INTERNATIONAL JOURNAL OF SOCIAL SCIENCE HUMANITY & MANAGEMENT RESEARCH

ISSN (print) 2833-2172, ISSN (online) 2833-2180

Volume 05 Issue 11 November 2026

DOI: 10.58806/ijsshmr.2026v5i11n03, Impact Factor: 7.888

Page No. 2709-2717

Governance of Professional Allowance Payments to Certified Non-Civil-Service Teachers with Inpassing Equivalence at Private Madrasahs: An Analysis of Legal Certainty and Fairness Following the Removal of Length of Service as A Criterion

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ABSTRACT: This article examines the legal and governance framework for determining Teacher Professional Allowance (TPG) amounts for certified non-civil-service teachers with inpassing equivalence at private madrasahs in Indonesia, focusing on the treatment of length of service. Using normative legal research with statutory, conceptual and case approaches, it analyses relevant legislation, ministerial regulations, technical guidelines and Supreme Court Decision No. 55 P/HUM/2024. The analysis identifies a lack of alignment across three regulatory levels: higher-level legislation recognises length of service as an element of salary equivalence; Minister of Religious Affairs Regulation No. 4 of 2025 does not expressly mention it; and Director General Decision No. 665 of 2026 excludes it from the calculation. This inconsistency creates risks to legal certainty, proportional distributive justice, transparency, accountability and administrative effectiveness. The article argues that technical guidelines should not negate elements recognised by higher-level norms and proposes a six-stage governance model comprising integrated data collection, hierarchical verification, an operational definition of length of service, transparent calculation, an objection mechanism, and audit and evaluation. The study is normative and does not assess actual implementation in individual regions.

KEYWORDS: Teacher Professional Allowance; inpassing; length of service; legal certainty; distributive justice; public governance

I. INTRODUCTION

Teachers are central to the provision of education. Teachers' professionalism is shaped not only by academic qualifications and certification, but also by a fair, predictable and accountable system of remuneration. In private madrasahs, most teachers are employed by a foundation or other organising body, rather than serving as civil servants (ASN). Nevertheless, the state remains responsible for ensuring that their professionalism is recognised and their rights protected in accordance with the law.

The Teacher Professional Allowance (TPG) is paid to teachers with educator certification in recognition of their professionalism. For non-ASN teachers who have received an equivalent-position determination (inpassing), Article 3(1) of Minister of Religious Affairs Regulation (PMA) No. 4 of 2025 sets the TPG at an amount equivalent to the basic salary of a civil servant in the same position, rank, grade and academic qualification, as specified in the inpassing determination. A governance issue arises when payments refer only to the amount stated in the inpassing decree, without taking relevant length of service into account.

As a matter of law, Article 16(2) of Law No. 14 of 2005 on Teachers and Lecturers provides for professional allowances equivalent to the basic salary of teachers with the same level, length of service and qualifications. A similar principle appears in Article 5(1) of Government Regulation (PP) No. 41 of 2009 and Article 23(1) of PP No. 19 of 2017. Supreme Court Decision No. 55 P/HUM/2024 states that TPG payments to non-PNS madrasah teachers who have received inpassing must take into account their length of service from the date their inpassing decree was issued or received. However, Decree of the Director General of Islamic Education No. 665 of 2026 (Kepdirjen 665/2026) provides that non-ASN teachers whose positions have been equated are to receive an allowance of one month's basic salary, as specified in the inpassing decree, without taking their length of service into account.

This issue is not new. Minutes of the Working Committee of Commission VIII of the Indonesian House of Representatives (DPR RI), dated 31 January 2017, recorded that inpassing within the Ministry of Religious Affairs did not take length of service into account, unlike inpassing within the Ministry of Education and Culture (DPR RI, 2017). In October 2025, the Deputy Chair of

Commission VIII of the DPR RI again highlighted recognition of madrasah teachers' length of service as one of the fundamental unresolved issues (NU Online, 2025). The issue has therefore persisted for nearly a decade without a clear resolution in law.

