

## IMPLEMENTATION OF INCENTIVES FOR TEACHERS OF AL-QUR'AN EDUCATIONAL GARDENS (TPQ) IN THE TUBAN REGENCY GOVERNMENT

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### Abstract

This research examines the implementation of the incentive policy for Qur'anic Education (TPQ) teachers in Tuban Regency based on Regional Regulation (Peraturan Bupati) No. 3 of 2023. The study is motivated by concerns regarding administrative accuracy, governance consistency, and effectiveness of incentive distribution to non-formal religious educators. The urgency lies in the growing demand for transparent, accountable, and equitable public policy implementation at the local level. This issue is significant because TPQ teachers play a fundamental role in strengthening religious literacy and character development in the community. Therefore, the objective is to analyze the alignment of policy implementation with regulatory standards. The research method used is a qualitative descriptive approach. Data were collected through interviews, document analysis, field observations, and verification of institutional administrative records related to incentive distribution. The analysis was conducted using interactive data analysis techniques, including data reduction, data display, and conclusion drawing. The findings indicate that the implementation generally aligns with Tuban Regent Regulation No. 3 of 2023, but challenges persist, such as a semi-manual administrative system leading to suboptimal efficiency despite digitization of the TPQ teacher database via the Tuban Satu Data platform and delays in accountability reports from some sub-districts. This study recommends comprehensive digitalization, integrating the database with the incentive disbursement system for real-time validation, and regular administrative training for TPQ coordinators by the Tuban Regency Government and BKPRMI to enhance competency. Further research should adopt a participatory approach involving TPQ teachers' perceptions to assess impacts on well-being and teaching motivation.

**Keywords:** Local Government, Public Policy, Policy Implementation, TPQ Teachers.

### A. INTRODUCTION

Religious-based non-formal education plays a highly strategic role in shaping the character and morals of Indonesia's young generation. One of the institutions that serves as a key pillar in this religious education is the Al-Quran Education Park (TPQ). TPQ not only serves as a place for children to learn to read and understand the Quran, but also as a platform for cultivating Islamic morals and values from an early age. Research by Irawan et al. (2025) confirms that TPQ is an effective space for fostering children's religious character through structured activities and the internalization of Islamic values.

In various regions, including Tuban Regency, TPQ has become an educational institution closely connected to community life. However, the sustainability of TPQ activities relies heavily on the dedication of the ustadz (teacher) and ustadzah (female teacher), most of

whom teach voluntarily. Many of them do not receive a steady income, thus requiring government attention. The Tuban Regency Government has expressed its commitment to continuously addressing the welfare of TPQ teachers, as reported on the official Tuban Regency Government portal (2023).

Various news reports demonstrate that attention to TPQ teachers is not merely empty talk. In 2023, the Tuban Regency Government distributed incentives to TPQ teachers as a token of appreciation for their efforts in guiding Tuban's younger generation. The Tuban Regency Government Portal emphasized that the incentives were distributed as a step to improve the quality of religious education and the character of the younger generation in Tuban Regency. This reinforces that support for TPQ aligns with the goal of developing a religious-based community.

In addition to the local government, national media outlets such as InfoPublik (2023) also reported on Tuban's commitment to strengthening religious education through incentives for TPQ teachers. This demonstrates that the TPQ teacher incentive program is not merely a local issue but has received national attention as a policy innovation worthy of emulation in other regions.

The issue of TPQ teacher welfare aligns with various academic findings. Research by Malikha & Alfionita (2025) found that support in the form of incentives, training, and capacity building significantly impacted the motivation and quality of Quranic learning. Incentives are a significant factor in encouraging teachers to continue serving, improving teaching methods, and maintaining the sustainability of TPQ.

As a concrete policy, the Tuban Regency Government subsequently issued Tuban Regent Regulation Number 3 of 2023 concerning Technical Guidelines for the Provision of Incentives for TPQ Teachers. This regulation regulates the mechanisms for data collection, verification, disbursement, and budget accountability. In 2023, the Tuban Regency Government even announced a budget of IDR 24 billion to support the distribution of incentives for TPQ teachers annually. This demonstrates the scale of the program and the government's commitment to improving the welfare of religious teachers.

Government support has also been affirmed in various official statements, including by Tuban Regent Aditya Halindra Faridzky, who, in a public interview, expressed deep appreciation for the role of TPQ teachers as "the spearhead of character development for Tuban's younger generation." This statement was reported by Golkarpedia (2023). This commitment is not only administrative, but also moral and political.

Numerous reports of meetings between the Tuban Regency Government and TPQ teachers indicate that the regional government is striving to ensure that religious aspects and strengthening the morals of the younger generation continue to be development priorities. The official Tuban Regency Government portal (2023) emphasized that this meeting served as a forum for the government to directly hear the aspirations of TPQ teachers. This means that the incentive policy does not stand alone but is part of an ongoing dialogue between the government and the community.

However, the success of a policy always depends on the quality of its implementation. Research by Shima & Rohman (2025) explains that the implementation of non-formal Islamic education programs is often influenced by bureaucratic coordination, institutional administrative readiness, and consistency in policy implementation. Therefore, research is needed to determine the extent to which the implementation of Tuban Regent Regulation Number 3 of 2023 has been carried out according to procedures, from data collection and sub-district verification to disbursement and reporting, as reflected in TPQ documents.

