

Local Regulation on Inclusive Education: Assessing Educational Policy Commitment and Affects of Yogyakarta Local Government Indonesia

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Abstract

This study aims to analyze the implementation of the Governor Regulation of the Special Region of Yogyakarta Number 77 of 2022 concerning the Implementation of Inclusive Education, with a focus on access for Children with Special Needs (ABK), the existence of Disability Service Units (ULD), the availability of Special Education Support Teachers (GPK), and accessible facilities and infrastructure. Although this regulation is progressive and aims for comprehensive integration, several studies evaluating it using the Inclusion Index in public elementary schools yielded achievement scores of around 76%. These findings indicate a gap of nearly 24% from the ideal inclusion standard that suggests although formal policies exist, their implementation is not optimal. The method used is a legal-normative approach with a descriptive qualitative approach through document analysis, regulations, media reports, and official publications up to the end of 2024. Analysis using Edward's policy implementation theory indicates that the clarity of communication greatly influences the policy's effectiveness, the structure's readiness, and the implementers' attitude. The findings reveal that there is still a gap between norms and reality in all four aspects. Thousands of children with special needs are not enrolled in school, which challenges communication and policy structure. The ULD is only active in some areas, indicating that the bureaucratic structure is not optimal. The number of GPK is still limited and unevenly distributed, reflecting resource constraints. Accessible facilities are not widely available, posing a real barrier to inclusion. However, there has been progressing, such as regular teacher training and support in certain areas.

Keywords: *Inclusive Education; Regulation; Children with Special Needs.*

Introduction

Inclusive education ensures every child's right to a fair, equitable, and non-discriminatory education. This type of education promotes diversity and



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equal educational opportunities for all learners, regardless of their differences.¹ The experience of inclusive education involves significant reforms in educational structures, content, teaching methods, and strategies to provide a fair learning experience.² In Indonesia, this principle is regulated in Law No. 20 of 2003 on the National Education System and reinforced by Law No. 8 of 2016 on Persons with Disabilities. These regulations emphasize the right to education for all and aim to create an inclusive educational environment.³ Since 2000, the government has actively promoted inclusive education, with specific guidelines for developing inclusive schools at various levels of education.⁴ This includes formulating policies and programs to support students with special needs.

In response to the need to implement inclusive rights in local contexts, the Governor Regulation of the Special Region of Yogyakarta Number 77 of 2022 concerns the implementation of inclusive education (the Governor Regulation on Inclusive Education). This regulation stipulates that every basic education institution, both public and private, must provide access for all children with special needs (ABK), establish a Disability Service Unit (ULD), appoint Special Education Support Teachers (GPK), and ensure accessible facilities and infrastructure. Although these regulations are progressive and aim for comprehensive integration, the effectiveness of policy implementation over the past two years has not been systematically studied, particularly by law and local policy researchers. Some studies in Yogyakarta, such as an evaluation using the Inclusion Index in public elementary schools, yielded achievement scores of around 76%. These findings indicate that there is still a gap of nearly 24% from the ideal inclusion standards.⁵ This indicates that although formal policies exist, their implementation is not optimal. Another legal-empirical study focusing on the Governor Regulation on Inclusive Education found increased access for children with disabilities. However, its implementation still faces challenges

¹ Shahid Karim and Ming-Tak Hue, "Global Perspectives and the Challenge of Inclusive Education," in *Supporting Diverse Students in Asian Inclusive Classrooms* (London: Routledge, 2022), 3–22, <https://doi.org/10.4324/9781032021775-2>.

² Josephine Oranga et al., "Inclusive Education," 2024, 101–19, <https://doi.org/10.4018/979-8-3693-1614-6.ch006>.

³ Maya Indrasti and Faridah Jalil, "The Rule of Law for the Right to Inclusive Education in Indonesia," *PADJADJARAN Jurnal Ilmu Hukum (Journal of Law)* 06, no. 03 (December 2019): 594–618, <https://doi.org/10.22304/pjih.v6n3.a9>.

⁴ Ediyanto, Suhendri, and Nurul Hidayati Rofiah, "The Challenges of Indonesian Science Teachers in Teaching Students with Special Educational Needs in Inclusive School," 2020, 040005, <https://doi.org/10.1063/5.0000728>.

