



# The Teacher Professional Education Program: Budget Management, Academic Services, And Learning Outcomes

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## ARTICLE INFO

## ABSTRACT

Budget management, academic services, and implementation of teacher professional education are important points in teacher education and training activities. The purpose of this study was to determine budget management in terms of the level of ease of managing the teacher professional education (TPEP/PPG) budget, academic services with indicators of reliability, responsiveness, assurance and empathy, and learning outcomes. A qualitative approach is used in this research method. Sources of research data were obtained from 12 PPG managers and 10 academic staff at four higher education institutions of the Ministry of Religion in Indonesia. Questionnaires and in-depth interviews were used to collect data. The study's findings show that budget management originating from state and regional government budgets does not pose many challenges because technical guidelines for budget use are already in place, and their implementation is monitored and evaluated by the ministries of technology, research, and higher education, as well as religion. Academic services are well-implemented, and learning outcomes are favorable, with a graduation rate of 80%.

**Keywords**— Academic Services, Budget Management, Teacher Professional Education Program

## A. Introduction

The In-service Teacher Professional Education Program (TPEP/PPG) is one of the policies implemented by the Ministries of Education and Culture and Religion to finalize and complete in-service teacher certification, as mandated by Law Number 14 of the Republic of Indonesia concerning Teachers and Lecturers. Pre-service PPG is a long-term solution to concerns about the current low level of teacher professionalism (Fitri et al., 2022; Riyad, Wang, & Pakarinen, 2020; Subroto, 2019). PPG activities have an impact on improving the quality of teachers in teaching and classroom atmosphere, which is beneficial if it is done in a long term (McMeeking, Orsi, & Cobb, 2012; Nir & Bogler, 2008; Yoshikawa et al., 2015). The educational institutions and educational staff (LPTK) appointed to manage PPG have a central role in the goal of achieving PPG success. When referring to education as a profession, do universities adequately train professionals in education? (Ramírez-Montoya, Andrade-Vargas, Rivera-Rogel, & Portuguese-Castro, 2021). This is a challenge for LPTKs, the aspects of budget management, academic services, and learning are important points in professional education activities. The budget provided by the central government is sourced from the state revenue budget or APBN and regional governments are sourced from the regional expenditure revenue budget or APBD must be managed properly in order to create good and quality academic services (Komariah, 2018), one of which is shown by the high number of PPG student graduates.

PPG which is being pursued by the government will produce professional teachers who have high graduate competencies and are able to compete globally (Pangestika & Alfarisa, 2015). Yet, the large number of uncertified teachers is a separate problem for the government (Arifin, 2019; Yusuf, Bektı, & Sukarno, 2017). The limited state revenue budget (APBN) and regional expenditure budget (APBD) funds for PPG financing for uncertified teachers is a challenge in and of itself. Teacher professional development is a low priority in the political economy of education financing; it is poorly coordinated and rarely budgeted (Carlson & Gadio, 2002; Komba & Nkumbi, 2008). On the one hand, an increase in the number of teachers participating in PPG is the hope of teachers and the government. However, the budget for professional teacher education (PPG) or Islamic

religious education teacher (IRE/PAI) financed by the APBN, in this case, the Director General of Islamic Education (Pendis) of the Ministry of Religion, is only able to fund 5,000 people each year. Based on data from the PAI Directorate, 143,943 PAI teachers have not attended PPG. The slow completion of PPG in Position for Islamic Religious Education Teachers is a problem whose solution must receive attention. Considering that PPG is a teacher's right in the office to gain recognition as a professional teacher as well as professional learning for educators is an important step in school transformation and improving academic achievement (Wei, Darling-Hammond, Andree, Richardson, & Orphanos, 2009). This necessitates the decentralization of training provision and funding, as well as accountability measures (Karagiorgi & Symeou, 2006). Thus, the APBD must take part in financing PPG.

Having a limited budget does not imply that academic services and PPG implementation are inadequate. However, it must act as an accelerator to ensure that the quality of financial management, academic services, and PPG implementation works smoothly and efficiently. Students expect high-quality instruction and comprehensive facilities (Ramírez-Montoya et al., 2021). PPG budgets sourced from the APBN or APBD must be managed properly, considering that large nominal amounts for increasing teacher professionalism must be used effectively, efficiently and credible. The management of professional teacher education is still not optimal, lack of accountability (Wynants & Dennis, 2018), and teachers' negative attitudes toward implementing teacher competency development (Ikbāl, 2018), especially Pre-service PPG, impede professional teachers' fulfillment (Subroto, 2019). The limited research on how budget management, academic services, and PPG implementation is one of the reasons for conducting research. The focus of this research is to determine how the management of the PPG management budget, the academic services provided, and the learning outcomes of PPG.