Previous studies of TPG have tended to focus on the effect of the allowance on teachers' performance (for example, Efendi et al., 2020). To the author's knowledge, normative analysis of the vertical consistency of rules governing TPG amounts for inpassing teachers remains limited, particularly following PMA No. 4/2025's revocation of PMA No. 43 of 2014 and the issuance of the 2026 technical guidelines. This article makes four contributions: (i) mapping the rules governing TPG amounts for inpassing teachers across three levels; (ii) analysing the status and limits of the technical guidelines' authority as implementing rules; (iii) examining the implications of the revocation of PMA No. 43/2014 for Supreme Court Decision No. 55 P/HUM/2024; and (iv) formulating a governance model with an operational definition of length of service.

The research questions are: (1) what is the legal framework governing TPG amounts for non-ASN inpassing teachers in private madrasahs, and how consistent are the rules across its different levels; (2) what are the governance implications of not taking length of service into account; and (3) what would constitute a fair, transparent and accountable governance model? The study aims to analyse the consistency of the rules and their implementation with the principle of recognising length of service, identify governance risks, and develop recommendations for improvement.

II. LITERATURE REVIEW AND ANALYTICAL FRAMEWORK

A. LEGAL CERTAINTY AND THE HIERARCHY OF NORMS

Radbruch (2006) identifies legal certainty, alongside justice and utility, as a fundamental value of law that must be balanced. Fuller (1964) elaborates on legal certainty, including the absence of contradictions between rules and consistency between published rules and the actions of public officials. Mertokusumo (2007) argues that legal certainty requires clear rules that are applied consistently, so that rights and obligations can be anticipated. In a hierarchical system of norms (Kelsen, 1967; Indrati, 2007), lower-level norms derive their validity from higher-level norms and must not conflict with them. This principle is enshrined in the types and hierarchy of legislation under Law No. 12 of 2011, as amended by Law No. 13 of 2022.

Instruments such as technical guidelines (juknis) issued by echelon-level officials are often categorised as policy rules (beleidsregel): rules created to exercise governmental authority, but which must not conflict with legislation or create new norms that restrict rights (Ridwan HR, 2018). This distinction matters because it determines the limits of what technical guidelines may contain and the means by which they can be challenged.

B. PROPORTIONAL DISTRIBUTIVE JUSTICE

Distributive justice concerns the basis on which public benefits are allocated. Equality does not mean that every recipient receives the same amount; rather, it means treating like cases alike and treating relevant differences proportionately (Rawls, 1971). Equity theory adds that assessments of the fairness of rewards are shaped by comparisons between inputs (for example, work experience) and outcomes received (Adams, 1965). In policy analysis, equity is one of the evaluation criteria used to assess whether costs and benefits are distributed fairly (Dunn, 2003). Length of service is a relevant factor in determining TPG because the legislation itself identifies it as an element of equivalence.

C. GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

In this article, public governance refers to the processes of decision-making, policy implementation, allocation of authority, oversight and accountability. Relevant principles of good governance include transparency, accountability, participation, legal certainty, effectiveness, responsiveness and fairness (UNDP, 1997). Bovens (2007) views accountability as a relationship requiring officials to provide information, explain their decisions and accept the consequences. In the disbursement of TPG, substantive accountability means that payment decisions can be explained by reference to their legal basis, data sources, calculation method and the officials responsible.

D. OPERATIONAL CONCEPTS

Inpassing, or the determination of position equivalence, is the process of equating the positions, ranks and grades of non-civil-service teachers with those of civil-service teachers. This wording originally appeared in Minister of Religious Affairs Regulation No. 43/2014 and has now been replaced by the phrase "determination of inpassing for teachers' functional positions" in Minister of Religious Affairs Regulation No. 4/2025. Inpassing should be distinguished from certification: a teaching certificate and a Teacher Registration Number are eligibility requirements for receiving TPG, whereas the inpassing decree is one of the bases for determining the allowance amount.