Given this background, this study is important to assess the alignment of the implementation of the incentive policy for Al-Qur'an Education Park (TPQ) teachers in

Tuban Regency with the policy of Tuban Regent Regulation Number 3 of 2023 reviewed from the aspects of communication, resources, disposition of implementers, and bureaucratic structure based on the Edwards III model. This study is expected to provide a real contribution to the local government in policy evaluation while strengthening the role of TPQ as a religious educational institution that forms a Qur'anic generation in Tuban.

## **B. LITERATURE REVIEW**

### **Public Policy Implementation**

Public policy implementation is a crucial stage that bridges the gap between policy formulation and its impact on the public. A policy is not automatically successful simply because it has been formally established; rather, it is largely determined by how it is implemented in the field. Policy implementation requires alignment between policy objectives, available resources, and the behavior of policy implementers to ensure the policy achieves its intended goals.

In the context of public policy implementation, several factors influence the success of policy implementation. One implementation model widely used in public policy studies emphasizes communication, resources, implementer disposition, and bureaucratic structure. These four aspects are crucial elements in ensuring that the policy is implemented consistently, effectively, and in accordance with its initial objectives.

According to George C. Edwards III, policy implementation is a process that significantly determines the success of a public policy. Edwards III identified four main variables influencing policy implementation: communication, resources, implementer disposition, and bureaucratic structure (Mubarok et al., 2020).

- Communication plays a crucial role in ensuring that the policy is clearly understood by implementers. Communication encompasses clarity of information, consistency of messages, and accuracy in conveying policies to relevant parties. Policies that are not communicated well have the potential to lead to misinterpretation and misimplementation in the field. Resources are a fundamental aspect of policy implementation.
- Resources include the availability of human resources, budget, infrastructure, technology, and supporting data. Without adequate resource support, policies are difficult to implement optimally, even if they have been well formulated.
- The disposition or attitude of implementers relates to the commitment, integrity, and willingness of policy implementers to implement established regulations. Implementers with a positive attitude toward policies tend to implement them consistently and responsibly, while apathy or resistance can hinder policy implementation.
- Bureaucratic structure encompasses the flow of authority, division of tasks, and the existence of standard operating procedures (SOPs) governing policy implementation. A clear and coordinated bureaucratic structure will support smooth policy implementation, while a convoluted bureaucracy can hinder public policy implementation.

These four variables are interrelated and work simultaneously to determine the success of public policy implementation. Therefore, policy implementation analysis needs to consider all four aspects comprehensively. TPQ Teacher Incentive Policy.

In the context of the TPQ teacher incentive policy, George C. Edwards III's policy implementation model is relevant for analyzing the success of regional policy implementation, as it involves multiple implementing actors, hierarchical administrative mechanisms, and a diverse target group.

### **TPQ Teacher Incentive Policy**

The policy of providing incentives to TPQ teachers represents the government's appreciation for the strategic role of *ustadz* (Islamic teachers) in non-formal religious education. Incentives are positioned as a public policy to improve welfare and maintain the sustainability of Quranic education services in the community. In principle, the incentive policy serves to boost motivation, improve service quality, and ensure the stability of teaching staff in non-formal institutions. Research by Arrum et al. (2025) shows that incentives help increase teacher commitment to teaching, although the policy often faces administrative challenges and challenges regarding the accuracy of recipient data.

The implementation of incentive policies for TPQ teachers has been carried out in various regions across Indonesia. Research in Kaur Regency shows that the success of incentive policies is heavily influenced by the availability of resources, coordination between institutions, and clear implementation procedures. Without proper implementation management, incentives run the risk of being misdirected or experiencing delays in distribution (Purnawan, 2024). In addition to material incentives, non-material incentives such as training, awards, and learning facilities also significantly influence the motivation and performance of TPQ teachers. Research by Indrioko (2022) shows a positive relationship between the provision of non-material incentives and improvements in teaching quality and TPQ teacher discipline.

In Tuban Regency, the policy for providing incentives for TPQ teachers is formally regulated in Tuban Regent Regulation Number 3 of 2023. This regulation governs the mechanisms for data collection, verification, disbursement, and accountability for incentives. Therefore, analyzing the implementation of this policy is crucial to assess the extent to which the policy's implementation complies with established provisions.

### **Al-Quran Education Park (TPQ)**

Al-Quran Education Park (TPQ) is a non-formal educational institution focused on teaching children and the community to read, write, and understand the Quran. TPQ exists in response to the community's need for affordable and socially relevant religious education. TPQ aims to provide a basic understanding of Islam through structured Quranic learning as a foundation for developing children's religious character (Irawan et al., 2025). Functionally, TPQ not only improves Quranic literacy but also plays a role in moral and ethical development. Research by Oktaviani et al. (2023) shows that TPQ plays a strategic role in shaping religious character through activities such as recitation, memorization, daily prayer, and the development of worship habits.

