

Strategic Contribution of Direct Educational Funding through Governor-Provided Principal Allowances Toward Improving Graduate Quality in 2024 at Senior High Schools in Banten Province

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ABSTRACT: This study aims to analyze the strategic contribution of direct educational costs and principal position allowances provided by the Governor to improving the quality of graduates at Senior High Schools (SMA) in Banten Province in 2024. The research employs a quantitative approach using the Pearson Product Moment correlation analysis technique. The study population includes Senior High Schools in three regions, South Tangerang City, Cilegon City, and Tangerang Regency, with a sample consisting of 9 principals and the school exam results of 37 students. Data were collected through a questionnaire instrument for variable X (principal position allowance from the governor) and documentation for variable Y (graduate quality in 2024 at high schools in Banten Province). The findings indicate a positive relationship between principal position allowances and students' School Examination results, although the relationship falls within the moderate category. The Pearson correlation value of 0.427 suggests a tendency that higher principal allowances correspond to higher student learning outcomes. However, the relationship is not statistically significant. The significance value of 0.251 (> 0.05) and the t-count of 1.248, which is lower than the t-table value of 2.365, indicate that the correlation is not strong enough to be generalized to the wider population. Overall, the study shows that principal position allowances have potential in supporting educational quality but are not the main factor determining graduate outcomes. Quality improvement efforts must be carried out comprehensively by involving all components of education in an integrated manner.

KEYWORDS: direct educational costs, principal position allowance, graduate quality, educational financing, senior high school.

1. INTRODUCTION

Education is the fundamental foundation for the development of human resources (HR) and the long-term welfare of a nation. In Indonesia, including Banten Province, the quality of high school graduates not only determines an individual's success in pursuing higher education but also their readiness to enter the workforce amid global challenges, innovation demands, and labor market dynamics. Within the context of decentralization and regional autonomy, the allocation of educational funding becomes a strategic policy instrument that can influence the quality of education at the local level. Therefore, analyzing how direct educational costs, particularly principal position allowances (provided through gubernatorial policy), can serve as a strategic contributor to improving the quality of high school graduates is highly relevant.

Position allowances for school principals, when understood as recognition of their duties and responsibilities, have the potential to support them in focusing on strategic functions, such as improving the quality of graduates in their schools. These allowances can serve as incentives for principals to carry out their managerial roles optimally, strengthen motivation, and provide space for them to allocate resources (time, attention, and policy decisions) toward quality improvement rather than merely administrative routines. Financial incentives are often studied as tools to enhance the performance of educators and schools. Norawati and Syafarisna (2023: 1146) state in their research that international studies show monetary incentives provided through compensation policies can increase teacher motivation and positively influence student outcomes.

Banten Province, as one of the regions with a diverse population of secondary schools in terms of socio-economic characteristics, faces challenges in achieving equitable education quality. Variations in school capacity, teacher competence, and the availability of facilities and infrastructure often lead to disparities in graduate quality. In such conditions, support for school principals through position allowances can serve as a strategic intervention to strengthen school management, particularly in senior high schools that bear the important responsibility of preparing graduates for higher education or the workforce.

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Within the framework of educational policy, principal position allowances represent a form of direct educational financing intended to support school management functions. Fahrurrizal, Marwan, and Bahri (2024: 735) state in their research that effectively administered allowances can improve the performance of educational personnel and positively impact graduate quality. Their findings emphasize that allowances can serve as a lever for morale, motivation, and commitment among principals and teachers when supported by clear and transparent policies.

Theoretically, principal position allowances can provide principals with the space to focus more on supervising learning, guiding teachers, and evaluating graduate quality. Thus, principal allowances can be viewed from two perspectives: they hold strong potential as a strategic tool when supported by sound management policies, yet they also carry risks if the funds provided are not managed with accountability, transparency, and a results-oriented approach.

