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The Effect of Education Financing on Teacher Performance at SMAT Baiturrahman

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ABSTRACT

Education financing is a crucial element in the national education system that directly or indirectly affects the quality and performance of educators. Although the education budget in Indonesia is quite large, its distribution and effectiveness are still challenges, especially in supporting teacher professionalism. This study aims to empirically determine the effect of education financing on teacher performance at SMAT Baiturrahman, especially in terms of providing facilities and infrastructure, professional training, and performance incentives. This study uses a case study approach with a survey data collection method through a Likert-scale closed questionnaire. The research sample consisted of 13 teachers taken using the total sampling technique. The data were analyzed using validity, reliability, descriptive, normality, and linear regression tests through the help of SPSS 25 software. The results of the study showed that education financing had a significant effect on teacher performance, with an R Square value of 0.513 indicating that 51.3% of the variation in teacher performance can be explained by education financing. This finding is reinforced by the results of the t-test and F-test which showed a significance of <0.05, which means that financing has a positive and significant effect. Targeted financing is a key factor in improving teacher performance. There is a positive influence on the performance of SMAT Baiturrahman teachers.
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1. INTRODUCTION

Education is an important instrument in national development because it functions to produce intelligent, characterful, and productive generations. The strategic function of education is not only as a tool for social transformation, but also as a means to increase a country's competitiveness at the global

level (UNESCO, 2015). Therefore, the education system must be designed by considering supporting factors, one of which is sustainable and planned education financing. Education has a strategic role in creating superior and competitive human resources. To realize the goals of national education, support is needed from various aspects, one of which is education financing. Appropriate, planned, and adequate financing will be the main foundation in the implementation of all educational activities, both administrative and academic (Tilaar, 2009). In the context of secondary education institutions, well-managed financing is expected to support various school programs, including improving the quality of teacher performance.

Education exists and is developed in humans as one of God's creatures who are given special abilities to understand and develop creativity in life and living (Suharyanto, 2024). In the national education system, the quality of education is greatly influenced by the performance of teachers as the main actors in the learning process. One important factor that is often overlooked is education financing. According to data from BPS (2024), Indonesia's education budget allocation reaches IDR 665 trillion or 20% of the APBN, but this allocation is not evenly distributed and is not fully able to improve the quality of educators. The disparity in the allocation of funds between urban and rural areas and between public and private schools indicates the need for a deeper study of how financing affects aspects such as teacher motivation, productivity, and professionalism.

In achieving the national education goals as stated in Law No. 20 of 2003 concerning the National Education System, synergy of various elements is needed, including curriculum, teaching staff, school management, and financing. Tilaar (2009) stated that financing is the main foundation in implementing all educational activities because it functions as the driving force of the entire education system, both administrative and academic. Education financing includes the allocation of funds for operational activities, teacher professional development, maintenance of facilities and infrastructure, and provision of teaching materials. One of the strategic factors that also determines the quality of education is education financing. Adequate financing allows schools to provide learning facilities and infrastructure, teacher training, and incentives that support the improvement of the performance of educators. According to Mulyasa (2013), education financing includes all forms of expenditures allocated to support the achievement of educational goals optimally, including operational expenses and human resource development. Good and planned financing will create a conducive working climate for teachers, thus having a direct impact on their professionalism and performance in carrying out their duties.

Teacher performance is the main indicator of the success of the educational process in schools. Good performance includes the implementation of teaching, guiding, evaluating, and carrying out continuous self-development. According to Rivai (2010), teacher performance is influenced by various factors, including work motivation, professional competence, work environment, and financial support from the institutions where they serve. Without adequate financial support, teachers will have difficulty accessing training, developing teaching media, and increasing their professional capacity. Previous studies have shown a positive relationship between education financing and teacher performance. Supriadi (2015) emphasized that awards and incentives given to teachers through transparent financing mechanisms can increase their motivation and responsibility. In addition, financing also determines the school's ability to provide regular training, workshops, and professional development activities that are important for improving teacher quality. This means that financing is not just a matter of budget, but a strategy for empowering human resources.