Furthermore, TPQ also serves as a center for children's social and spiritual development. Research by Shima & Rohman (2025) explains that TPQ is effective in increasing Quranic literacy while shaping religious character through educational interactions between teachers and students. The existence of TPQ (Religious Education Institutions) is becoming increasingly important amidst the moral challenges facing the younger generation. Rismawati et al. (2023) emphasized that TPQ contributes significantly to maintaining religious traditions through moral education and spiritual guidance. Therefore, TPQ is a strategic institution whose sustainability needs to be supported through government policies, including incentives for TPQ teachers.

## **C. RESEARCH ,ETHODOLOGY**

This study uses a descriptive qualitative approach to analyze the implementation of the TPQ Teacher incentive policy based on Tuban Regent Regulation Number 3 of 2023. This approach was chosen because the study focuses on document observation, administrative flow, and policy implementation results, as well as interviews conducted with employees in the Governance and Public Welfare Section to obtain more factual data, rather than exploring

the perceptions of incentive recipients through interviews with TPQ Teachers because the research focuses on administrative matters, not perceptions. Therefore, this study is limited to the perspective of policy implementers at the local government level and does not explore the perspective of beneficiaries. The main data for the study were obtained through official documentation of the SPJ report recap, a list of incentive recipients, a statement of data validity, and publications of the Tuban Regency Government and not opinions. This study is limited to the perspective of policy implementers at the local government level and does not explore the perspective of beneficiaries. In addition, administrative observations were conducted to examine the verification flow, proposal mechanisms, and incentive implementation patterns based on available documents. Data collection techniques in this study used three techniques: interviews, document observation, and documentation studies. Interviews were conducted to complement the data to make it more factual because it came directly from the relevant sources. Observations were conducted by examining the administrative flow, from institutional proposals and sub-district verification to the disbursement process at the Governance and Public Welfare Section of the Tuban Regency Regional Secretariat. Documentation was used to obtain concrete data, including SPJ (Student Reports), lists of incentive recipients per institution, BPJS deductions, payment receipts, institutional determination letters, and evidence of local government publications related to the TPQ teacher welfare program. All these documents served as the basis for assessing whether the policy had been implemented in accordance with the provisions of Tuban Regent Regulation No. 3 of 2023.

The research model employed George C. Edwards III's Policy Implementation Theory, which assesses implementation success based on four components: communication, resources, implementer disposition, and bureaucratic structure. These four components were used as analytical tools to evaluate the alignment between the regulations in Tuban Regent Regulation No. 3 of 2023 and their implementation on the ground, as reflected in administrative documents. Operational definitions of variables were used to further direct the analysis process, as shown in the following table:

Table 1. Operational Definition of Research Variables

Variable	Operational Definition	Indicator
Communication	Clarity and consistency in conveying policy information through circulars, technical guidelines, and official documents	Clarity of instructions, consistency of documents, availability of technical guidelines for Tuban Regent Regulation Number 3 of 2023
Resources	Availability of administrative and financial resources reflected in the SPJ and disbursement flow	Budget, administrative staff, disbursement system, completeness of documents
Implementation Disposition	Attitude and commitment of policy implementers as demonstrated through document order and procedural compliance	Administrative accuracy, institutional compliance with recipient requirements
Bureaucratic Structure	Formal mechanisms governing implementation and outlined in SOPs, verification flows, and official documents	Verification flow, disbursement standard operating procedures, inter-institutional coordination

Data analysis was conducted using the Miles & Huberman model, which includes data reduction, data presentation, and conclusion drawing. Data reduction was carried out by sorting relevant documents, such as SPJ and recipient lists. Data presentation was carried out through narrative descriptions and tables to clarify implementation conditions. Conclusions were drawn based on in-depth interpretation of these documents. Data validity was obtained through document triangulation, namely comparing various official documents originating from different sources (TPQ, sub-district coordinators, and district governments) to ensure consistency of information.

#### **D. RESULT AND DISCUSSION**

This research was conducted in the Tuban Regency Government. The socio-religious context in Tuban Regency is a supporting factor in the implementation of the TPQ teacher incentive policy, particularly in its acceptance by TPQ institutions and the community. Tuban Regency is known for its prominent religious traditions, making the existence of TPQs a crucial part of fostering morals, ethics, and Quranic literacy in children. The Tuban Regency Government demonstrates significant attention to strengthening religious education through various policies, one of which is providing incentives for TPQ teachers, as stipulated in Tuban Regent Regulation Number 3 of 2023.

Institutionally, the TPQ teacher incentive program involves several parties, including the TPQ, the Sub-district Management Board, the Indonesian Mosque Youth Communication Agency (DPK BKPRMI), and the Governance and Public Welfare Section of the Tuban Regency Secretariat. The TPQs used for data collection have diverse characteristics in terms of the number of teachers, institutional legality, administrative completeness, and incentive proposal process. The program's process involves:

- The submission of proposals by each Al-Qur'an Education Park (TPQ) to the coordinator at the sub-district level, where the coordinator is from the Indonesian Mosque Youth Communication Agency (BKPRMI), who is responsible for receiving, coordinating, and ensuring the completeness and administrative compliance of the proposals before forwarding them to the Governance and Public Welfare Section.
- The Governance and Public Welfare Section conducts a thorough re-verification process of prospective incentive recipient data to minimize duplicate incentive recipients, administrative errors, or other errors, so that incentive distribution can be carried out precisely, accurately, and in accordance with applicable regulations.
- After all data verification stages are completed, the Governance and Public Welfare Section determines the names of incentive recipients who meet the requirements. This determination then serves as the basis for submitting a Regent's Decree (SK). Subsequently, after the Regent's Decree is signed and ratified by the Regent, the incentive disbursement process to recipients is carried out in accordance with applicable regulatory mechanisms and provisions.
- During the incentive disbursement process, the coordinator is responsible for compiling and submitting a complete and accurate report in the form of an Accountability Letter (SPJ). This report is then submitted to the Governance and Public Welfare Section.