Length of service needs to be defined operationally because different definitions produce different payment amounts. This article distinguishes four meanings: (a) total length of service as a teacher; (b) length of service at a particular educational institution; (c)

length of service recognised when the inpassing decree is issued; and (d) length of service since the inpassing decree was issued or received. Meaning (d) is the one referred to in Supreme Court Decision No. 55 P/HUM/2024, as discussed in the results section.

E. ANALYTICAL FRAMEWORK

The analysis uses four dimensions: (a) legal certainty, namely consistency with the hierarchy of norms and clarity of implementing rules; (b) justice, namely recognition of relevant factors, including length of service; (c) transparency and accountability, namely openness of data and traceability of decisions; and (d) administrative effectiveness, namely accurate verification and payment. The analytical proposition is that governance of inpassing TPG disbursement will be more certain, fair and accountable if the payment formula incorporates the elements of equivalence specified in the regulations, including length of service, and is supported by transparent verification.

III. RESEARCH METHODOLOGY

This study is a normative legal study examining legal norms, principles, doctrines and court judgments (Marzuki, 2017). It adopts a statutory approach to examine the hierarchy and content of legal norms; a conceptual approach to formulate legal certainty, proportional justice and accountability; and a case approach to Supreme Court Decision No. 55 P/HUM/2024, a key ruling examining the rules governing the amount of the professional allowance (TPG) for non-civil servant teachers in madrasahs. The development of legal norms over time (Minister of Religious Affairs Regulations No. 43/2014 and No. 4/2025, and Director General Decision No. 665/2026) is examined to identify the direction of changes concerning length of service.

The primary legal materials comprise Law No. 14/2005; Law No. 12/2011, as amended by Law No. 13/2022; Law No. 3/2009 on the Supreme Court; Supreme Court Regulation No. 1/2011 on Judicial Review; Government Regulation No. 74/2008, as amended by Government Regulation No. 19/2017; Government Regulation No. 41/2009; Minister of Religious Affairs Regulations No. 43/2014 and No. 42/2015 (both repealed); Minister of Religious Affairs Regulation No. 4/2025; Director General Decision No. 665/2026; and Supreme Court Decision No. 55 P/HUM/2024. Secondary legal materials comprise books, scholarly articles and official documents from state institutions concerning teacher policy, distributive justice and governance. Tertiary legal materials, comprising dictionaries and regulatory indexes, are used selectively to clarify terminology. Legal materials were retrieved from official databases (JDIH, the BPK regulatory database and the Supreme Court Decisions Directory) and accessed in November 2026.

The analysis is qualitative and prescriptive, and proceeds in five stages: (1) compiling and mapping the legal norms by hierarchy, scope and period of validity; (2) grammatical, systematic and teleological interpretation; (3) applying the principle of lex superior derogat legi inferiori to assess the relationship between general norms and implementing rules; (4) examining the operative provisions and reasoning of the Supreme Court judgment to identify how length of service is treated; and (5) formulating governance recommendations. This article uses no empirical data and therefore draws no conclusions about compliance or practices in any particular work unit.

IV. RESULT AND DISCUSSION

A. THREE-TIER MAP OF LEGAL NORMS

The review of legal norms shows that length of service is treated differently at each regulatory tier (Table 1). At the highest tier (laws and government regulations), length of service is explicitly identified as an element of equivalence. At the middle tier (Minister of Religious Affairs Regulation No. 4/2025), the provision on the amount of the inpassing TPG does not mention length of service. At the implementing tier (Director General Decision No. 665/2026), length of service is expressly excluded.

TABLE I. REGULATORY FRAMEWORK GOVERNING THE TEACHER PROFESSIONAL ALLOWANCE (TPG) AND THE RECOGNITION OF LENGTH OF SERVICE

No.	Instrument	Legal Status	Relevant Provision	Treatment of Length of Service
1	Law No. 14 of 2005, Article 16(2)	Act of Parliament	The Teacher Professional Allowance (TPG) is equivalent to one basic salary for teachers with the same grade, length of service, and academic qualifications.	Explicitly recognised as an element of salary equivalence.