⁵ LATIFA GARNISTI RIFANI, "EVALUASI PENYELENGGARAAN PROGRAM PENDIDIKAN INKLUSI BERDASARKAN INDEKS INKLUSI DI SD NEGERI KOTA YOGYAKARTA" (Universitas Negeri Yogyakarta, 2022), <https://eprints.uny.ac.id/74057/>.

related to human resources and accessibility infrastructure.⁶

Research at the secondary and primary education levels in various cities in Yogyakarta also highlights similar issues: the lack of teacher training, limited human resources and GPK, as well as facilities that are not yet fully accessible, are the main obstacles to the implementation of inclusive policies in schools.⁷ However, no comprehensive study has yet compared the regulatory framework of the Governor Regulation on Inclusive Education with the technical realities on the ground, particularly regarding the four key aspects. This raises an important question: how is the implementation of the Governor Regulation on Inclusive Education in elementary schools, particularly regarding access for students with disabilities, the presence of ULD, the availability of GPK, and accessible facilities?

To address this gap, this study was designed as a descriptive-qualitative study highlighting how four main aspects—access to education for all children with special needs, the establishment and function of ULD, the existence of GPK, and the readiness of accessible facilities—are implemented in public and private elementary schools in the Special Region of Yogyakarta. Through this focus, the study aims to provide functional contributions to the early evaluation of implementing the Inclusive Education Regulation and policy recommendations for strengthening effective inclusive education in Yogyakarta.

This study employs the main analytical framework from George C. Edwards' policy implementation theory, which explains that the effectiveness of public policy implementation is determined by four main variables: communication, resources, dispositions or attitudes of implementers, and bureaucratic structure.⁸ This theory provides an appropriate framework for examining how the Governor Regulation on Inclusive Education is implemented in the context of basic education, particularly in the four strategic aspects under study: access to education for children with special needs (ABK), the existence and function of Disability Service Units (ULD), the availability of Special Education Support Teachers (GPK), and the readiness of accessible facilities and infrastructure. As a normative and philosophical reinforcement, this study also refers to Amartya Sen's capability

⁶ USWATUN HAZANAH, "Evaluasi Dan Rekomendasi Atas Implementasi Kebijakan Pendidikan Inklusif Dalam Peraturan Daerah Provinsi DIY Nomor 5 Tahun 2022 Terhadap Perlindungan Hak Bagi Difabel Dan Reduksi Dari Diskriminasi (Studi Perbandingan Sekolah Dasar Di Yogyakarta)" (Universitas Gadjah Mada, 2024).

⁷ Eni Fajar Riyati Pujiastuti and Mundilarno Mundilarno, "Implementasi Kebijakan Pendidikan Inklusif Pada Jenjang Pendidikan Menengah Di Daerah Istimewa Yogyakarta," *Jurnal Kebijakan Dan Pengembangan Pendidikan (JKPP)* 1, no. 2 (2019).

⁸ A R Khan and S Khandaker, "A Critical Insight into Policy Implementation and Implementation Performance," *Public Policy and Administration* 15, no. 4 (2016): 538–48, <https://doi.org/10.13165/VPA-16-15-4-02>.

approach,⁹ which emphasizes that the existence of policies does not merely measure proper access to education, but by how effectively those policies ensure the actual ability of individuals—ABK—to participate and develop equally in an educational environment. This theoretical approach enables a holistic analysis of the gap between policy norms and implementation practices in the field.

This study is a normative legal research with a conceptual and legislative approach, aiming to examine the implementation of norms in the Governor Regulation on Inclusive Education. The data used in this study are derived from secondary data, consisting of legal documents, academic publications, and relevant online media reports and government publications. Using qualitative analysis, this study systematically interprets the legal norms in the Governor Regulation, then relates them to empirical facts available in the public domain to examine the consistency between legal norms and their implementation, particularly in four main aspects: access to education for children with special needs, the existence of ULD, the availability of GPK, and accessible facilities in basic education units in the Special Region of Yogyakarta.

Discussion

Implementation of the Governor Regulation on Inclusive Education at the Elementary School Level

The Governor Regulation on Inclusive Education is an affirmative step by the Government of the Special Region of Yogyakarta to strengthen the education system that guarantees equality for all students, including Children with Special Needs (ABK). This regulation normatively mandates that every educational institution provide quality, equitable, and sustainable inclusive education. In the context of elementary schools, as the earliest and most fundamental level of education, implementing this policy has strategic implications in shaping an inclusive educational ecosystem from an early age.

