data were obtained through document analysis, including government policy documents related to teacher certification and professional allowances, teacher performance evaluation reports, and statistical records on TPG distribution from the Department of Education and Culture.

Data analysis in this study followed a thematic analysis procedure. The process began with organizing and transcribing interview recordings and field notes, followed by an initial coding stage to identify key concepts and recurring patterns in the data. These codes were then grouped into broader themes related to teacher motivation, administrative implementation of TPG, leadership support, and institutional challenges. The results were presented in narrative form supported by tables or conceptual descriptions to clarify relationships between categories. To ensure the trustworthiness of the findings, the research applied several validation strategies, including triangulation of data sources, techniques, and time. Triangulation involved comparing information obtained from interviews, observations, and documents to confirm the consistency of findings. Furthermore, the research process was documented carefully to maintain dependability and transparency. The data analysis process was also supported by qualitative analysis software such as NVivo or ATLAS.ti, which helped organize and categorize textual data systematically, improving the rigor and clarity of the analytical process (O’Cathain, 2022).

RESULTS AND DISCUSSION

Research Findings

This section presents the research findings derived from field observations, in-depth interviews, and document analysis conducted in several schools and within the Department of Education and Culture of Kutai Kartanegara Regency. The findings are presented systematically and analytically to explain how the Teacher Professional Allowance (TPG) system operates in practice and how it influences the performance of civil servant teachers (ASN). The results are organized chronologically beginning with the research context, the profile of informants, the empirical conditions observed in the field, and the thematic findings generated through qualitative data analysis.

Research Context and Empirical Situation

The implementation of the Teacher Professional Allowance policy in Kutai Kartanegara Regency occurs within a diverse educational environment characterized by variations in school infrastructure, teacher qualifications, and administrative capacity. Observations conducted in several schools revealed that although the TPG policy has been implemented for several years, the actual practices and impacts vary significantly between schools. Some institutions demonstrate relatively well-organized administrative systems and active leadership, while others face limitations related to infrastructure, technological access, and professional development opportunities.

During the six-month research period from July to December 2025, the researcher conducted repeated observations in selected schools and carried out interviews with key informants consisting of teachers, school principals, officials from the Department of Education and Culture, educational observers, and representatives of teacher organizations. These informants were purposively selected because of their involvement in the implementation or supervision of the TPG program.

The empirical situation observed during fieldwork indicates that TPG functions not only as a financial incentive but also as a policy instrument designed to strengthen teacher professionalism and accountability. However, the level of its effectiveness depends largely on contextual factors such as school leadership, administrative procedures, and teachers' intrinsic motivation.

Profile of Informants

A total of eleven key informants participated in this research. They represented different professional backgrounds, including government officials, teachers, administrators, academics, and community representatives. The diversity of informants enabled the researcher to obtain multiple perspectives regarding the implementation of the TPG system.

Based on age distribution, most informants were between 40 and 49 years old (approximately 35%), followed by the 50–59 age group (25%). Meanwhile, informants aged 30–39 years and those above 60 years each accounted for around 20%. This age distribution indicates that the participants had diverse professional experiences, ranging from mid-career teachers to senior educators with long teaching careers.

In terms of educational background, the majority of informants held a Bachelor's degree (S1), representing about 47% of participants. Meanwhile, 33% had completed postgraduate studies (S2), while 20% possessed senior secondary education qualifications. This distribution reflects the academic diversity within the educational workforce involved in the study.

Regarding employment status, approximately 67% of the informants were civil servants (PNS), indicating their direct involvement in implementing the TPG system. Around 20% were private-sector participants who provided external perspectives on educational management, while approximately 13% were academics who contributed analytical insights regarding education policy/

Table 1. Profile of Research Informants

Category	Description	Percentage
Age	30–39 years	20%
	40–49 years	35%
	50–59 years	25%
	Above 60 years	20%
Education Level	Senior Secondary	20%
	Bachelor’s Degree (S1)	47%
	Master’s Degree (S2)	33%
Employment Status	Civil Servants (PNS)	67%
	Private Sector	20%
	Academics	13%

This diversity strengthened the credibility of the research findings because information was collected from individuals with different roles and responsibilities within the educational system.

Data Analysis Process

The qualitative data analysis followed several systematic stages beginning with data reduction, coding, categorization, and thematic interpretation. After the interviews were transcribed, the researcher conducted an open coding process to identify key concepts emerging from the participants’ narratives. Similar codes were then grouped into broader categories, which later developed into major themes describing the relationship between the TPG system and teacher performance.

From the coding process, four main themes emerged:

1. Teachers’ perceptions of the Teacher Professional Allowance
2. Implementation of the TPG administrative system
3. Impact of TPG on teacher discipline and administrative performance
4. Institutional and individual factors influencing TPG effectiveness

These themes were verified through triangulation between interview data, observational findings, and institutional documents.