No.	Instrument	Legal Status	Relevant Provision	Treatment of Length of Service
2	Government Regulation No. 41 of 2009, Article 5(1), and Government Regulation No. 19 of 2017, Article 23(1)	Government Regulations	The principle of salary equivalence is extended to non-civil servant teachers.	Follows the principle established under Law No. 14 of 2005.
3	Minister of Religious Affairs Regulation No. 43 of 2014, Article 6(1) (repealed by Regulation No. 4 of 2025)	Ministerial Regulation	The provision was challenged through Supreme Court Decision No. 55 P/HUM/2024.	Declared to have no binding legal force by the Supreme Court.
4	Supreme Court Decision No. 55 P/HUM/2024	Judicial Review Decision	Technical guidelines governing TPG for non-civil servant madrasah teachers that disregard length of service are inconsistent with higher-level legislation.	Length of service is calculated from the date the inpassing decree is issued or received.
5	Minister of Religious Affairs Regulation No. 4 of 2025, Article 3(1)	Ministerial Regulation	TPG is equivalent to the basic salary of a civil servant with the same position, rank, grade, and academic qualifications, as determined by the inpassing decision.	Not explicitly specified. Requires interpretation consistent with the applicable legislation.
6	Director General Decision No. 665 of 2026, Chapter II, Section B, Point 2	Director General's Decision (Technical Guidelines)	TPG is paid at the equivalent of one basic salary per month in accordance with the inpassing decision, without considering length of service, subject to applicable regulations.	Explicitly excluded from the calculation.

Source: Compiled from the relevant Indonesian legislation, ministerial regulations, Supreme Court Decision No. 55 P/HUM/2024, and Director General Decision No. 665/2026.

B. ELIGIBILITY FOR RECIPIENTS AND ALLOWANCE AMOUNTS

PMA 4/2025 distinguishes between two issues that must not be conflated. First, recipient eligibility (Article 2(2)): holding a teaching certificate and a teacher registration number; meeting the workload requirements; actively teaching in accordance with the certificate's designated subject; being no older than 60; not being employed as permanent staff by any institution other than the educational institution where they work; having a performance rating of at least good; and teaching in a class that complies with the teacher-to-pupil ratio. Second, the allowance amount (Article 3): for teachers whose status has been aligned (inpassing), it is equivalent to the basic salary of a civil servant, as determined by that alignment; for teachers whose status has not been aligned, it is set by the Minister.

PMA 4/2025 also sets out the stages for awarding the TPG: teachers enter the required data; the Head of the provincial office of the Ministry of Religious Affairs verifies and validates it; and the Commitment-Making Officer determines the recipients (Article 4). Payments may be made in instalments or monthly, depending on the circumstances of the work unit (Article 5), and the Director General is tasked with issuing technical guidelines on the "award and discontinuation" of the TPG (Article 8). The wording of Article 8 is important when assessing the limits on the content of the technical guidelines in subsection 4.4.

C. REVOCATION OF PMA 43/2014 AND THE STATUS OF SUPREME COURT DECISION 55 P/HUM/2024

PMA 4/2025 was enacted on 14 May 2025 and, under Article 9, revokes PMA 43/2014 and its amendment (PMA 42/2015). The provision challenged in Supreme Court Decision 55 P/HUM/2024—Article 6(1) of PMA 43/2014—has therefore been revoked. Three implications should be distinguished. First, revocation does not resolve the substantive issue. The wording on TPG amounts in PMA 4/2025 and the 2026 technical guidelines must still be assessed against the same benchmarks: Law 14/2005 and the relevant Government Regulations. Second, the reasoning in the decision, which affirms that length of service is an element of equivalence under the law, remains a strong persuasive reference for policymakers and those implementing the policy, even though the formal binding effect of the operative ruling is limited to the provision under review. Third, the provisions governing follow-up to judicial review decisions (Article 31A of Law 3/2009 and Articles 6 and 8 of Supreme Court Regulation 1/2011)

require officials who issue regulations to implement the decision. Since the provision under review has been revoked, a reasonable measure of compliance is whether the replacement provision avoids repeating substance that has been found to conflict with higher-ranking legislation.