The implementation of public policy, as explained by George C. Edward, encompasses four main variables: policy communication, resources, implementers' dispositions, and bureaucratic structure.¹⁰ These four variables can be used to assess how this regulation is implemented within the elementary education system in the Special Region of Yogyakarta. Regarding communication, the local government has disseminated the substance of the

⁹ Merridy Wilson-Strydom, "University Access for Social Justice: A Capabilities Perspective," *South African Journal of Education* 31, no. 3 (August 26, 2011): 407–18, <https://doi.org/10.15700/saje.v31n3a544>.

¹⁰ Lihua Yang et al., "Working Together: An RACM Model of Policy Implementation Capacity," *Global Public Policy and Governance* 4, no. 1 (March 30, 2024): 56–85, <https://doi.org/10.1007/s43508-024-00087-4>.

Governor Regulation through various channels, including the Education Office and teacher training programs. However, not all schools fully understand the substance and its operational aspects. From a bureaucratic structure perspective, the implementation of inclusive education in the Special Region of Yogyakarta is supported by the existence of the Disability Service Unit (ULD), which is normatively mandated as a supporting institution for implementation at the regional level. The ULD has an important function as an external supporter within the bureaucratic structure of inclusive education. The ULD is not directly part of the internal organizational structure of schools but acts as a facilitator, companion, and service provider to assist schools in implementing inclusive education policies.

The ULD supports schools through various programs involving schools and Children with Special Needs (ABK), ensuring that ABK remain facilitated within the school environment. The ULD conducts training, workshops, and other activities to enhance the competencies of teachers and Special Education Support Teachers (GPK) in handling ABK and implementing inclusive education. ULD also conducts training, workshops, and other activities to enhance the competencies of teachers and Special Education Support Teachers (GPK) in handling ABK and implementing inclusive education.¹¹ ULD serves as a bridge between government policies and their implementation at the school level, ensuring that the principles of inclusivity are truly realized and that ABK receive equal educational rights.

Meanwhile, in terms of resources, this policy requires the availability of educators who understand the needs of students with special needs, including the presence of Special Education Support Teachers (GPK). Special Guidance Teachers in inclusive schools in the Special Region of Yogyakarta (DIY) focus on assisting classroom teachers in serving students with special needs (ABK) and as a liaison between students, parents, and other support services. Regular teachers in schools with GPK feel more supported and prepared to implement inclusive education. This creates a more supportive and adaptive learning environment.¹² The concept of GPK in inclusive schools in DIY is the primary companion in integrating students with special needs into regular classroom environments; however, the success of this role heavily depends on the availability of staff, specialized training, and structural support within the school.

¹¹ Dani Utari, "IMPLEMENTASI KEBIJAKAN PENDIDIKAN INKLUSIF DI SEKOLAH DASAR JUARA KOTA YOGYAKARTA," *Spektrum Analisis Kebijakan Pendidikan* 9, no. 2 (January 19, 2021): 175–88, <https://doi.org/10.21831/sakp.v9i2.17047>.

¹² Mumpuniarti Mumpuniarti and Prima Harsi Kantun Lestari, "Kesiapan Guru Sekolah Reguler Untuk Implentasi Pendidikan Inklusif," *JPK (Jurnal Pendidikan Khusus)* 14, no. 2 (May 27, 2019): 57–61, <https://doi.org/10.21831/jpk.v14i2.25167>.

Access to Education for Children with Special Needs

Access to education is the primary focus of inclusion policies in the Governor Regulation, which explicitly states that every Child with Special Needs (ABK) must have equal access to formal education without discrimination. However, examining media reports and government data indicates that the reality on the ground has not fully aligned with these ideal norms. In mid-2024, the Education, Youth, and Sports Agency (Disdikpora) in DIY recorded approximately 1,246 school-age ABK without access to formal education, out of 5,504 ABK registered.¹³ The same agency noted that over 500 ABK had dropped out of school due to accessibility barriers and low parental awareness.¹⁴