This section will thoroughly verify supporting documents, including data completeness, compliance with applicable regulations, and data validity, before proceeding to the stage of nominating incentive recipients. Once the nominations are approved, the process is transferred to the Finance Section of the Tuban Regency Secretariat. At this stage, the Governance and Public Welfare Section is no longer involved, as the process has become the

exclusive responsibility of the Finance Section, in accordance with the division of duties and authorities within the regional government organizational structure.

The context of policy implementation in Tuban Regency can be seen from various official documents that demonstrate a fairly well-organized verification process. Documents such as the Statement of Data Validity or Authenticity, Recapitulation of Incentive Recipients, Payment Receipts, and Sub-district SPJs illustrate that the program operates through a bureaucratic administrative mechanism. Thus, the administrative structure in Tuban Regency illustrates how policies are implemented vertically, from the TPQ (Public Religious Education Institution) level to the district government.

Furthermore, the Tuban Regency Government has repeatedly expressed its commitment through official publications to continue supporting the welfare of TPQ teachers as a token of appreciation for their role in fostering the younger generation. Numerous regional government publications demonstrate that this program is routinely implemented and is part of a priority agenda in the socio-religious field. This makes Tuban Regency a relevant location for researching the implementation of the TPQ teacher incentive policy, particularly in assessing its compliance with the provisions of Tuban Regent Regulation No. 3 of 2023.

Considering the regional characteristics, implementing structure, and completeness of the documents used in this program, Tuban Regency is an appropriate research location to analyze the policy implementation process using Edwards III's theory. All administrative documents obtained from the TPQ (Islamic Board of Religious Education), the Sub-district Management Board of the Indonesian Mosque Youth Communication Agency (DPK BKPRMI), and the Governance and Public Welfare Division of Tuban Regency serve as the basis for understanding how this policy is implemented, any obstacles encountered, and the extent of alignment between regulations and implementation.

Based on the general description of the research location above, the research findings based on Edwards III's theory will be discussed below:

### **Communication Focus**

According to interviews, the process of disseminating information regarding the mechanism of Tuban Regent Regulation Number 3 of 2023 concerning Technical Guidelines for Providing Incentives for Al-Quran Education Park (TPQ) Teachers is carried out in a hierarchical and coordinated manner. Policy information is not communicated directly to all TPQ teachers, but rather through coordinators at the sub-district level. In its implementation, the Governance and Public Welfare Division collaborates with the Indonesian Mosque Youth Communication Agency (BKPRMI) of Tuban Regency as the coordinator in each sub-district, known as the Sub-district Management Board of the Indonesian Mosque Youth Communication Agency (DPK BKPRMI). The DPK BKPRMI acts as a liaison between the local government and the TPQ institutions in the field. This communication pattern is considered effective because BKPRMI has a clear organizational structure down to the sub-district level and understands the actual conditions of TPQ.

Although coordinators at the sub-district level generally understand the provisions and mechanisms stipulated in the Regent's Regulation, in practice, problems often arise, such as delays in submitting Accountability Letter (SPJ) reports due to administrative errors in document preparation, which ultimately hinders the smooth progress of subsequent processes, including verification and disbursement of incentives. Therefore, the understanding of TPQ teachers as beneficiaries is relatively dependent on the quality of communication provided by the coordinators.

The research also shows that the information consistency between the Technical Guidelines of Tuban Regent's Regulation Number 3 of 2023 and the socialization materials is relatively well maintained. All information presented during the outreach activities referred to

Tuban Regent Regulation Number 3 of 2023 as the primary legal basis for program implementation. No substantial differences were found between the provisions contained in the Technical Guidelines and the information conveyed verbally or in writing during the outreach. This reflects the policy implementers' commitment to maintaining uniformity of understanding, thereby minimizing the potential for multiple interpretations in the implementation of the TPQ teacher incentive policy.

Policy information distribution channels are also carried out through official documents in the form of Technical Guidelines (Juknis), as outlined in Tuban Regent Regulation Number 3 of 2023. These Technical Guidelines serve as the primary guideline for program implementers. The availability of these Technical Guidelines is sufficient to explain the basic mechanisms of the TPQ Teacher Incentive Program.

### **Resource Focus**

Based on interviews and documentation, the budget for the TPQ Teacher Incentive Program is allocated clearly and measurably. Each TPQ teacher receives an incentive of IDR 200,000 per month. By 2025, the number of incentive recipients will reach 9,485 TPQ teachers across Tuban Regency. In addition to the monthly incentives, the budget also covers social security benefits in the form of Work Accident Insurance (JKK), Death Insurance (JKM), and Old Age Security (JHT) from the BPJS Ketenagakerjaan, totaling IDR 48,800 per teacher. This demonstrates that the program is not only oriented towards short-term economic welfare but also social protection for TPQ teachers. The budget realization is considered on target, as the incentive recipients are TPQ teachers who have gone through a verification process and met administrative and institutional requirements.