2. THEORETICAL FRAMEWORK

In practice, educational costs are divided into direct and indirect costs. Direct costs include expenses related to the learning process, such as teacher salaries, procurement of instructional media, and classroom operations. Meanwhile, indirect costs include living expenses, transportation, nutrition, and students' social needs (Sudadio, 2021: 167). This classification is highly relevant to the conditions of schools in Indonesia. Many schools focus on fulfilling direct costs but pay less attention to indirect costs, which in fact greatly influence students' readiness to learn. Direct costs encompass all expenditures directly associated with the learning process. Sudadio explains that these costs include the procurement of instructional media, teacher salaries, teaching and learning activities, and other learning facilities (Sudadio, 2021: 301). Direct costs are the most visible component in school operations and have a direct impact on the quality of the learning process. Indirect costs, on the other hand, are expenses not directly related to classroom activities but are necessary to support the continuity of education. Sudadio classifies these costs as "opportunity costs," such as transportation, consumption, healthcare, and forgone earnings or income lost due to participation in education (Sudadio, 2021: 301). These costs commonly arise from the student and family side, and thus have implications for access to and the sustainability of education.

Principal allowances are a form of educational financing aimed at supporting the professionalism and effectiveness of school principals in managing educational institutions. Within the framework of educational finance management, every form of compensation provided to educational personnel is intended to enhance performance, motivation, and the quality of educational services. Sudadio explains that educational funding allocated appropriately including forms of welfare support and competency development for school leaders will strengthen the overall educational process and contribute to improving output quality (Sudadio, 2021: 304).

School principals play a central role in determining the quality of the learning process. Research by Norawati and Syafarisna (2023: 1148) shows that effective leadership has a direct influence on teacher performance and educational quality, as the principal serves as the driving force behind work culture, discipline, and the quality of academic services. Thus, principal allowances can be understood as an instrument to strengthen this leadership function. Adequate allowances enable principals to carry out their managerial duties optimally, such as teacher development, academic supervision, and the implementation of quality improvement programs.

In the context of improving learning outcomes, the role of the principal is directly related to the quality of the learning process. Sudadio emphasizes that the quality of educational output is strongly influenced by the quality of the process, and the quality of the process is influenced by the quality of educational leadership (Sudadio, 2021: 377). With the existence of allowances, principals have financial support that can enhance motivation, job stability, and focus on developing quality improvement programs. This aligns with the findings of Fahrurrizal et al. (2024: 730), which show that compensation or professional allowances have been proven to improve educator performance; the same principle can be applied to principals as instructional leaders (Fahrurrizal et al., 2024: 730).

In addition, principal allowances enable school leaders to participate in education, training, and continuous competency development. Sudadio emphasizes the importance of human resource development as part of educational investment costs, which is directly related to improving the quality of education (Sudadio, 2021: 172). Competent principals are able to enhance the quality of classroom management, school culture, and teacher professionalism key components that significantly influence student learning outcomes.

3. RESEARCH METHODS

This study employs a quantitative approach as it aims to measure, examine, and analyze the extent to which direct educational costs and principal position allowances contribute to improving the quality of graduates in Senior High Schools (SMA) in Banten

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Province in 2024. The research method used is a survey method, focusing on data collection through structured questionnaire instruments distributed to respondents. The study was conducted in December 2025, coinciding with a data collection period that allowed the researchers to access complete information regarding direct educational costs, principal position allowances, and high school graduates quality data for the year 2024. The research locations include three regions in Banten Province: South Tangerang City, Cilegon City, and Tangerang Regency. These regions were selected because they represent diverse characteristics of senior high schools in terms of financing, principal allowance policies, and graduate achievement levels. The sample for this study consisted of 9 principals, with 3 principals each from South Tangerang City, Cilegon City, and Tangerang Regency. For the graduate quality sample, the study used school exam scores from a total of 37 students from the sampled schools. The distribution included 13 students from three high schools in South Tangerang City, 13 students from three high schools in Cilegon City, and 11 students from three high schools in Tangerang Regency. Data analysis was carried out using inferential statistical techniques through the Pearson Product Moment correlation to determine the relationship between variable X (direct educational costs & principal position allowances) and variable Y (graduate quality outcomes).

Table 3.1. Principal Position Allowance as Variable X

Schools	Questions					X
	1	2	3	4	5	
1	4	5	5	4	5	23
2	5	5	5	4	5	24
3	4	5	5	5	5	24
4	4	4	5	4	5	22
5	4	5	4	4	5	22
6	4	5	4	4	5	22
7	4	5	5	4	5	23
8	4	5	4	4	5	22
9	4	4	4	4	5	21

The research data were collected using two types of instruments corresponding to the variables studied. For the variable of direct educational costs and principal position allowances (X), data were obtained through a Likert-scale questionnaire (1–5), which included aspects of school productivity, teacher instructional quality, overall school quality, school exam results, and principal welfare. The respondents for this instrument were nine school principals from three regions: South Tangerang City, Cilegon City, and Tangerang Regency.