## B. Literature Review

The budget for implementing PPG allocated from the APBN is five million rupiahs per person as stated in the Regulation of the Director General of Teachers and Education Personnel of the Ministry of Education, Culture, Research and Technology Number 1019/B/Pd.00.02/2022 concerning technical instructions for implementing the Teacher Professional Education Program In Service. With budget constraints, the government, through the PPG Director General, selected PPG participants based on a predetermined mechanism. The Ministry of Religion determines PPG participant quotas based on the needs of teachers, the capacity of educational institutions and education personnel (LPTK) and budget availability. Regarding the curriculum implemented in PPG, as stated in Permendikbud number 87 of 2013 Article 9 paragraph (1) it is stated that the PPG program curriculum structure contains workshops for developing learning tools, teaching exercises through micro-learning, peer learning, and Field Experience Programs (PPL), and enrichment programs in the field of study and pedagogy. The PPG program's learning system comprises workshops on creating learning materials and field experience programs held under supervising lecturers and tutors who are particularly allocated to these activities. Workshops on developing learning tools and field experience programs are conducted to obtain competency in planning and implementing the learning process, assessing learning outcomes, following up on assessment results, and performing mentorship and training.

In implementing the In-service PPG Program, the Directorate General has allocated a budget through the Directorate of Teacher Professional Education (PPG Directorate) and in cooperation with Higher Education Institutions as TTIs administering the In-service PPG Program through the Government Assistance Pattern (Banpem), which is given to participants of the In-service PPG Program as a fee education. The In-Service PPG Program is sourced from the State Budget (APBN) allocated to the PPG Directorate, Directorate General. The following is a technical guideline for PPG budget allocation based on the Regulation of the Director General of Teachers and Education Personnel of the Ministry of Education, Culture, Research and Technology Number 1019/B/Pd.00.02/2022 concerning Technical Instructions for the Implementation of the In-service Teacher Professional Education Program.

## C. Method

A qualitative approach is used in this study. This study's variables include the ease of managing PPG financing, academic services, and learning outcomes regarding PPG Islamic education graduation rates. This study was carried out from November 2022 to December 2022. Qualitative data includes information derived from the ease of managing PPG financing, LPTK academic services for PPG participants, and learning outcomes. Primary data sources, such as information gathered by researchers from 12 PPG managers and 10 academic staff at four higher education institutions of the Ministry of Religion in Indonesia. The results of questionnaires and interviews with the Dean or secretary to the head of the PPG department at the Ministry of Religion in Indonesia consists of UIN Raden Fatah Palembang, South Sumatra Indonesia, UIN Sunan Gunung Djati Bandung West Java Indonesia, UIN Sunan Kalijaga Yogyakarta Central Java Indonesia, and UIN Sunan Ampel Surabaya East Java Indonesia, served as the primary data sources in this study. The secondary data source is data from the 2022 graduation results of PPG PAI students.

Data collection techniques used to obtain data relevant to the problems under study are interviews and questionnaires. The data analysis technique in this study is by distributing questionnaires in the form of a

number of structured questions that respondents must answer. Qualitative data analysis on the results of the questionnaire was processed and analyzed through the percentage of the results of the questionnaire with the answers yes or no.

#### D. Findings and Discussions

##### 1. Level of Ease of Managing PPG financing through APBN and APBD

Indicators of the ease of managing PPG financing through the APBN and APBD consist of Sources of Funds, Distribution of Assistance, Use of Funds, Accountability, and Monitoring and Evaluation. The questionnaire results given to the LPTK managing PPG Daljab PAI are presented in the table 1

**Table 1. Frequency of Implementation of PPG Daljab**

No.	Statement	Percentage		
		1 time	2-4 times	>4 times
1.	Since being appointed as an in-service PPG Program organizer LPTK, how many times have you carried out the in-service PPG Program?	0	12	88
2.	In the implementation of the PPG Daljab program until this year, how many times has it been funded by the APBN?	0	33,33	66, 67
3.	In the implementation of the PPG Daljab program until this year, how many times has it been funded by the APBD?	0	100	0