The quality of human resources managing the TPQ teacher incentive program is adequate and competent. This is reflected in the ability of the apparatus in the Governance and Public Welfare Section to conduct data collection, verification, and coordination with various parties. A statement by the Regent of Tuban, Masindra, on the official Tuban Regency Government website emphasized that data collection for TPQ teachers is ongoing to ensure equitable distribution of incentives. Furthermore, the Head of the Governance and Public Welfare Section (now retired), Drs. Joko Purnomo, explained that the Tuban Regency Government consistently distributes religious grants and incentives to TPQ teachers as part of a program to improve human resource quality and develop character.

The research also shows that the support system for verification and disbursement of incentives remains semi-manual. The process for submitting proposals and SPJ reports is still done through the submission of hard copies. The disbursement process is also not completely paperless. However, for the TPQ teacher database, the Tuban Regency Government has digitized it through the Tuban Satu Data platform, allowing centralized access to TPQ teacher data. Although not yet fully integrated with the incentive disbursement system, this digital database is crucial for ensuring the accuracy of recipient data.

### **Focus on Disposition**

Program implementers demonstrated a positive attitude and strong commitment to implementing the TPQ teacher incentive policy. All implementation stages were carried out in accordance with Tuban Regent Regulation Number 3 of 2023. The implementers' commitment was reflected in their consistency in adhering to established procedures and their careful attention to ensuring that only qualified TPQ teachers received incentives.

Adherence to the incentive proposal, verification, and disbursement schedule was significantly influenced by the coordinator's punctuality in submitting proposals and SPJs. Delays at the coordinator level would also delay the process at the district level. Therefore, while implementers at the district level strived to complete their tasks on schedule, external factors at the lower levels remained the primary determinant of smooth implementation.

Obstacles that frequently arise are related to administrative errors, both in the preparation of proposals and in the preparation of SPJs by sub-district coordinators. These errors include incomplete documents, data inconsistencies, and other technical errors. These obstacles are not driven by negative attitudes, but rather by limited administrative capabilities.

### **Bureaucratic Structure Focus**

The formal mechanisms and procedures for implementing the TPQ teacher incentive policy are clearly stipulated in Tuban Regent Regulation Number 3 of 2023. This regulation governs the process, from determining recipients and verifying them, to disbursing the incentives. The procedural structure outlined in Tuban Regent Regulation Number 3 of 2023 provides legal certainty and clarifies the roles of all actors involved.

In program implementation, the Governance and Public Welfare Division collaborates with the Tuban Regency BKPRMI (Indonesian Community Empowerment Agency) as coordinators at the sub-district level. This governance structure creates a clear division of roles and strengthens inter-agency coordination. Coordination is carried out in a hierarchical manner, so that any issues at the TPQ level can be conveyed through the sub-district coordinator and followed up by the Governance and Public Welfare Division.

Based on interviews, no significant structural bureaucratic obstacles were identified in program implementation. The existing organizational structure and standard operating procedures (SOPs) are deemed capable of supporting effective policy implementation.

### **Data on the Implementation of Incentives for TPQ Teachers**

Data on the implementation of incentives for TPQ teachers was obtained through official documents from TPQ institutions, the Sub-district Management Board of the Indonesian Mosque Youth Communication Agency (DPK BKPRMI), and the Governance and Public Welfare Section of the Tuban Regency Secretariat. All of this data demonstrates how the administrative implementation of Tuban Regent Regulation Number 3 of 2023 is carried out, from the teacher data proposal stage, sub-district verification, to the disbursement of incentives to recipients.

Each sub-district proposal includes a Statement of the Truth/Validity of the Proposed Incentive Recipient Data, signed by the Head of the TPQ. This letter demonstrates that each TPQ institution is required to ensure that the proposed teachers meet applicable requirements, including:

- serving in a religious education unit (Taman Pendidikan Al-Qur'an), as evidenced by a Decree from the Head of the Institution/Foundation/Management of the relevant Taman Pendidikan Al-Qur'an;
- carrying out duties at a Taman Pendidikan Al-Qur'an located within the administrative area of the Regional Government;
- have participated in training on Quranic learning methodology, as evidenced by a certificate/confession of faith from an authorized institution;
- have not received other similar incentives/allowances funded by the State Budget or the Provincial Budget;
- have not taught at more than one Quranic Education Center; and
- have a teacher-to-student ratio of 1:15 (one to fifteen).

This statement letter serves as the initial basis for the DPK BKPRMI to conduct the verification process before the proposed data is forwarded to the district level. In addition, the proposal must also be accompanied by:

- Data on the number of students at the Al-Quran Education Park Institution;
- Data on Al-Quran Education Park teachers who are potential incentive recipients;
- The management structure of the Al-Quran Education Park Institution;
- Photocopies of the KTPs of the Al-Quran Education Park teachers;

- Photocopies of the recommended bank accounts in the names of the Al-Quran Education Park teachers; and
- Shahadah/certificates of the Al-Quran Education Park teachers who are potential incentive recipients.