The phenomenon that occurs in various schools shows that teachers with access to adequate learning facilities and sufficient financial incentives tend to show better performance. Research by (Sari et al. 2025) found that appropriate education financing, especially in the provision of facilities and teacher professional development, significantly affects school quality. Meanwhile, a study in Karawang revealed that the policy of prohibiting levies in schools had a negative impact on teacher motivation due to the decrease in operational funds that support learning activities (Andrian et al., 2025). In the context of secondary education institutions, good financial management is the key to success in implementing

school programs that are oriented towards improving teacher quality. This is in accordance with the Human Capital theory by Becker (1993) which states that investment in the form of training and education of the workforce will increase individual productivity, including teachers as the main implementers of the education process.

One of the fundamental problems is that not all schools are able to utilize funding efficiently to improve teacher competency. According to Hadari Nawawi (2005), in modern education management, the use of funds must be aligned with strategic priority needs, one of which is increasing the capacity of educators through training, workshops, and provision of teaching media . Teacher performance as one indicator of educational success is highly dependent on a conducive work environment and adequate funding support. Rivai (2010) stated that performance is not only determined by competence alone, but also by motivation and supporting facilities available to teachers. When teachers are given regular training, fair incentives, and access to educational technology, their performance will increase significantly.

In this case, financing not only functions as technical support, but also as a psychological factor that drives teacher work motivation. Teachers who feel financially supported tend to have higher loyalty and work enthusiasm. Therefore, the approach to financing policy should not only be administrative, but also pay attention to the dimensions of welfare and professionalism of educators (Supriadi, 2015). However, there are challenges in implementing financing policies, including weak financial management systems in educational institutions and lack of transparency in fund allocation. Widiani (2024) noted that the preparation of the School Activity and Budget Plan (RKAS) often does not consider the priority of improving the quality of teacher human resources. In addition, there is still a gap in the managerial ability of school principals in managing financing that supports improving teacher performance, such as regular training or providing innovative learning resources. Likewise, what happened at SMAT Baiturrahman, in terms of managing educational financing, it is inseparable from challenges and obstacles both in improving school quality and teacher performance.

The literature review shows that several previous studies have examined aspects of education financing, but most are descriptive or focus on institutional output (school quality) without separating the contribution of financing to individual teacher performance. Research by Munawaroh (2024) and Romadhon (2024) focuses more on the influence of leadership or institutional culture on teacher performance without isolating financing variables as the main factor. This gap indicates the need for quantitative research that specifically measures the influence of financing on teacher performance based on statistically measurable indicators.

This study aims to fill this gap by empirically examining the effect of education financing on teacher performance, especially in terms of providing facilities and infrastructure, professional training, and performance incentives in accordance with the national education financing standard Number 18 of 2023. Through a quantitative approach, this study will produce a causal relationship model that can be the basis for policies to improve the quality of educators in schools. Theoretically, this study is expected to enrich the literature on education management and budget contributions to teaching effectiveness. Practically, the results of this study can be a reference for education policy makers, school principals, and education offices in designing fairer and more effective fund allocation strategies to improve the quality of education as a whole.

2. METHOD

This study uses a case study approach. According to Suharyanto (2024, p. 168) quantitative research is the dominant research framework in the social sciences. This activity refers to a set of strategies, techniques and assumptions used to study psychological, social and economic processes through the exploration of numerical patterns. The subjects in this study were all teachers who teach at SMAT Baiturrahman. The population is 13 teachers. Because the population is relatively small and can still be reached as a whole, the technique used is total sampling, where all members of the population

are used as research samples (Sugoyono, 2021, 124-125). This is intended to obtain a complete and accurate picture of the influence of education financing on teacher performance at the institution.