School Examination Scores as Variable Y

Schools	Math	Indonesian	English	Y
1	3	2	3	8
2	4	1	2	7
3	3	1	2	6
4	3	1	2	6
5	2	1	2	5
6	2	2	2	6
7	2	2	2	6
8	2	2	2	6
9	2	2	2	6

For the variable of graduate quality (Y), data were obtained from the 2024 School Examination (US) score documents for the subjects of Mathematics, Indonesian Language, and English. The raw scores were categorized into four intervals (6–7; 7.1–8; 8.1–9; 9.1–10) and assigned scores of 1–4 for the purpose of data quantification. A total of 37 students served as respondents, representing three schools from each of the research regions.

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4. RESEARCH RESULTS

This section presents the analysis results regarding the contribution of direct educational costs in the form of principal position allowances to improving the quality of high school graduates in Banten Province. The data from the principal questionnaires (variable X) and the students' School Examination scores (variable Y) underwent checking, coding, scoring, and tabulation processes. The research findings are presented in the form of descriptive statistics and Pearson Product Moment correlation tests to determine the strength and significance of the relationship between the two variables. The presentation of results in this section is carried out objectively based on empirical data obtained from nine high schools across the three research regions: South Tangerang City, Cilegon City, and Tangerang Regency. However, the schools declined to disclose the identities of the schools where the principals serve and the identities of the students whose exam scores were used.

Descriptive Statistics			
	Mean	Std. Deviation	N
Allowance	22.5556	1.01379	9
School Examination Results	6.2222	.83333	9

Correlations

		Allowance	SE Results
Allowance	Pearson Correlation	1	.427
	Sig. (2-tailed)		.251
	Sum of Squares and Cross-products	8.222	2.889
	Covariance	1.028	.361
	N	9	9
School Examination Results	Pearson Correlation	.427	1
	Sig. (2-tailed)	.251	
	Sum of Squares and Cross-products	2.889	5.556
	Covariance	.361	.694
	N	9	9

Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	-1.703	6.341		-.269	.796
	Allowance	.351	.281	.427	1.251	.251

a. Dependent Variable: NilaiUS

The results of the Pearson Product Moment correlation analysis show that principal position allowances have a positive relationship with the quality of School Examination results, as indicated by a correlation coefficient of $r = 0.427$. This value falls within the moderate relationship category. However, the significance value of 0.251 (> 0.05) indicates that the relationship is not statistically significant. The calculation of the coefficient of determination yields a value of 18.2%, meaning that principal position allowances contribute only 18.2% to the variation in School Examination results, while the remaining 81.8% is influenced by factors outside this study. The t-count value of 1.248 is lower than the t-table value (2.365), confirming that there is no statistically significant relationship between the two variables.

Based on the data obtained, it can be concluded that principal position allowances have a positive relationship with students' School Examination results; however, the relationship falls within the moderate category. The Pearson correlation value of 0.427 indicates a tendency that the higher the principal's allowance, the higher the students' learning outcomes. Nevertheless, the relationship between principal allowances and School Examination results is not statistically significant. The significance value of 0.251 (> 0.05) and the t-count of 1.248, which is lower than the t-table value of 2.365, indicate that the correlation found is not strong enough to be generalized to the wider population.

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The research findings show that principal position allowances have a positive relationship with the School Examination results of high school students in Banten Province, although the relationship falls within the moderate category and is not statistically significant. The Pearson correlation value of $r = 0.427$ indicates a tendency that an increase in principal allowances is associated with an improvement in student learning outcomes; however, the significance value of $0.251 (> 0.05)$ shows that the relationship is not strong enough to be generalized. This is further supported by the t-count value of 1.248, which is lower than the t-table value of 2.365, indicating that statistically, the relationship is not significant.

Nevertheless, substantively, these findings align with educational financing theory, which states that financial support provided to school leaders can enhance managerial capacity, work motivation, and the effectiveness of implementing educational quality improvement programs. Norawati and Syafarisna (2023: 1148) show that adequate compensation and allowances influence work motivation, which in turn affects the performance of school leaders and teachers in improving the quality of educational services. In this context, principal position allowances from the Governor represent a form of financial support intended to strengthen the principal's role in managing educational quality.