This verification also ensures that the number of teachers proposed matches the institution's data, there are no duplicate recipients, and all documents comply with the requirements of Tuban Regent Regulation Number 3 of 2023. These documents confirm that the verification process is carried out in stages as directed in the policy's technical guidelines.

The most detailed implementation data is available in the Direct Expenditure Accountability Report related to TPQ Teacher Incentives, in the Recapitulation of TPQ Teacher Incentive Recipients section, which is forwarded to the Governance and Public Welfare Section of the Tuban Regency Regional Secretariat. The recapitulation contains important elements such as:

- Name of TPQ institution,
- Institution address,
- Number of incentive recipients,
- Total incentive,
- BPJS Employment deduction of Rp. 48,800.00,
- Net amount received.

The Accountability Report is also accompanied by the following supporting documents:

- 1 (one) receipt, four copies, each stamped with a Rp. 10,000 (ten thousand rupiah) stamp;
- a recapitulation of the Al-Qur'an Education Park institutions in each sub-district, signed by the Chairperson of the BKPRMI Sub-district Leadership Council;
- receipts for teacher incentive funds from each Al-Qur'an Education Park institution;
- teacher attendance lists from each Al-Qur'an Education Park institution.

According to observations, all provisions stipulated in Tuban Regent Regulation Number 3 of 2023 have been fully implemented without any indication of intentional errors. These documents also demonstrate that incentives are distributed through a transfer mechanism to each teacher's account, in line with the principles of regional financial accountability. The recipient's signature on the attendance list also ensures that each incentive recipient fulfills their responsibility to teach at their respective TPQ.

The disbursement process is also evidenced by a Payment Receipt from the Assistant Treasurer for Expenditures in the Governance and Public Welfare Section of the Tuban Regency Regional Secretariat. The receipt contains the total amount of funds disbursed in a given month, the signatures of the relevant officials (the authorized budget user for the Tapem and Kesra section, the assistant treasurer for expenditures in the Tapem and Kesra section, the technical implementation officer for the activity, and the commitment-making officer), and a stamp to validate the document and the official agency's stamp. This document demonstrates that the incentive payment process follows applicable local government financial mechanisms.

Overall, the implementation data indicates that the TPQ teacher incentive program in Tuban Regency is implemented through a clear administrative process. The existence of complete documentation demonstrates that the policy is implemented according to procedures and meets the principles of accountability as stipulated in Tuban Regent Regulation No. 3 of 2023.

The implementation of Tuban Regent Regulation No. 3 of 2023 concerning the Provision of Incentives for TPQ Teachers was analyzed using George C. Edwards III's policy implementation model, which encompasses communication, resources, implementer

disposition, and bureaucratic structure. These four variables are used to assess whether the incentive provision process has been carried out according to established provisions.

### **Communication Focus**

According to Edward III, communication is a crucial factor in policy implementation. A well-formulated policy will not be effective if it is not communicated clearly, consistently, and appropriately to implementers and target groups. Communication encompasses the process of transmitting information, clarity of messages, and consistency of policy information. Based on the research findings, communication of the TPQ teacher incentive policy in Tuban Regency was carried out in stages, starting from the Governance and Public Welfare Section to the coordinator at the sub-district level, then forwarded to the TPQ institution and TPQ teachers as beneficiaries. This communication pattern aligns with Edward III's concept of transmission, where policy information is channeled through established organizational channels. The involvement of the Tuban Regency BKPRMI (Indonesian Teachers' Coordination Agency) as a local government partner demonstrates a communication strategy that considers actors with structural and cultural ties to TPQ (Islamic Teacher Training and Education) institutions. This strengthens the effectiveness of information delivery, as BKPRMI has a network extending down to the sub-district level and understands field conditions.

In terms of clarity, the information conveyed to implementers and coordinators refers to Tuban Regent Regulation No. 3 of 2023, the official Technical Guidelines. This helps implementers understand the mechanisms for proposal, verification, and disbursement of incentives. However, the understanding of TPQ teachers, as the final recipients, still depends heavily on the coordinator's ability to convey information, potentially leading to differences in understanding in the field.

Meanwhile, in terms of consistency, the research results show no substantial differences between the content of the Technical Guidelines and the socialization materials. This consistency is important because, according to Edward III, discrepancies in information can lead to confusion and reduce implementer compliance. Thus, the communication variable in the implementation of the TPQ teacher incentive policy can be considered quite effective, although it still requires strengthening in direct information delivery to beneficiaries.

### **Resource Focus**

Edward III emphasized that policy implementation will not be successful without adequate resource support, including human resources, budget, information, and supporting facilities. A lack of any one resource can hamper policy implementation, even if communication and structures are well-functioning. The research shows that, from a budgetary perspective, the TPQ teacher incentive program in Tuban Regency is supported by clear and consistent funding allocation. The incentive of IDR 200,000 per month for 9,485 TPQ teachers by 2025, coupled with BPJS Employment insurance coverage, demonstrates the local government's commitment to improving the welfare of TPQ teachers. This aligns with Edward III's view that budget adequacy is a crucial prerequisite for sustainable policy implementation.