A comparison of the texts shows a shift that warrants scrutiny. The statutory wording ("level, length of service and qualifications") becomes "position, rank, grade and academic qualifications" in PMA 4/2025, and Director General Decree 665/2026 then adds the clarification "without taking length of service into account". Across these three instruments, length of service shifts from being explicit, to unmentioned, and finally to being excluded.

D. STATUS AND LIMITS OF AUTHORITY OF THE TECHNICAL GUIDELINES

Director-General's Decree 665/2026 was issued by a first-echelon official under the delegation in Article 8 of Minister of Religious Affairs Regulation 4/2025. Its place in the hierarchy remains open to debate. An official at director-general level is not among the subjects listed in Article 8(1) of Law 12/2011, so technical guidelines are commonly regarded as policy rules; some interpretations recognise them as regulations whose existence is acknowledged, provided they are authorised by higher-level regulations. In the author's view, both readings lead to the same conclusion: technical guidelines must not conflict with higher-level norms or impose restrictions on rights that are not authorised by the delegation.

Three arguments support this conclusion. (1) Limits of delegation. Article 8 of Minister of Religious Affairs Regulation 4/2025 delegates only the technical guidance for the "granting and cessation" of TPG. The clarification "without taking length of service into account" is not merely technical; it determines an element of the amount, which Article 3 of the Regulation and the law have already governed at a higher level. (2) Hierarchy of norms. As long as Article 16(2) of Law 14/2005 and Government Regulation 41/2009 identify length of service as an element of equivalence, any provision in the technical guidelines that disregards it must yield under the principle of lex superior derogat legi inferiori. (3) Consistent interpretation. The basic salary scale for civil servants is structured according to grade and length of service within the grade, so the phrase "equivalent to the basic salary of a civil servant in the same grade" in Minister of Religious Affairs Regulation 4/2025 can be read as implicitly incorporating length of service. On this reading, the Regulation itself does not conflict with the law; the conflict arises only in the technical guidelines, which rule out that interpretation.

There are three counterarguments worth considering. First, years of service may be considered to have been taken into account when the inpassing decree was issued, since the equivalence process is intended to recognise academic qualifications, years of service and teaching certificates (Times Indonesia, 2023). This argument is valid with regard to meaning (c) of years of service in subsection 2.4, but it does not address meaning (d): the additional years of service accumulated after the decree was issued, as referred to in the Supreme Court ruling. Freezing the amount on the date of the decree fails to recognise experience that continues to accrue. Second, budgetary constraints may be a policy justification. However, fiscal constraints explain the timetable and stages of implementation, as provided for in Article 5 of Minister of Religious Affairs Regulation 4/2025, which links payment timing to the circumstances of the work unit; they cannot remove an element required by a higher-ranking legal provision. Third, the clause "as adjusted in accordance with the applicable provisions" in the technical guidelines opens the way to a harmonious interpretation: it can be understood as requiring implementing officials to apply the Law, Government Regulation and Supreme Court ruling where they conflict.

E. ASSESSMENT AGAINST FOUR DIMENSIONS

Table 2 summarises the assessment, under the analytical framework, of the practice of making payments based on the nominal amount in the inpassing decree without taking years of service into account. This assessment is normative in nature and does not measure actual practice in any particular region.

TABLE II. NORMATIVE ASSESSMENT BASED ON GOVERNANCE DIMENSIONS

Governance Dimension	Analytical Findings	Implications
Legal Certainty	Three layers of regulatory provisions are inconsistent regarding length of service. The technical guidelines exclude an element recognised by higher-level legislation and fail to specify how length of service should be calculated.	Beneficiaries cannot accurately predict the basis for determining their entitlement amounts, increasing the risk of disputes over legal interpretation.