The number has been confirmed by the Head of the Special Education Division of the DIY Education, Youth, and Sports Office, stating that there are approximately 500 children with special needs who have dropped out of school, with the majority of cases attributed to geographical barriers and the limited availability of special schools and inclusive facilities in the surrounding areas.¹⁵ The diverse geographical conditions of DIY—particularly in areas like Gunungkidul and Kulon Progo—exacerbate the situation, as the distance to regular schools or special education schools is too far, and transportation costs are unaffordable for many families, thereby hindering access for many children with disabilities.¹⁶

The DIY Education, Youth, and Sports Office has instructed all schools to become inclusive schools, admitting at least two students with disabilities in each class as part of efforts to ensure equitable access to inclusive education services.¹⁷ However, this instruction has not been consistently implemented across all regions. Some schools still face internal communication challenges regarding the formal and technical procedures for accepting students with disabilities, indicating that the meaning of "access" in

¹³ Arief Junianto, "Masih Ada 1.246 ABK Di DIY Tak Sekolah, Disdikpora DIY Gencarkan Advokasi Pendidikan Khusus," *Harian Joogja*, 2024, <https://jogjapolitan.harianjogja.com/read/2024/08/21/510/1185535/masih-ada-1246-abk-di-diy-tak-sekolah-disdikpora-diy-gencarkan-advokasi-pendidikan-khusus>.

¹⁴ JATMIKO HADI, "Ratusan Anak Berkebutuhan Khusus Di DIY Tercatat Putus Sekolah," *TVRI YOGYAKARTA NEWS*, July 29, 2024, <https://tvriyogyakartanews.com/2024/07/29/ratusan-anak-berkebutuhan-khusus-di-diy-tercatat-putus-sekolah/>.

¹⁵ Anom Bagaskoro, "Disdikpora DIY Gelar Advokasi Cegah ABK Putus Sekolah," *Jawa Pos Radar Jogja*, July 28, 2024, <https://radarjogja.jawapos.com/kulonprogo/654844650/disdikpora-diy-gelar-advokasi-cegah-abk-putus-sekolah>.

¹⁶ Triyo Handoko, "1.200 Anak Difabel Di DIY Tidak Sekolah, Jarak Rumah Terlalu Jauh," *Harian Jogja*, 2023, <https://jogjapolitan.harianjogja.com/read/2023/08/04/510/1144129/1200-anak-difabel-di-diy-tidak-sekolah-jarak-rumah-terlalu-jauh>.

¹⁷ Muhammad Abu Yusuf Al Bakry, "Disdikpora DIY Wajibkan Semua Sekolah Terima ABK," *Joglojateng.Com*, July 3, 2024, <https://joglojateng.com/2024/07/03/disdikpora-diy-wajibkan-semua-sekolah-terima-abk/>.

policies is often limited to administrative acceptance alone, without being followed by post-administrative support systems.

Differences in implementation are also reflected geographically. Schools in central Yogyakarta and Sleman show a relatively higher response to the admission of students with special needs. This is supported by advocacy programs, inclusion scholarships, and more accessible learning aids.¹⁸ Conversely, in areas like Gunungkidul, challenges such as distance, family economic conditions, and cultural resistance pose serious barriers preventing children with special needs from accessing substantial and sustainable education.¹⁹

A review of the data and news reports shows that although policy norms have opened the door to formal access for children with special needs, implementation faces significant obstacles in ensuring substantial access. Administrative barriers, limited policy communication, institutional structures, and geographical conditions are the main factors that hinder the effectiveness of policies in the field. The reality on the ground has not yet met the ideals outlined in the regulations. Ideally, Article 2(b) of the Inclusive Education Regulation states that “all students with special needs shall have access to education appropriate to their conditions and needs.” However, many children with special needs still cannot attend school.

Disability Service Units (ULD) and Institutional Support

The Disability Service Unit (ULD) is an institution mandated by the Governor Regulation as an important component of the institutional framework for inclusive education. Appendix II, Section B, letter g of the Governor Regulation states that the implementation of inclusive education requires maximum coordination among agencies through: the establishment of a Disability Service Unit (ULD) in the field of education; a communication forum for schools providing inclusive education (SPPI); and networking with relevant institutions, private entities, and community organizations.