Based on table 1. regarding the number of times carrying out the PPG Program in Position, as much as 88% stated more than four times carrying out PPG Daljab activities, and 12% stated 2-4 times managing PPG Daljab. The majority (66.67%) of LPTKs holding the PPG Program in Position carried out > 4 times the PPG Program financed by the State Budget. Almost all LPTKs have held PPG in positions funded by the APBN and APBD four times. This shows that the LPTK has received and reported PPG implementation to the Directorate General of Islamic Education, Ministry of Religion. Efforts made by the Ministry of Religion of the Republic of Indonesia to accelerate the implementation of PPG by granting new permits to LPTK study programs that have met the requirements for implementing PPG. According to the Secretary of the Directorate General of LPTK PTKIN Rohmat Mulyana, study programs that have just received a Decree on Determination of PPG Study Programs, must immediately learn quickly from experienced LPTKs so that they can carry out PPG in a mature manner. Furthermore, to measure the ease of managing PPG financing through the APBN and APBD, indicators of sources of funds are presented in table 2

**Table 2. Sources of the Daljab PPG Implementation Budget**

No.	Statement	Percentage	
		Yes	No
1.	LPTK receive government assistance sourced from the State Revenue and Expenditure Budget (APBN) in accordance with a predetermined allocation	100	0
2.	LPTKs receive government assistance from the Regional Revenue and Expenditure Budget (APBD) in accordance with a predetermined allocation.	88	12

Table 2 shows LPTKs receive government assistance from the State Revenue and Expenditure Budget (APBN). This difference is because not all LPTKs carry out PPG activities sourced from the APBD. The implementation of PPG funded by the APBD depends on the Memorandum of Understanding (MoU) or Memorandum of Agreement or MoA between the LPTK and the local government.

Almost all LPTKs receive budgets sourced from APBN and APBD, the amount of budget sourced from APBN allocated to the Directorate of PPG or APBD is the same because the rules have been determined. APBN is a national or state-scale income budget. Meanwhile, regional budgets are at the provincial, district or city levels. APBN and APBD become state management and are regulated by law. The amount of government assistance given to in-service Teachers participating in the PPG Program in Position is Rp. 5,000,000.00 (Five Million Rupiah), with the following allocation details: Education costs IDR. 4,100,000.00 (Four Million One Hundred

Thousand Rupiah); The UKMPPG performance test fee is IDR 600,000 (six hundred thousand rupiah); The UKMPPG knowledge test fee is IDR 300,000.00 (Three Hundred Thousand Rupiah).

The mechanism for managing PPG Program Funding Funds In office is guided by the Regulation of the Minister of Finance which regulates standard input costs in the current year and Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 25 of 2020 concerning standard unit operational costs for higher education

Furthermore, to measure the ease of managing PPG financing through the APBN and APBD, the indicators for distributing aid are presented in table 3

**Table 3. Timeliness of Acceptance of Daljab PPG Implementation Budget**

No.	Statement	Percentage	
		Yes	No
1.	LPTK received PPG Daljab budget sourced from APBN on time	100	0
2.	LPTK received PPG Daljab budget sourced from APBD on time	77,77	22,23

All LPTKs (100%) received the PPG Daljab budget from APBN on time, and the majority (77.77%) received the PPG Daljab budget from APBD on time. All LPTKs receive the PPG Daljab budget sourced from the APBN on time. However, for the Daljab PPG budget sourced from the regional budget, 77% stated that they received the budget on time. This difference is due to the different administrative management processes, but all will be given in full to the PPG organizers. For PPG activities in position students do not pay activity fees because PPG In Position is free of charge. This is because the costs have been provided by the APBN or APBD and distributed to each LPTK. In addition, indicators for the use of funds are presented in table 4 to assess the ease of managing PPG financing through the APBN and APBD.