The implementation of this research procedure begins with the problem mapping, planning, implementation, and disclosure of research results (Suharyanto, 2024, p. 272). This study uses a questionnaire as a research instrument and primary data source. The questionnaire used consists of two questionnaires, namely the education financing questionnaire and the teacher performance questionnaire which were developed based on the indicators of the two variables. According to Suharyanto (2024), the data collection method is defined as the process of collecting and measuring information (data) about variables or objects needed or carried out by researchers in a systematic and procedural manner. The data collection method in this study uses a questionnaire. The type of questionnaire used is a closed questionnaire with a five-point Likert scale. The Likert scale is used to measure an individual's attitude, opinion, or perception of a variable (Sugiyono, 2021, pp. **137–139**).

Data analysis techniques are defined as the process or activity of processing data obtained from the field as new information to be constructed so that the data is clearer, more focused, and can be used. The quantitative data analysis used in this study is inferential data analysis. Namely, a technique for analyzing data in the form of numbers using statistical formulas. The results of calculations using this formula will later make general conclusions (Suharyanto, 2024, p. 282). The data analysis process carried out is validity testing, reliability, descriptive testing, normality testing and linear regression testing. In carrying out the data analysis process, researchers use the help of *the Statistic Package for Social Sciences* (*SPSS 25 for windows*).

3. FINDINGS AND DISCUSSION

3.1 Reliability Test

Table 1. Reliability Statistics

Variables	Cronbach's Alpha	N of Items
Education Financing (X)	0, 927	30
Teacher Performance (Y)	0, 924	25

Source: SPSS 25 for Windows

Based on table 1. It can be seen that the results of the reliability test for variable x (education financing) are 0.927 and variable y (teacher performance) is 0.924. This shows that the value of $\alpha \geq 60$, which means that both variables have a very high level of reliability.

3.2 Validity Test

Table 2. Validity Test Results

No Item	R table	R count		Information
		Variable (X) Education Financing	Variable (Y) Teacher Performance	
1	0.514	0.972	0.921	Valid
2	0.514	0.971	0.919	Valid
3	0.514	0.971	0.920	Valid
4	0.514	0.971	0.916	Valid
5	0.514	0.972	0.930	Valid
6	0.514	0.971	0.916	Valid
7	0.514	0.970	0.930	Valid
8	0.514	0.971	0.925	Valid

9	0.514	0.971	0.922	Valid
10	0.514	0.971	0.921	Valid
11	0.514	0.971	0.922	Valid
12	0.514	0.971	0.923	Valid
13	0.514	0.971	0.926	Valid
14	0.514	0.973	0.918	Valid
15	0.514	0.972	0.926	Valid
16	0.514	0.972	0.926	Valid
17	0.514	0.971	0.918	Valid
18	0.514	0.971	0.919	Valid
19	0.514	0.971	0.922	Valid
20	0.514	0.972	0.921	Valid
21	0.514	0.973	0.918	Valid
22	0.514	0.970	0.915	Valid
23	0.514	0.972	0.916	Valid
24	0.514	0.972	0.918	Valid
25	0.514	0.971	0.918	Valid
26	0.514	0.971		Valid
27	0.514	0.972		Valid
28	0.514	0.973		Valid
29	0.514	0.972		Valid
30	0.514	0.972		Valid

Source: SPSS 25 for windows

From table 2. It can be concluded that the r table value of both variables (Education financing and teacher performance) is greater than the calculated r with the number of respondents as many as 13 people. Thus, all question items from both variables are declared valid.

3.3 Normality Test

Table 3 Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		13
Normal Parameters [a,b]	Mean	.0000000
	Std. Deviation	9.10278596
Most Extreme Differences	Absolute	.136
	Positive	.136
	Negative	-.093
Test Statistics		.136
Asymptotic Significance (2-tailed)		. 200 [c,d]
a. Test Distribution is Normal		
b. Calculated from data		
c. Lilliefors Significance Correction		
d. This is a lower bound ...		