The ULD serves as a center for assessment services, technical support, and strengthening coordination between the Education Office and educational institutions to ensure the efficient implementation of inclusion. In the context of Yogyakarta City, the ULD has been actively conducting workshops and training for inclusive education teachers since the end of 2023, including training for approximately 170 Special Education Support Teachers (GPK)—120 from public schools and 50 from private schools. With the addition of GPK from the following year, the target for GPK

¹⁸ Arief Junianto, “Disdikpora DIY Dorong Anak Difabel Dapatkan Hak Pendidikan,” *Harian Jogja*, 2024, <https://jogjapolitan.harianjogja.com/read/2024/08/14/514/1184722/disdikpora-diy-dorong-anak-difabel-dapatkan-hak-pendidikan?>

¹⁹ Bagaskoro, “Disdikpora DIY Gelar Advokasi Cegah ABK Putus Sekolah.”

increases to 185 by 2024.²⁰

According to a DIY Education Quality Assurance Agency (BPMP DIY) report in June 2024, DIY is one of seven provinces that have not fully operationalized ULD. The head of BPMP DIY urged all districts/cities in DIY to immediately establish ULDs to improve special education services, as ULDs are considered the solution to the lack of systematic institutional support for children with special needs in inclusive schools.²¹ This designation indicates that although the ULD in Yogyakarta City is already operational, the institutional adoption of this program has not been evenly distributed across all regions in DIY that serve as basic education units.

Secondary data also notes that the Education, Youth, and Sports Office of Bantul conducted a study visit to the ULD in Yogyakarta City in August 2024 to accelerate the establishment of ULD at the district level. This indicates that Yogyakarta City is often used as a model for implementation. However, establishing similar units in other regions is still in the early stages or observation phase.²²

According to George C. Edwards' policy implementation theory, ULD falls under bureaucratic structural variables, which are technical instruments mediating between legal norms and operational practices. When this structure is not yet established or inconsistent, normative policies on inclusive obligations outlined in the Governor Regulation can be challenging to operationalize comprehensively. In this context, ULD is not merely an institutional symbol but a coordination tool and technical support that directly influences the availability of GPK, teacher training, and assessments for students with special needs. Thus, ULD in DIY, particularly in Yogyakarta City, has demonstrated a role in strengthening the implementation of inclusive education. However, the need to establish ULD in other districts and the lack of optimal coordination among institutions remain significant challenges.

Availability of Special Education Support Teachers (GPK)

Appendix II, Section E.1.c of the Governor Regulation stipulates the importance of Special Education Support Teachers (GPK). GPK are

²⁰ Syaiful Uld, "Majukan Pendidikan Inklusif, ULD Gelar Workshop Guru Inklusi Kota Yogyakarta," *Dinas Pendidikan Pemuda Dan Olah Raga Daerah Istimewa Yogyakarta*, 2023, <https://dindikpora.jogjakota.go.id/detail/index/30762/majukan-pendidikan-inklusif-uld-gelar-workshop-guru-inklusi-kota-yogyakarta-2023-12-15?>

²¹ ADMIN, "BPMP DIY ADVOKASI PEMBENTUKAN ULD UNTUK TINGKATKAN LAYANAN PENDIDIKAN KHUSUS," *BPMP DIY*, 2024, <https://bpmpjogja.dikdasmen.go.id/bpmp-diy-advokasi-pembentukan-uld-untuk-tingkatkan-layanan-pendidikan-khusus/%0A>.

²² Syaiful Uld, "Rancang Pembentukan ULD, Dinas Dikpora Bantul Kunjungi ULD Yogyakarta," *Dinas Pendidikan Pemuda Dan Olah Raga Kota Yogyakarta*, 2024.

teachers who have a minimum qualification of a Bachelor's degree in Special Education (PLB). At least 1 (one) GPK must be available in every school providing inclusive education. The presence of GPK supports regular teachers in providing specialized educational services tailored to the needs of students. Every school providing inclusive education must have at least 1 GPK. GPKs are not optional additions but essential requirements for inclusive education services.