These findings are also in line with the study by Musfah (2023: 54), which states that educational quality is strongly influenced by the effectiveness of school leadership and the quality of the learning process. Principal allowances can serve as a policy instrument that encourages principals to optimize planning, supervision, and evaluation of learning. However, the non-significant results of this study indicate that the amount of the allowance alone is not sufficient to produce a direct impact on the quality of student learning outcomes.

Furthermore, based on the coefficient of determination of 18.2%, principal position allowances contribute only a small portion to the quality of School Examination results. This means that 81.8% of graduate quality is influenced by other variables such as teacher quality, the learning process, the intensity of academic supervision, the availability of facilities and infrastructure, school climate, curriculum management, and parental support. These findings are consistent with Nukhbatillah et al. (2024: 40), who emphasize that educational quality is the result of a complex interaction among various educational components, not merely financial factors or a single policy.

Togatorop (2017: 238) also found that educational costs influence school quality, but the impact depends on how the funds are allocated and managed. If the funds are not properly directed toward aspects that affect the quality of learning, their impact on student learning outcomes becomes suboptimal. This pattern may explain why principal position allowances in this study did not show a significant influence on School Examination scores: the allowance is personal in nature (tied to the position) and not directly allocated for interventions that affect student learning. In addition, the characteristics of the data, which involve only nine schools from three regions in Banten Province, may also influence the statistical results. A small sample size can lead to higher significance values, even when the correlation is at a moderate level. Therefore, further studies with a larger sample size are needed to more comprehensively re-examine this relationship.

Overall, this discussion indicates that although principal position allowances show a tendency to be associated with the quality of learning outcomes, their contribution is not dominant and has not been statistically significant. Efforts to improve the quality of high school graduates should be directed toward strengthening various educational components in an integrated manner, including enhancing teacher quality, providing adequate learning support, ensuring sufficient facilities and infrastructure, and fostering sustainable school management development.

5. CONCLUSION

This study aims to analyze the contribution of direct educational costs in the form of principal position allowances provided by the Governor to improving the quality of high school graduates in Banten Province. Based on the data processing and statistical analysis using the Pearson Product Moment correlation, several conclusions were obtained. Principal position allowances have a positive relationship with students' School Examination results, although the relationship falls within the moderate category. The Pearson correlation value of 0.427 indicates a tendency that the higher the principal's allowance, the higher the students' learning outcomes. However, the relationship between principal allowances and School Examination results is not statistically significant. The significance value of $0.251 (> 0.05)$ and the t-count of 1.248, which is lower than the t-table value of 2.365, show that the correlation found is not strong enough to be generalized to the wider population. The contribution of principal position allowances to learning outcomes is relatively small. The coefficient of determination of 18.2% indicates that the principal allowance explains only a small portion of the variation in graduate quality, while the remaining 81.8% is influenced by other educational components such as teacher quality, learning processes, facilities and infrastructure, school climate, academic supervision, and family support. The findings of this study emphasize that policies regarding principal position allowances need to be accompanied by strengthening other factors that directly influence learning quality. Although principal allowances can increase motivation and

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managerial capacity, their impact on student learning outcomes depends on how effectively principals utilize their strategic role in managing educational quality.

Based on the research findings, which show that principal position allowances have a positive but not yet significant relationship with School Examination results, it is recommended that the policy on principal allowances be strengthened with additional supporting strategies. Principal allowances need to be integrated with programs aimed at enhancing principal capacity, such as training in educational leadership, quality management, academic supervision, and the development of a learning-oriented school culture. In addition, graduate quality can be improved more optimally if principal allowances are accompanied by strengthened instructional quality through improved teacher competence, better utilization of learning facilities, and the implementation of continuous learning evaluation. Local governments, particularly in Banten Province, are encouraged to expand educational financing support comprehensively, not only in the area of principal allowances but also in programs that directly influence student learning outcomes. Future research is recommended to involve a larger sample size and include additional variables such as teacher performance, student learning motivation, and school management effectiveness, in order to provide a more comprehensive understanding of the factors affecting graduate quality.

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