**Table 4. Indicators of use of PPG Daljab Implementation Budget funds**

No.	Statement	Percentage	
		Yes	No
1.	Can the allocation of funds be able to meet all the needs of PPG Daljab implementation, such as: honorarium	100	0
2.	Allocation of funds can meet all the needs of PPG implementation, such as: procurement of meeting packages/meetings outside the office and external coordination costs.	100	0
3.	Allocation of funds can meet all the needs of PPG implementation, such as: material expenditure, costs for procuring (subscribing) video conference applications, and costs for developing higher education institutions.	88,88	11,12

Based on table 4. Indicators of the use of PPG Daljab Implementation Budget funds, 100% of the allocation of funds can meet all needs for PPG Daljab implementation, such as honorarium, and funds can meet all PPG implementation needs, such as procurement of meeting packages/meetings outside the office and external coordination costs; and 88% stated that the allocation of funds could meet all the needs of implementing PPG, such as material expenditure, costs for procuring (subscribing) video conferencing applications, and costs for developing higher education institutions.

The implementation of activities refers to the Technical Guidelines for the implementation of the In-service PPG Program and the RAB which have been agreed upon between the PPG Directorate of the Ministry of Education and Culture and the LPTKs implementing the In-service PPG Program. The allocation of these funds can meet all the needs of PPG Daljab implementation, such as: honorarium, and can meet all the needs of PPG implementation, such as: procurement of meeting packages/gatherings outside the office and external coordination costs. However, only 88.44% stated that the allocation of funds could meet all the needs of PPG implementation, such as: material expenditure, video conference application procurement (subscription) costs, and higher education development costs. The LPTK manager stated that the budget allocation already had provisions, but sometimes there were activities that were urgent to be implemented for which there was no budget allocation. this is an obstacle, for this reason the suggestion to the government is to provide guidelines or technical instructions for using a flexible budget while still prioritizing the principles of transparency,

credibility and accountability. Furthermore, to measure the ease of managing PPG financing through the APBN and APBD, the accountability indicators are presented in table 5

**Table 5. Indicators of Accountability for PPG Daljab Budget Funds**

No.	Statement	Percentage	
		Yes	No
1.	Is the responsibility of the LPTK the same in spending PPG PAI funds sourced from the APBN and APBD	100	0

All LPTKs state that their responsibility in disbursing funds for the implementation of PPG PAI originating from the APBN and APBD is the same. Monitoring and evaluation indicators are presented in table 6 to assess the ease of managing PPG financing via the APBN and APBD. The responsibilities of LPTKs in spending PPG PAI funds sourced from APBN and APBD are the same. Accountability for recipients of government assistance is in the form of proof of channeling government assistance to LPTK Implementing the In-service PPG Program and reports on receipt of government assistance. The budget for implementing PPG allocated from the APBN is five million rupiah per person as stated in the Regulation of the Director General of Teachers and Education Personnel of the Ministry of Education, Culture, Research and Technology Number 1019/B/Pd.00.02/2022 concerning technical instructions for implementing the Teacher Professional Education Program In Service. With budget constraints, the government through the PPG Director General selected PPG participants based on a predetermined mechanism.

The Ministry of Religion determines quotas for PPG participants based on teacher needs, LPTK capacity and budget availability. The budget for teacher professional education (PPG) or Islamic religious education teacher certification (PAI) financed by the State Budget, in this case the Director General of Islamic Education (Pendis) of the Ministry of Religion, is only able to fund 5,000 people each year. Based on data from the PAI Directorate, there are 143,943 PAI teachers who have not attended PPG. The budget for PPG for PAI teachers is Rp. 5 million. So to complete the certification of more than 143 thousand PAI teachers, a budget of at least IDR 737 billion is needed. Thus the APBD must take part in financing PPG.

The Ministry of Religion of the Republic of Indonesia through the Directorate General of Islamic Education issued a Circular on the Follow-Up of PPG PAI on APBD Financing. This Circular Letter was issued with Letter Number: B-1856/DJ.I/Dt.I.IV/HM.01/07/2022 dated 4 August 2022. In the attachment to the circular letter, only a number of regencies/cities are able to allocate APBD for implementation of PPG within the Ministry of Religion

**Table 6. Indicators of Monitoring and Evaluation of PPG Daljab Implementation**

No.	Statement	Percentage		
		1 time	2 times	>2 times
1.	In one period of implementing the In-service PPG Program, how many times were Monitoring and Evaluation carried out by the Directorate of PAI, which is responsible for PPG activities in the APBN budget?	11,11	11,11	77,78
2.	In one period of implementing the In-service PPG Program, how many times were Monitoring and Evaluation carried out by the Directorate of PAI, which is responsible for PPG activities in the APBD budget?	11,11	22,22	66,67

Based on table 6, in one period of implementing the PPG Program in Service, 78% stated that > 2 times Monitoring and Evaluation was carried out by the PAI Directorate, which was responsible for PPG activities in the APBN budget and 66.67% > 2 times monitoring and evaluation was carried out by the PAI Directorate which was responsible for activities PPG Daljab APBD budget.