Governance Dimension	Analytical Findings	Implications
Justice and Fairness	Teachers holding the same position and academic qualifications but having different lengths of service since the issuance of their appointment decrees may receive the same allowance amount.	Treating individuals equally despite relevant differences in their circumstances may conflict with the principle of proportional justice.
Transparency and Accountability	The technical guidelines do not clearly explain the calculation components, reference dates, or supporting evidence required to establish length of service. Minister of Religious Affairs Regulation No. 4 of 2025 also does not establish a formal objection mechanism.	Differences in payment amounts become difficult to trace, particularly whether they result from data discrepancies, appointment decrees, budget ceilings, or administrative errors.
Administrative Effectiveness	Calculating payments based on appointment decrees simplifies the verification process but shifts potential disputes to subsequent administrative stages.	Short-term administrative efficiency may be offset by the costs of corrections and disputes in the medium term.

Source: Author's analysis.

Hypothetical Illustration of the Equity Dimension

The following hypothetical illustration clarifies the equity dimension and does not represent empirical data. Teachers A and B both hold a bachelor's degree (S1), belong to the same civil service grade, and have identical salary amounts stated in their respective inpassing decrees. Teacher A's decree was issued in January 2019, whereas Teacher B's decree was issued in January 2025. By January 2026, Teacher A will have accumulated approximately seven years of service since the issuance of the decree, while Teacher B will have accumulated approximately one year. Under Director General Decision No. 665/2026, both teachers receive exactly the same allowance amount. However, under an interpretation consistent with Law No. 14 of 2005 and Supreme Court Decision No. 55 P/HUM/2024, Teacher A should receive an allowance amount that reflects a higher salary step based on longer length of service than Teacher B.

F. GOVERNANCE RISKS

Based on the preceding analysis, four governance risks can be identified. First, legal certainty risk arises when laws and government regulations recognise length of service as a relevant element, but the payment system does not explain how it should be calculated. Consequently, beneficiaries face uncertainty regarding their entitlements and the basis for determining allowance amounts.

Second, distributive justice risk occurs when two teachers with equivalent positions and academic qualifications but different lengths of service may receive identical treatment. Such an approach may fail to account for relevant differences in their employment circumstances.

Third, accountability and dispute risk emerges when the absence of a verifiable verification record makes it difficult to determine whether payment discrepancies result from length-of-service data, amendments to appointment decrees, budget ceilings, or administrative errors. This situation may increase the potential for administrative disputes.

Fourth, public trust risk arises when teachers perceive the payment process as lacking transparency because the calculation basis, application status, and reasons for adjustments are not readily available.

Fiscal risks arising from the recognition of length of service, such as additional budget requirements, should be managed transparently through phased planning rather than by excluding a normatively recognised element.

G. RECOMMENDED GOVERNANCE MODEL

The proposed governance model is designed to align with the existing procedures stipulated in Article 4 of Minister of Religious Affairs Regulation No. 4 of 2025 (data input, verification and validation, and determination). It introduces additional mechanisms for defining length of service, establishing a transparent calculation formula, handling objections, and conducting audits, which are not explicitly regulated in the existing provisions (Table 3).

TABLE III. GOVERNANCE MODEL FOR DISTRIBUTING THE TEACHER PROFESSIONAL ALLOWANCE (TPG) TO INPASSING TEACHERS BY TAKING LENGTH OF SERVICE INTO ACCOUNT

No.	Stage	Description of Activities	Expected Outputs
1	Integrated Data Collection	Ensure consistency in personal identification, teaching certificates, National Teacher Registration Numbers (NRG), inpassing decrees, appointment histories, and supporting documents on length of service. Teachers submit their data in accordance with Article 4(2) of Minister of Religious Affairs Regulation No. 4 of 2025.	Validated database of inpassing teachers.
2	Hierarchical Verification	Conduct initial document checks through madrasah operators, followed by verification and validation by the Head of the Provincial Office of the Ministry of Religious Affairs, as stipulated in Article 4(3).	Official verification records.
3	Establishment of a Length-of-Service Definition	The technical guidelines should specify the reference date (the date the inpassing decree is issued or received), supporting documents, the method for calculating service interruptions, and the treatment of transfers between educational institutions.	A single operational definition of length of service in the technical guidelines.
4	Transparent Calculation Formula	The system should display calculation components, legal grounds, data used, and reasons for excluding length of service, where applicable. The final determination should be made by the Authorised Budget User (PPK), in accordance with Article 4(4).	Traceable and transparent calculation details.
5	Objection Mechanism	Teachers should be able to request corrections, submit additional supporting evidence, obtain acknowledgement of receipt, and receive written responses within a specified period.	Registered objections and documented written responses.
6	Audit and Evaluation	Conduct data reconciliation, sample-based payment audits, and publish summary evaluation reports without disclosing personal information.	Periodic evaluation reports.