Source: SPSS 25 for Windows

Data normality test was conducted using the Kolmogrove Smirnov method. The test results showed that sig ≥ 0.05, which is 0.200. Thus, it can be indicated that the data is normally distributed and can meet the basic assumptions for conducting a linear regression test **.**

3.4 Descriptive Test

Table 4. Descriptive Test Results

		Statistics	
		Education Financing	Teacher Performance
N	Valid	13	13
	Missing	0	0
Mean		130.5385	95.3077
Std. Deviation		16.95393	13.04086
Minimum		98.00	79.00
Maximum		150.00	124.00

Source: SPSS 25 for Windows

Table 5. Categorization of Descriptions

Category	Education Financing	Percentage	Teacher Performance	Percentage
very bad	0	0.00%	0	0.00%
not good	0	0.00%	0	0.00%
pretty good	1	7.69%	2	15.38%
Good	4	30.77%	8	61.54%
Very good	8	61.54%	3	23.08%
Total	**13**	**100.00%**	**13**	**100.00%**

Source: Ms. Office Excel

Descriptive tests were conducted to determine the description of the condition of the variables of education financing and teacher performance at SMAT BAiturrahman. Based on the data in table 4. It is known that the average value of respondents' answers to education financing is 135.53 with a minimum value of 98.00 and a maximum value of 150.00. While the average for teacher performance is 95.30 with a minimum value of 79.00 and a maximum value of 124.00. The data shows that respondents' responses to both variables are in the high range. This can be seen from the data in table 5. which shows that teachers' perceptions of education financing at SMAT BAiturrahaman are in the very good category. While teacher performance at SMAT BAiturrahman is in the good category.

3.5 Linear Regression Test

Table 6. Linear Regression Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.716 [a]	.513	.468	9.50755

a. Predictors: (constant) TOTALX...

Source: SPSS 25 for Windows

R Square value in table 6. Of 0.513 indicates that education financing affects teacher performance by 51.3%. The remaining 49.7% is influenced by other factors outside this study.

Table 7. Anova Test (F Test)

ANOVA [a]						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Significance**
1	Regression	1046.441	1	1046.441	11,577	.006 [b]
	Residual	994,329	11	90,394		
	Total	2040.769	12			
a. Dependent Variable: TOTAL						
b. Predictors: (constant) TOTALX...						

Source: SPSS 25 for windows

The F test results show a significance value of 0.006 (<0.05), which means that there is a significant simultaneous influence of education financing on teacher performance. This means that the independent variable is able to influence the dependent variable.

Table 8. Coefficients (T-Test)

Coefficients [a]						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Significance**
		B	**Std. Error**	**Beta**		
1	(Constant)	23,407	21,296		1,099	.295
	TOTALX	.551	.162	.716	3.402	.006
a. Dependent Variable: TOTAL						

Source: SPSS 25 for windows

The t-test was conducted to test the effect of independent variables on teacher performance. The test results showed that the independent variables had a significance value <0.05, which means they had a significant effect. Education Financing has a value of $\beta = 0.551$ with a value of P = 0.006, which means it has a positive effect on teacher performance. Thus, it can be predicted that Education Financing can increase and decrease teacher performance. The better the Education Financing, the better the teacher performance.

CONCLUSION

Based on the results of the data analysis that has been carried out, it can be concluded that educational funding has a significant influence on teacher performance at SMAT Baiturrahman both partially and simultaneously. This finding shows that adequate funding allocation—either in the form of training, learning support facilities, or professional allowances—contributes positively to improving the quality of work and professionalism of teachers in carrying out their duties. In other words, investment in educational funding not only has an impact on administrative aspects, but also has a direct impact on the performance of individual educators in the field.

This study provides theoretical and practical contributions for education policy makers in designing more effective funding strategies that are oriented towards improving teacher quality. For

further research, it is recommended to expand the variables studied, for example by including aspects of school management or teacher work motivation as mediating or moderating variables. Longitudinal research can also be conducted to see the effect of long-term funding on teacher performance in a sustainable manner. The author would like to thank all parties who have assisted in this research process, especially the schools who were willing to be respondents, as well as fellow supervising lecturers and administrative staff of study programs who have provided technical support and valuable input.

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