Based on the ease of managing PPG financing through the APBN and APBD, all LPTKs receive assistance from the APBN, and 88% or the majority receive PPG Daljab management budget sourced from APBD funds. 100% of LPTKs received the PPG Daljab budget from APBN on time, and most, or 77.77%, received the PPG Daljab budget from APBD on time. 100% of the allocation of funds can meet all the needs for implementing PPG Daljab, and 88% stated that the allocation of funds could meet all the needs for implementing PPG. During one period of implementing the PPG Program in Position, 78% stated that > 2 times Monitoring and Evaluation



was carried out by the Directorate of PAI, which is responsible for PPG activities in the APBN budget and 66.67% > 2 times monitoring and evaluation was carried out by the PAI Directorate which is in charge of PPG activities in the APBD budget. PPG is a priority program that has been mandated by law which aims to improve teacher competence through professional education. Therefore, LPTKs who are given the mandate to organize this program, must carry out different treatment compared to regular student lectures," said the Secretary of the Directorate General of Islamic Education, Rohmat Mulyana Sapdi when speaking to PPG Madrasah Data Manager Competency Enhancement, in Bandung, West Java, Tuesday (14/6/2022). The results of interviews with PPG managers in general were presented in table 7

**Table 7 Summary of Interview Results on PPG Budget Management**

No.	Question	Answer
1.	What are the conveniences of managing In-service PPG funds sourced from the APBN?	<ul style="list-style-type: none"> <li>• The availability of clear technical guidelines to make it easier to prepare a budget plan</li> <li>• The MoU/Cooperation Agreement was made prior to the implementation of PPG</li> <li>• Financing on time to ensure timely distribution</li> </ul>
2.	What are the conveniences in managing In-service PPG funds sourced from the APBD?	<ul style="list-style-type: none"> <li>• The availability of clear technical guidelines to make it easier to prepare RAB</li> <li>• Budgeting flexibility</li> </ul>
3.	What are the difficulties in managing In-service PPG funds sourced from the APBN?	<ul style="list-style-type: none"> <li>• Lack of flexibility in the budget</li> </ul>
4.	What are the difficulties in managing In-service PPG funds sourced from the APBD?	<ul style="list-style-type: none"> <li>• The response from each local government is different so that the implementation of the MoU and disbursement of funds</li> <li>• The disbursement system for each local government is different</li> <li>• There are activities that are not included in the PAGU budget or activities that require a relatively long time to complete, but there is a limited budget to provide the honorarium</li> </ul>
5.	What is the ease of managing APBN funds in maximizing services in providing assistance to the success of PPG students in Position?	<ul style="list-style-type: none"> <li>• Timely disbursement of funds facilitates and expedites the implementation of learning and other supporting academics</li> </ul>
6.	How easy is it to manage APBD funds in maximizing services in providing assistance to the success of PPG students in Position?	<ul style="list-style-type: none"> <li>• Budgeting flexibility can support the implementation of more diverse and more optimal learning support activities</li> </ul>

Based on table 7 of interview results regarding PPG budget management, there are differences in PPG budget management sourced from the APBN and APBD represented by four PPG managers. It can be concluded that PPG's budget management comes from the APBD and is more flexible so that it supports the implementation of learning support activities that are more diverse and more optimal compared to the APBN. PPG is sourced from the APBD, and the budget disbursement system for each region is different, so there are differences in the timeliness of reporting and payment of activities. The similarity of the two budget sources provides clear technical guidelines for budget allocation. It is hoped that the local government will increase the amount of the APBD budget for PPG implementation so that the number of participants who cannot be accommodated through the APBN budget can be handled, so that the number of PPG participants will increase even more.