In terms of human resources, personnel in the Governance and Public Welfare Division also possess adequate competencies to carry out administrative, verification, and coordination tasks. This is reinforced by various data collection and coaching programs implemented continuously by the Tuban Regency Government. The competence of implementers is a key supporting factor in ensuring that incentives are awarded to TPQ teachers who truly meet the requirements.

However, in terms of facilities and support systems, research found that the proposal submission and incentive disbursement processes are still manual and not fully digitized.

According to Edward III, limited facilities and technology can reduce the efficiency of policy implementation. Although the TPQ teacher database has been digitized through the Tuban Satu Data platform, the lack of integration of this system with the incentive disbursement process is a weakness in the resource variable.

Thus, the resource variable in the implementation of the TPQ teacher incentive policy in Tuban Regency can be considered quite adequate, but still requires improvement, especially in the digitalization of the administrative system. Research by Baidowi (2024) confirms that incentives for Quranic teachers are a form of state recognition that can only be effective if the budget is consistently available each year.

### **Focus on Disposition**

The disposition or attitude of implementers is a factor related to the willingness, commitment, and sincerity of officials in implementing the policy. Edward III stated that implementers who understand the policy but lack a strong commitment can still hinder implementation.

Based on the research results, policy implementers in the Governance and Public Welfare Division demonstrated a positive attitude and high commitment to implementing the TPQ Teacher incentive program. The entire process was conducted in accordance with Tuban Regent Regulation Number 3 of 2023. This demonstrates the implementers' commitment to adhering to established rules and procedures.

Efforts were made to adhere to the schedule for proposal, verification, and disbursement of incentives. However, delays were often caused by external factors, such as delays by sub-district coordinators in submitting proposals and SPJs. From Edward III's perspective, this situation indicates that the disposition of implementers at the top level is good, but weaknesses remain among implementing actors at the lower levels.

The dispositional barriers identified were more administrative in nature, such as errors in document preparation, rather than due to opposition to the policy. Therefore, in general, the dispositional variable in policy implementation can be said to support the policy's success, although strengthening the coordinators' administrative capacity is necessary.

### **Focus on Bureaucratic Structure**

According to Edward III, a clear bureaucratic structure, standard procedures, and a clear division of tasks will facilitate policy implementation. A structure that is too lengthy or unclear can actually slow down policy implementation.

The research results show that the bureaucratic structure for implementing the TPQ teacher incentive policy in Tuban Regency has been formally regulated through Tuban Regent Regulation No. 3 of 2023. This regulation contains mechanisms and procedures governing the policy implementation process, from determining recipients and verifying the disbursement of incentives. The organizational governance, which involves the Governance and Public Welfare Division and the Tuban Regency BKPRMI (Indonesian Empowerment and Human Development Agency), reflects a clear division of roles. Coordination is carried out at various levels from the regency to the sub-district level, facilitating oversight and problem-solving in the field. The absence of significant bureaucratic structural barriers indicates that the existing structure and standard operating procedures (SOPs) support policy implementation. From Edward III's perspective, this condition indicates that the bureaucratic structure plays a positive role in the successful implementation of the TPQ teacher incentive policy.

When compared to the Edward III model, the implementation of Tuban Regent Regulation No. 3/2023 in Tuban Regency can be considered good. All variables, including communication, resources, implementer disposition, and bureaucratic structure, demonstrate that indicators have been met, as evidenced by the available evidence. This demonstrates that

the incentives for TPQ teachers in Tuban have been implemented in accordance with the principles of accountability, administrative clarity, and procedural completeness.

An analysis of the compliance of the implementation with Tuban Regent Regulation No. 3 of 2023 was conducted by comparing the provisions in the regulation with the actual incentive distribution practices in the field. The regulation details the requirements for teachers receiving incentives, the proposal mechanism, verification procedures, the determination of the nominative list, and the distribution of funds to TPQ teachers. Based on interviews and administrative documents obtained, the implementation of this policy can be assessed from the following aspects.

First, the requirements for incentive recipients have been implemented in accordance with the regulations. Tuban Regent Regulation Number 3 of 2023 stipulates that TPQ teachers eligible for incentives are those who are actively teaching, are not civil servants, do not receive double incentives, and are registered with the institution's management. Available documents, specifically the Data Verification Statement Letter and the attached list of active teachers, demonstrate that the TPQ has met all these requirements. In the letter, the institution certifies that the proposed teacher data is accurate, as required by Tuban Regent Regulation Number 3 of 2023. This indicates that the data collection process at the institutional level has followed formal requirements.

Second, the proposal and verification process also followed the procedures outlined in Tuban Regent Regulation Number 3 of 2023. The TPQ compiled administrative documents, which were then verified by the Regional Leadership Council (DPK) of the Indonesian Ministry of Education and Culture (BKPRMI), as evidenced by the signatures of the head of each TPQ, the general chair of the DPK BKPRMI, and the Head of Social Welfare of each sub-district. After verification, the files are forwarded to the Governance and Public Welfare Section of the Tuban Regency Secretariat for re-verification and determination of the list of incentive recipients.