The presence of Special Education Support Teachers (GPK) is one of the key mandates in Regulation of the Governor of DIY No. 77 of 2022 as part of the implementation of inclusive education. The regulation states that every inclusive school must have at least one GPK to support educational services for Children with Special Needs (ABK). However, according to national data from the Ministry of Education, Culture, Research, and Technology as of December 2023, only 14.8% of 40,164 inclusive educational institutions have GPK, while the remaining institutions significantly lack specialized support staff.²³ This deficit is exacerbated by statistics indicating that only approximately 4,695 GPK are available in Indonesia to serve tens of thousands of students with disabilities, resulting in a significant disparity between the number of ABK and the available support staff.²⁴

In the context of DIY, data indicates that the availability of GPK remains limited. The specialized GPK workshop organized by the ULD City of Yogyakarta in late December 2023 provided an overview: 170 GPK (120 from public schools and 50 from private schools) participated in intensive training, with the target number of GPK increasing to 185 by 2024.²⁵ Meanwhile, the total number of elementary schools in the Special Region of Yogyakarta is 1,851, including public and private schools.²⁶ This means that GPK is only 10 percent of the total elementary schools available in the Special Region of Yogyakarta.

From the perspective of Edward's policy implementation theory, the existence of GPK touches on the dimension of resources, which is a critical variable in the effectiveness of implementation. Suppose schools do not have GPK or are not supported by a recruitment system from the local

²³ Prajna Lydiasari, "Sekolah Inklusi Di Indonesia Baru 14,8 Persen Yang Memiliki Guru Pembimbing Khusus," *Suara Merdeka*, April 3, 2024, <https://jakarta.suaramerdeka.com/pendidikan/13412344129/sekolah-inklusi-di-indonesia-baru-148-persen-yang-memiliki-guru-pembimbing-khusus>.

²⁴ STEPHANUS ARANDITTO et al., "Defisit Guru Pendamping Khusus Hambat Pendidikan Inklusi," *Kompas*, November 12, 2023, <https://www.kompas.id/artikel/defisit-guru-khusus-menghambat-pendidikan-inklusi>.

²⁵ Uld, "Majukan Pendidikan Inklusif, ULD Gelar Workshop Guru Inklusi Kota Yogyakarta."

²⁶ Admin Daftar Sekolah, "Tabel Sebaran SD Di D.I. Yogyakarta Berdasarkan Kota Tahun 2024," *Daftar Sekolah Net*, 2024, <https://daftarsekolah.net/>.

government. In that case, the normative norms of Pergub 77/2022 will only remain as documents without being translated into real practice. GPK plays a role in conducting assessments, developing individual learning programs (PPI), and facilitating the integration of students with special needs into regular classrooms.

Although there has increased in GPK through various training programs and additional personnel, these resources are not evenly distributed across DIY. Schools in outlying areas and outside urban centers tend not to have GPK or rely solely on regular teachers who have received brief training from the department or external parties. This situation indicates that the distribution of GPK is not proportional and is still influenced by budget availability and the equitable distribution of human resources in the region. Teachers' attitudes are crucial for the successful implementation of inclusive education.²⁷ Thus, these conditions indicate that implementing norms regarding the obligation to provide GPK is still far from ideal. The gap between normative expectations and technical realities is particularly evident in the distribution and competence of GPK.

Accessible Facilities and Infrastructure for Students with Disabilities

Accessible facilities and infrastructure are key to translating the Governor Regulation into concrete, inclusive education practices. The regulation requires every school to provide disability-friendly physical and non-physical facilities. However, media reports indicate that the reality is still far from ideal in many elementary schools in DIY. For example, a member of the Regional Parliament of DIY once stated that despite the availability of the DIY Special Fund, many school buildings remain inaccessible, suggesting that the technical rights of students with disabilities have not been fulfilled.²⁸ This indicates that formal budget allocations have not automatically translated into concrete improvements in school facilities, including wheelchair-accessible pathways, handrails, and special toilets. Public advocacy by the Education, Youth, and Sports Office of DIY in August 2024 stated that improving school physical facilities is one of the program priorities. However, its implementation has only reached some areas—many schools still do not meet inclusive infrastructure standards.²⁹

²⁷ Mariana Cabanová, Bronislava Kasáčová, and Marián Trnka, "Slovak Teachers' Attitudes Towards Inclusive Education," *The New Educational Review* 2022, no. Vol. 67 (2022): 207–17, <https://doi.org/10.15804/tner.22.67.1.16>.

²⁸ Teamweb BBMS, "IMPLEMENTASI PERATURAN GUBERNUR DIY NO. 77 TAHUN 2022 TENTANG PENYELENGGARAAN PENDIDIKAN INKLUSIF," *Kesra Daerah Istimewa Yogyakarta*, 2023, <https://kesra.jogjaprov.go.id/v2/?p=1574&utm>.