## **2. LPTK academic services to PPG participants from the PPG Management Perspective**

The results of research on academic services managing PPG on the learning aspect with reliability indicators are presented in table 8

**Table 8. Academic Services on Reliability Indicators**

No.	Statement	Percentage	
		Yes	No
1.	LPTK has adequate classrooms and they are used only for PPG	70	30
2.	LPTK has an adequate WIFI network for PPG	86	14
3.	PPG lecture modules are complete and designed based on the student needs	100	0
4.	LPTKs have or use a learning management system (LMS) in lectures	88	12
5.	LPTKs have vibrant service standards for students	100	0
6.	LPTK has apparent curriculum standards in accordance with CPL	100	0
7.	LPTK has lecturers based on the qualifications that have been established.	100	0
8.	Implementation of the PPG study load in accordance with a predetermined time	84	16
9.	Educational staff/academic staff have the ability to serve the interests of PPG students	100	0

70% said the LPTKs had adequate lecture rooms for PPG, while 30% did not. As a result, more than half of the LPTKs have adequate lecture halls dedicated to PPG. For PPG lectures, all LPTKs, or 100%, have a good WIFI network. PPG lecture modules are complete and meet the needs of PPG students; LPTKs have clear service standards for students; LPTKs have a clear curriculum standard based on CPL; LPTKs have lecturers with predetermined qualifications; Educational staff/academic staff can serve the interests of PPG students. Most or 88% of LPTKs own or use a learning management system (LMS) in lectures and carry out the PPG study load according to a predetermined time. It can be concluded that the Academic service on the Reliability Indicator is very good.

The 30% of LPTKs do not have adequate classrooms and are only used for PPG, PPG student lecture activities use classes used by regular students. This is partly because they have not received assistance for the construction of a special PPG building. 12% of LPTKs do not have an adequate WIFI network for PPG, because the existing WIFI network still uses the same network, so this is an obstacle, weak wifi network when studying together with regular students. PPG modules are complete and designed based on student needs for use. LPTKs have or use a learning management system (LMS) in lectures using the LMS provided by the ministry, namely the SPACE Electronic Religion Learning System. LPTK has dynamic service standards for students, has clear curriculum standards in accordance with CPL, and has lecturers based on predetermined qualifications. 16% of the implementation of the PPG study load was not in accordance with the specified time, this was due to differences in the policies of each LPTK. However, all activities end with a knowledge test at the same time. Education staff/academic staff have the ability to serve the interests of PPG students, this shows that the TTIs carrying out PPG activities have met all the requirements set by the government. Furthermore, to measure the ease of managing PPG financing through the APBN and APBD, the response indicator (Responsibility) is presented in table 9

**Table 9. Academic Services on Responsiveness Indicators**

No.	Statement	Percentage	
		Yes	No
1.	Lecturers carry out their duties with full responsibility	100	0
2.	Educational staff carry out their duties with full responsibility	100	0
3.	Lecturers check student resumes and assignments on time	100	0
4.	Education staff provide services quickly, precisely and carefully to students	100	0
5.	Lecturers provide orientation, guide, facilitate students in comprehending the material	100	0

Based on table 9 regarding academic services on response indicators (Responsivity). Whole or 100% stated that the lecturer carried out his duties with full responsibility; academic staff carry out their duties with full responsibility; Lecturers check student resumes and assignments on time; academic staff perform services quickly, precisely and carefully to students; and Lecturers provide orientation, guide, facilitate students in deepening the material. The results of the evaluation of PPG implementation stated that PPG implementation

was in accordance with the technical instructions. If there are problems, of course the LPTK will immediately overcome them. For example, if the PPG budget has not been received, the implementation of learning will still be carried out properly because PPG is an effective strategy in improving the quality of madrasa teachers. Strengthening the competence of all PPG implementing stakeholders can produce teachers in a professional manner, as well as achieving ideal intellectual qualities. All lecturers and education staff carry out their duties with full responsibility, check student resumes and assignments on time, and provide orientation, guide, facilitate students in understanding the material. Education staff carry out their duties with full responsibility, provide services quickly, precisely and carefully to students. Lecturers and students carry out their duties and functions well, because the results of this evaluation become indicators for implementing further PPG activities. Furthermore, to measure academic service on Guarantee Indicators is presented in table 10

**Table 10. Academic Service on Assurance Indicators**

No.	Statement	Percentage	
		Yes	No
1.	Education staff in providing services to PPG students in a polite, friendly, and courteous manner	100	0
2.	Lecturers provide reflection on student learning assignments	100	0
3.	Lecturers carry out assessments to all activities provided such as Comprehensive materials, Development of learning and PPL.	100	0