Teachers’ Perceptions of the Teacher Professional Allowance

One of the strongest themes emerging from the data concerns teachers’ perceptions of the Teacher Professional Allowance as a form of professional recognition. Most teachers described the allowance as a symbolic acknowledgment of their professional status after obtaining certification.

One teacher stated:

“TPG is proof that the government recognizes our profession. It feels different morally because we are acknowledged as professionals.” (Interview, November 3, 2025)

This perception reflects the symbolic importance of the allowance beyond its financial value. Teachers often interpret the policy as a recognition of their professional identity, which contributes to increased confidence and job satisfaction. School principals also confirmed that the presence of TPG has strengthened teachers’ sense of professional legitimacy within the community.

However, not all teachers perceived the policy entirely positively. Some respondents expressed concern that the program places excessive emphasis on administrative compliance rather than pedagogical improvement.

One teacher explained:

“TPG makes administrative requirements stricter. But the quality of teaching still depends on the individual teacher.” (Interview, November 3, 2025)

This statement highlights a critical issue: while the policy encourages administrative discipline, it does not automatically transform classroom practices.

Implementation of the TPG Administrative System

Interviews with officials from the Department of Education and Culture revealed that the implementation of TPG involves complex administrative procedures, including data verification through systems such as Dapodik and SIM PKB. Administrative delays sometimes occur due to technological limitations in remote areas.

An official from the Education Department stated:

“We understand that not all schools have the same infrastructure. In remote areas, internet access can be a major barrier to updating administrative data.” (Interview, November 12, 2025)

To address these challenges, the department has implemented several strategies such as strengthening the role of school operators, establishing technical support teams at the district level, and increasing coordination with school supervisors.

These measures demonstrate that the effectiveness of TPG implementation depends not only on teachers’ compliance but also on institutional capacity to manage administrative processes.

Impact of TPG on Teacher Discipline and Administrative Performance

One of the most visible impacts of the Teacher Professional Allowance concerns improvements in teacher discipline and administrative preparedness. Observational data showed that teachers receiving TPG were more consistent in completing teaching documentation such as lesson plans, teaching journals, and attendance records.

A teacher explained:

“Since receiving TPG, I feel more responsible to come to school on time. There are obligations we must fulfill.” (Interview, November 11, 2025)

Similarly, school administrators reported improvements in the completeness of teaching documents.

A school operator noted:

“Teachers are now more diligent in preparing administrative documents because there is monitoring related to TPG.” (Interview, November 11, 2025)

These findings indicate that financial incentives can strengthen compliance with professional responsibilities, particularly in areas that are formally evaluated.

Limited Impact on Teaching Innovation

Despite improvements in administrative performance, the findings reveal that TPG has a limited influence on pedagogical innovation. Several teachers acknowledged that their classroom teaching methods remained largely unchanged even after receiving the allowance.

One teacher admitted:

“My administrative documents are complete, but my teaching methods are still the same as before.” (Interview, November 3, 2025)

Another teacher explained that administrative responsibilities often reduce the time available for developing innovative teaching strategies.

“Sometimes administrative work takes so much time that we have little energy left to create new teaching methods.” (Interview, November 8, 2025)

School principals also confirmed that many teachers still rely heavily on traditional lecture-based methods.

These findings suggest that financial incentives alone are insufficient to stimulate pedagogical transformation without additional professional development programs.

Factors Influencing the Effectiveness of TPG

The research identified several factors that influence the effectiveness of the Teacher Professional Allowance in improving teacher performance.

First, intrinsic motivation plays a critical role. Teachers who possess strong internal commitment to their profession tend to demonstrate higher performance regardless of financial incentives.

One senior teacher stated:

“For me, TPG is only a bonus. The most important thing is whether students understand the lesson.” (Interview, November 11, 2025)

Second, leadership from school principals significantly affects teacher performance. Schools where principals actively conduct academic supervision tend to demonstrate stronger improvements in teacher performance.

One principal emphasized:

“Our responsibility is to create an environment where teachers can grow. TPG alone is not enough.” (Interview, November 13, 2025)

Third, institutional factors such as school culture and infrastructure also influence the implementation of the policy. Schools with collaborative cultures encourage teachers to share ideas and experiment with new teaching strategies.

However, schools with limited facilities face difficulties implementing innovative learning approaches.

Social Perception and Community Expectations

Another important finding concerns community expectations toward teachers who receive the allowance. Many parents expect higher professional standards from teachers receiving TPG.

A teacher explained:

“Parents are now more critical. They know which teachers receive TPG.” (Interview, November 15, 2025)

While this expectation can motivate teachers to improve performance, it may also create psychological pressure.

Overall, the research findings reveal that the Teacher Professional Allowance policy has both positive and limited impacts on teacher performance. The allowance successfully improves administrative discipline, attendance, and documentation practices among teachers. However, its influence on teaching innovation and pedagogical quality remains relatively limited.