Source: Developed by the author with reference to Article 4 of Minister of Religious Affairs Regulation No. 4 of 2025.

Implementing this model requires regulatory adjustments at three levels. At the technical guideline level, the Director General should revise Director General Decision No. 665/2026 by removing the phrase "without taking length of service into account" or replacing it with a clear definition and formula for recognising length of service.

At the ministerial regulation level, Article 3(1) of Minister of Religious Affairs Regulation No. 4 of 2025 could be strengthened by explicitly including length of service to minimise interpretative ambiguity.

At the implementation level, if budget constraints prevent full recognition of length of service, the government could establish a publicly announced phased recognition schedule, supported by a clear legal basis and transparent estimates of the required budget.

V. CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSIONS

First, the legal framework governing the amount of TPG for non-civil servant inpassing teachers consists of three regulatory layers that are not fully aligned. Law No. 14 of 2005 and Government Regulation No. 41 of 2009 recognise length of service as an element of salary equivalence. Article 3(1) of Minister of Religious Affairs Regulation No. 4 of 2025 does not explicitly mention length of service, although it may still be interpreted consistently with higher-level legal provisions. Meanwhile, Chapter II, Section B, Point 2 of Director General Decision No. 665/2026 expressly excludes length of service from the calculation. This technical provision potentially exceeds the scope of the delegation under Article 8 of Minister of Religious Affairs Regulation No. 4 of 2025 and conflicts with higher-level legal provisions and the legal considerations underlying Supreme Court Decision No. 55 P/HUM/2024.

Second, excluding length of service without an adequate legal basis and explanation creates risks of legal uncertainty, disproportionate treatment, accountability difficulties, and administrative disputes. The repeal of Minister of Religious Affairs Regulation No. 43 of 2014 does not eliminate these risks, as the substantive issue must still be assessed against higher-level legal provisions.

Third, the recommended governance model comprises six stages: integrated data collection, hierarchical verification, establishment of a length-of-service definition, transparent calculation, an objection mechanism, and audit and evaluation. These stages are integrated with the existing administrative procedures stipulated in Article 4 of Minister of Religious Affairs Regulation No. 4 of 2025.

B. RECOMMENDATIONS

The Director General of Islamic Education should revise Director General Decision No. 665/2026 to establish a clear definition, reference date, calculation formula, and correction mechanism for recognising the length of service of non-civil servant inpassing teachers, in accordance with applicable laws, government regulations, and Supreme Court decisions.

The Minister of Religious Affairs should consider explicitly incorporating length of service into Article 3(1) of Minister of Religious Affairs Regulation No. 4 of 2025.

The TPG distribution information system should provide transparent calculation details and establish a documented, accessible, and traceable objection mechanism.

Private madrasahs and educational foundations should strengthen the management and preservation of teachers' employment records as supporting evidence of length of service.

C. RESEARCH LIMITATIONS AND FUTURE RESEARCH

This article constitutes a normative legal study based on legal documents. It does not measure the financial impact on teachers or assess the compliance of individual Ministry of Religious Affairs offices with the applicable regulations.

Future research should adopt an empirical approach across several regencies or municipalities. It should examine payment records, conduct interviews with teachers, madrasah operators, Ministry of Religious Affairs officials, and foundation administrators, and compare implementation practices before and after regulatory changes..

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