Based on table 10. academic services on guarantee indicators, 100% said that natural education staff provide services to PPG students in a polite, friendly, and courteous manner; lecturers reflect on student learning assignments and evaluate all the activities provided such as comprehensive materials, development of learning and PPL. The implementation of PPG learning in a position that is carried out in full online provides distinct benefits for students. PPG In position for graduates of S1 and D4 majoring in education and non-education who have the status of a teacher in an educational unit. The status of this teacher can be a civil servant or non-PNS, the important thing is that he has taught and is recorded in the Basic Education Data. Besides his status as a teacher, he is also a PPG student so that the two activities are carried out simultaneously. Even though PPG is in office, learning continues to follow the rules that have been determined using the LMS including learning based on existing learning activities in the module, module resume, analysis of teaching materials, formative tests, final module tests. Educational staff provide services to PPG students in a polite, friendly, and courtesy Lecturer reflects on student learning assignments Lecturer evaluates all activities given. Students can immediately see the results of the assessment and comments from the lecturer on the assignments they have carried out, so that it becomes positive feedback for students. Furthermore, to measure academic services on empathy indicators presented in the following table:

**Table 11. Academic Services on Empathy Indicators**

No.	Statement	Percentage	
		Yes	No
1.	LPTK monitors the progress of student learning outcomes	100	0
2.	LPTK helps students with study difficulties	100	0
3.	Lecturers and academic staff try to understand the interests and difficulties faced by the students	78	22

Based on table 11 of academic services on empathy indicators, 100% said yes that LPTKs monitor progress. LPTKs monitor the progress of student learning outcomes, LPTKs help students who experience study difficulties, and 78% say yes, lecturers and academic staff try to understand students' interests and difficulties. With an average percentage of 94%, it can be concluded that academic service is very good on the reliability indicator. The lecturer carries out his duties with full responsibility; education personnel carry out their duties with full responsibility; Lecturers check student resumes and assignments on time; education staff provide fast, precise, and thorough services to students; and Lecturers provide orientation, guide, and facilitate students in deepening the material. Academic services on the guarantee indicator, 100% said yes that natural education staff provide services to PPG students in a polite, friendly, and courteous manner; lecturers provide a reflection on student learning assignments, and lecturers evaluate such as comprehensive materials, Development of learning and PPL. Academic services on the empathy indicator, 100% said yes that the LPTK monitors the progress of student learning outcomes; LPTK helps students with study difficulties; and Lecturers and academic staff try to understand the interests and difficulties of students. The PPG learning orientation must follow the dynamics of new pedagogic developments and current learning methods. So the delivery of material



delivered by lecturers must be creative, innovative, and moderate based on Problem Based Learning (PBL) and Project Based Learning (PjBL) approaches, so as to be able to produce professional teachers who can lead students to carve out the best achievements

### 3. The Impact of the Implementation of PPG PAI in Office with the APBN and APBD Schemes on Learning Outcomes

Furthermore, to measure the impact of PPG PAI implementation in positions with the APBN and APBD schemes on the graduation rate of participants, it is presented in table 12

**Table 12. Impact of implementing PPG PAI in positions with the APBN and APBD schemes on the graduation rate of participants**

No.	Statement	Percentage				
		25	25-49	50-69	70-80	>80
1.	Student success rate in Comprehensive Test	0	0	0	10	90
2.	Student pass rate in Knowledge Test	0	0	0	70	30
3.	PPG PAI student graduation percentage	0	0	0	77,8	22,2

One of the PPG learning outcomes is shown by the student graduation rate. Based on table 12, the success rate of students in the comprehensive test is percentage of > 80% for the most part or 90% and a passing percentage between 70% -80% is 10%. The passing rate of students in the knowledge test with a passing percentage of 70% - 80% is more than half or 70%, and a passing percentage > 80% is a small part or 20%. The percentage of passing PPG PAI students with a passing percentage of 70% - 80% is 77.8%, and with a passing percentage > 80% is 22.2%.