Third, regarding the determination and disbursement of funds, the SPJ report, incentive recapitulation, receipts, and receipts demonstrate that funds have been disbursed in accordance with regulations. Tuban Regent Regulation Number 3 of 2023 stipulates that incentives are disbursed periodically and disbursed through the Regional Budget (APBD) administration mechanism. The incentive disbursement recorded in the SPJ for each sub-district demonstrates a match between the requested and disbursed amounts. Proof of transfer and receipts from TPQ teachers confirm that funds have been disbursed to recipients. Furthermore, the BPJS (Social Security) deductions demonstrate that the government is implementing social protection provisions in accordance with regional policies.

Fourth, provisions regarding administrative accountability have also been implemented in accordance with Tuban Regent Regulation Number 3 of 2023. The Sub-district SPJ report displays required document components, such as a recapitulation of recipients, payment receipts, proof of disbursement, and teacher attendance lists. These documents bear the signatures of authorized officials, the agency's stamp, and other supporting attachments, demonstrating that the accountability mechanism is operating in accordance with the accountability standards required by Tuban Regent Regulation Number 3 of 2023.

Fifth, in terms of administrative order, the implementation of this policy demonstrates strong alignment with the regulatory structure. This flow reflects that the bureaucratic structure for implementing Tuban Regent Regulation Number 3 of 2023 has been running smoothly, with no skipped steps and following the procedural flow outlined in the regulation.

Based on all these aspects, it can be concluded that the implementation of Tuban Regent Regulation Number 3 of 2023 concerning the Provision of Incentives for TPQ Teachers has been carried out in harmony and in accordance with the provisions. All stages, from data

collection, proposal, verification, determination, and disbursement of funds, demonstrate compliance with the regulations. No indication of administrative irregularities was found based on the available documents. Therefore, the TPQ teacher incentive policy in Tuban Regency can be said to be implemented in accordance with Tuban Regent Regulation Number 3 of 2023.

## E. CONCLUSION

Based on the analysis of policy implementation using the George C. Edwards III model, it can be concluded that the incentive policy for TPQ teachers in Tuban Regency has been implemented administratively in accordance with regulations, but still requires strengthening of the system and capacity of implementers. Field implementation, based on Tuban Regent Regulation Number 3 of 2023, has been implemented in accordance with applicable regulations. Policy implementation demonstrates a relatively high level of administrative compliance, characterized by complete documentation, clear procedural flows, and consistency between normative rules and field implementation practices.

Examined using the George C. Edwards III policy implementation model, the four main variables communication, resources, implementer disposition, and bureaucratic structure function effectively and mutually support each other. From a communication perspective, policy information is disseminated in a hierarchical and coordinated manner through the Governance and Public Welfare Division and the Tuban Regency BKPRMI (Indonesian Ministry of Education and Culture), enabling policy information to be disseminated to TPQ teachers. Despite this, in practice, delays in the submission of Accountability Letter (SPJ) reports are still common due to administrative errors in document preparation, which ultimately hinders the smooth progress of subsequent stages of the process. Therefore, the level of understanding of TPQ teachers as beneficiaries depends heavily on the communication skills of coordinators at the sub-district level.

In terms of resources, the incentive policy is supported by adequate and sustainable budget allocations, including the provision of social protection through BPJS Ketenagakerjaan (the Employment Social Security Agency). The competence of implementing officials is also considered good, particularly in administrative management and data verification. However, this study found that the administrative support system is still semi-manual, thus suboptimal policy implementation efficiency, even though the TPQ teacher database has been digitized through the Tuban Satu Data platform.

In terms of implementing disposition, officials demonstrate commitment and seriousness in implementing the policy according to established procedures. The obstacles that emerged were more technical-administrative in nature, particularly at the sub-district coordinator level, and did not indicate any resistance to the policy. Meanwhile, the bureaucratic structure stipulated in Tuban Regent Regulation Number 3 of 2023 provides clarity on roles, authority flows, and accountability mechanisms, thus preventing significant structural obstacles to policy implementation.

Overall, policy implementation demonstrates a high level of procedural compliance, but administrative performance remains suboptimal. Therefore, improvements in implementation quality are still needed, particularly through strengthening the administrative capacity of sub-district coordinators and integrating digital systems to ensure more efficient, transparent, and sustainable future policy implementation.

The Tuban Regency Government is advised to comprehensively digitize the process of proposing, verifying, and disbursing incentives for TPQ teachers to ensure more efficient, transparent policy implementation and minimize administrative errors. The Governance and Public Welfare Section of the Tuban Regency Secretariat needs to integrate the TPQ teacher

database on the Tuban Satu Data platform with the incentive disbursement system, allowing for real-time and accurate validation of recipient data. This is necessary because data verification is still carried out repeatedly through physical files. TPQ teacher data should be verified through a single, integrated system that can then be directly used as the basis for incentive disbursement, eliminating the need for repeated manual verification processes.

The Tuban Regency Government, in collaboration with the Tuban Regency BKPRMI (Indonesian Teachers' Coordination Agency), is recommended to conduct regular administrative training for coordinators at the sub-district level to improve the competency of each sub-district coordinator. Further research is recommended to use a participatory approach involving the perceptions of TPQ teachers as incentive recipients to obtain a more comprehensive picture of the policy's impact on their well-being and teaching motivation.

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