The effectiveness of the policy is shaped by multiple interacting factors including intrinsic motivation, school leadership, organizational culture, infrastructure availability, and administrative management. These findings highlight that financial incentives alone cannot fully transform educational practices without complementary policies such as professional development programs, effective supervision, and institutional support systems.

These results provide an empirical foundation for the discussion section, which will further analyze the implications of the findings for education policy and teacher professional development.

Discussion

1. Teacher Professional Allowance (TPG) and Motivation Theory

The findings of this study show that the Teacher Professional Allowance (TPG) contributes to improving teachers' welfare and strengthening their sense of professional recognition. This situation can be explained through Herzberg's Two-Factor Theory, which divides work motivation into hygiene factors and motivational factors. In this perspective, financial incentives such as TPG function as hygiene factors that help reduce dissatisfaction related to salary, job security, and working conditions. Studies indicate that financial incentives can increase teachers' job satisfaction and professional stability, although they do not always lead to long-term improvements in teaching performance (Nguyen & Pham, 2022).

Many teachers who receive TPG feel more appreciated by the government and the education system. The allowance encourages them to be more disciplined and responsible in fulfilling administrative duties. However, better welfare alone does not automatically improve teaching quality or innovation in the classroom. Research shows that financial incentives may improve teacher morale, but they must be supported by professional development programs to significantly influence teaching practices (Lee & Kim, 2023).

2. Professional Empowerment and Teacher Capacity Development

Teacher empowerment is another important perspective for understanding the effectiveness of TPG. Empowerment refers to efforts that support teachers in developing professional skills, participating in educational decision-making, and continuously improving their competencies. Although TPG increases teachers' financial welfare, its direct impact on professional capacity development is still limited. Teachers require structured opportunities for learning and development to improve their teaching abilities.

Research shows that teacher performance improves when financial incentives are combined with continuous professional learning and collaboration among teachers (Darling-Hammond et al., 2020). However, some teachers in this study reported limited access to training related to innovative teaching methods and digital learning technologies. Effective education systems emphasize professional learning environments that include mentoring, training, and peer collaboration (Schleicher, 2022). Therefore, TPG should be integrated with professional development programs to support teachers in improving instructional quality.

3. Governance, Accountability, and Administrative Transparency

The implementation of TPG must also be viewed from the perspective of good governance. Effective public policies require transparency, accountability, and efficient administrative systems. The findings of this study indicate that some challenges still occur in the implementation of TPG, including delays in fund distribution, complex documentation procedures, and inconsistencies in performance evaluation systems. These administrative problems may reduce the effectiveness of the policy.

Transparency and accountability are essential for maintaining trust among teachers and education stakeholders. Research shows that clear and fair evaluation systems encourage teachers to see performance assessments as constructive rather than punitive (Hallinger & Chen, 2021). At the same time, administrative systems should be simplified to reduce bureaucratic burdens on teachers. Excessive administrative tasks can distract teachers from focusing on lesson preparation and student learning (OECD, 2023). Therefore, improving governance and simplifying administrative processes are important for strengthening the effectiveness of TPG.

4. Leadership, Organizational Culture, and Institutional Support

The effectiveness of TPG is also strongly influenced by school leadership and organizational culture. Teachers working in schools with supportive principals and collaborative

environments tend to show higher motivation and stronger professional engagement. School principals play a crucial role in encouraging teachers to improve their teaching practices and participate in professional collaboration. Research shows that effective leadership can indirectly improve student outcomes by strengthening teacher motivation and professional learning (Leithwood et al., 2020).

In addition, a positive school culture characterized by trust, collaboration, and shared responsibility can enhance the impact of financial incentives. In such environments, TPG is seen not only as a financial reward but also as support for professional growth. Conversely, weak leadership and poor organizational culture may reduce the motivational impact of incentives. Community expectations also influence teacher performance, as parents expect higher professional standards from teachers who receive government allowances (Bryk & Schneider, 2022). Therefore, the success of TPG depends on the interaction between leadership quality, organizational culture, governance systems, and teacher motivation.

CONCLUSIONS

This study concludes that the Teacher Professional Allowance (TPG) contributes positively to improving teachers' welfare, professional recognition, and administrative discipline. However, its influence on teaching quality and pedagogical innovation remains uneven. Financial incentives alone are insufficient to transform educational practices without complementary policies that strengthen intrinsic motivation, professional empowerment, and institutional support systems. The effectiveness of TPG is strongly influenced by contextual factors such as school leadership, organizational culture, administrative governance, and teachers' intrinsic motivation.

Based on these findings, several policy recommendations are proposed. First, education authorities should integrate TPG with continuous professional development programs, including training, mentoring, and collaborative learning communities. Second, administrative procedures related to TPG should be simplified to reduce bureaucratic burdens on teachers. Third, school principals should strengthen academic supervision and foster collaborative school cultures that encourage innovation in teaching practices. Finally, transparent and objective performance evaluation systems must be implemented to ensure fairness, accountability, and trust in the management of teacher incentive programs.

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