The 80% student success rate in the comprehensive test, 70%-80% student graduation rate in the knowledge test, and PPG PAI student graduation are proof that the implementation of PPG activities has been carried out properly. Optimizing the implementation of PPG activities needs to be increased again starting from the selection of prospective PPG participants, implementation and evaluation of learning, increasing the number of students who graduate must be the main point so that the goal of increasing the number of teachers who are certified professional teachers is increasing compared to the previous year. In addition, LPTKs must be in an orderly administration and reporting so they don't get penalized. In order to maintain transparency, accountability, efficiency, effectiveness of the implementation of the In-service PPG Program at the administering LPTKs, the Directorate of PPG of the Ministry of Education and Culture and Islamic Education of the Ministry of Islamic Religion can impose sanctions on the implementing LPTKs if there is a discrepancy between the agreed RAB, technical instructions, and the implementation of the PPG Program implementation In Service. Furthermore, to measure the ease of managing PPG financing through the APBN and APBD, the indicator for the average number of students taking the re-knowledge exam (remedial) per Batch is presented in table 13

**Table 13. The Average Number of Students Taking the Remedial Exam Per Batch**

No.	Statement	Number of Retaker Students				
		<20	20-39	40-59	60-80	>80
1.	The average number of students taking the knowledge test (Retaker) per Batch	11,20 %	22,20 %	44,40 %	22,20 %	0

According to table 13. The average number of students from the four tertiary institutions who took the re-knowledge test (Retaker) per Batch 20 was 11.2%; the number of students who took the re-examination of 20-39 students was 22.20%; the number of students who took the re-examination of 40-59 is 44.40%; and the number of students who took the re-examination of 60-80% is 22.20%. As a result, the average number of students who take the re-knowledge test is between 40 and 59. Factors that cause students who do not pass to get a teacher professional certificate, one of which is due to the low understanding of student professional and pedagogical knowledge, the readiness of student test kits in taking online-based exams is low, the level of difficult questions in the knowledge test and teacher professional program student competency test (UP UKM PPG), test the difficulty level of the questions is increased by one up to two levels, the duration of time given to answer UP UKM PPG questions is very limited, participants who are aged and not proficient in operating computers, from now on must learn, especially moving the mouse, because in operation they use the mouse more, and because of the tight schedule of lectures from morning to afternoon, and the assignments given by the instructor that had to be completed on time, made the participants distracted and forgot to study material related to the UP UKM PPG test (Akmalzimraan, 2019). To overcome these problems, the Director of Teachers

and Madrasah Education Personnel, Muhammad Zain explained, the Ministry of Religion's PPG National Committee Team continues to strive to harmonize quality and optimal implementation of PPG in LPTKs. In this era of disruption, teachers must be equipped with the ability to adapt and innovate highly. Because, in this completely uncertain era, only the ability to continue to innovate can make teachers exist.

The relatively small number of teachers participating in PPG is a source of concern for LPTKs and the government. PPG Daljab financing is a government (central and regional) obligation; PPG participants cannot pay for PPG independently; limited central government budget to finance PPG Daljab; various local government policies in allocating PPG PAI Daljab budget; and PPG PAI Daljab passing that did not reach 100% are some of the causes of the problem of slow PPG implementation. This problem needs to get attention from various groups, of course, the government has a central role in determining the right policies in an effort to organize PPG activities as an effort to form professional teachers, one of which is with the PPG activity budget policy in the office with the APBN and APBD schemes. Through the Directorate General of Islamic Education, the Ministry of Religion of the Republic of Indonesia issued a circular letter concerning the Follow-Up of PPG PAI for APBD Financing. According to the letter, only a few districts/cities were able to allocate APBD for implementing PPG within the Ministry of Religion, with financial assistance from the APBD playing a role in increasing the number of teachers participating in PPG.

### E. Conclusion

The financial management of teacher professional education comes from the APBN and APBD which are similar because they have technical guidelines and clear allocations. However, the budget sourced from the APBD is more flexible than the budget sourced from the APBN. The limited PPG budget sourced from the APBN and the large number of teachers who have not attended PPG are a challenge for the government. With the involvement of the local government in PPG financing provided by the APBD, it helps increase the number of students participating in PPG. Academic service on the reliability indicator is very good, as evidenced by the lecturers and students carrying out their responsibilities fully. Academic services on guarantee indicators state that natural education staff provide services to PPG students in a polite, friendly, and courteous manner; lecturers provide reflection on student learning assignments, and lecturers conduct assessments of material deepening courses, development of learning tools and PPL. The empathy indicator states that the LPTK monitors the development of student learning outcomes, helps students who experience learning difficulties, and lecturers and education staff try to understand students' interests and difficulties. With the Pre-Service PPG model, Accelerating or increasing the frequency of PPG implementation, the role of the local government through PPG with funds from the APBD can help reduce queues for teachers who have not attended PPG and can be a solution to teachers' concerns about immediately participating in PPG.

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