²⁹ Alzuhdy, "Pendidikan Inklusi Di Yogyakarta: Mewujudkan Kesetaraan Bagi Semua," *Jogja Keren*, 2024, <https://jogjakeren.com/pendidikan-inklusi-di-yogyakarta-mewujudkan-kesetaraan-bagi-semua/>.

From Edward's policy implementation theory perspective, accessible facilities fall under the resource variable. When facilities are unavailable or fail to meet standards, policy norms—even if legally valid—cannot be fully implemented. The disparity between policy and infrastructure conditions is the primary barrier to substantial educational access for many children with disabilities in DIY. Thus, although local policy norms have established the obligation to provide accessible facilities for children with disabilities, the reality still shows that many schools have not fully met the minimum standards. The absence of adequate technical facilities constitutes a real obstacle to implementing legal norms. This creates an important gap that needs to be analyzed in this study, particularly regarding the relationship between resource capacity and the effectiveness of inclusion in basic education units in DIY.

Reflection on Disparity between Policy Promises and Ground Realities

One of the primary issues is the absence of sustainable mentoring programs from the government.³⁰ Continuous and collaborative mentoring programs involving universities are essential to address this gap.³¹ Effective inclusive education requires the involvement of the government, community, and private parties to improve school management and support systems.³² Reflections on implementing the Governor Regulation open space for critical reflection on the relationship between legal norms and educational practices in the field. This regulation carries an emancipatory spirit that places Children with Special Needs (ABK) as full subjects of rights in the education system. It is not merely an administrative regulation but a moral commitment of the

³⁰ Rasmitadila Rasmitadila et al., "Teacher Perceptions of University Mentoring Programs Planning for Inclusive Elementary Schools: A Case Study in Indonesia," *International Journal of Special Education (IJSE)* 36, no. 2 (March 29, 2022), <https://doi.org/10.52291/ijse.2021.36.18>; . Rasmitadila, Megan Asri Humaira, and Reza Rachmadtullah, "Teachers' Perceptions of the Role of Universities in Mentoring Programs for Inclusive Elementary Schools: A Case Study in Indonesia," *Journal of Education and E-Learning Research* 8, no. 3 (August 25, 2021): 333–39, <https://doi.org/10.20448/journal.509.2021.83.333.339>.

³¹ Rasmitadila et al., "Exploring Lecturers' Perspectives on Inclusive Elementary School Mentoring Programs Based on University-School Collaborative Partnerships in Indonesia," *Journal of Education and E-Learning Research* 9, no. 4 (October 10, 2022): 233–39, <https://doi.org/10.20448/jeelr.v9i4.4202>; Rasmitadila et al., "Teacher Perceptions of Inclusive Education Training: Implementation of an Inclusive Elementary School Mentoring Program Based on Collaborative Partnership," *Journal of Education and E-Learning Research* 10, no. 4 (October 17, 2023): 682–88, <https://doi.org/10.20448/jeelr.v10i4.5054>.

³² I Jaya et al., "Education for All: The Evaluation of Inclusive Education Programs in Elementary School in Jakarta, Indonesia," *International Journal of Innovation, Creativity and Change* 12, no. 8 (2020): 532–47, <https://www.scopus.com/inward/record.uri?eid=2-s2.0-85084516261&partnerID=40&md5=caeece68223501c31da7eb3349c29498>; H Hariri, R Perdana, and H R Putra P, "Quality Management of Inclusive Schools: A Case Study in a City in Lampung Province on the Indonesian Island of Sumatra," *Educational Administration: Theory and Practice* 29, no. 1 (2023): 198–208, <https://doi.org/10.17762/kuey.v29i1.533>.

state toward justice and diversity in education. However, according to Edward, within the policy implementation framework, it is evident that the fulfillment of communication variables, resources, implementers' dispositions, and bureaucratic structures has not been fully consolidated. These four variables, when linked to the four main issues in the implementation of the Governor Regulation—namely, access for ABK, Disability Service Units (ULD), Special Education Support Teachers (GPK), and accessible facilities—become the key to understanding the tension between idealism and reality.

The reality shows that significant misunderstanding about “inclusive education” still leads to negative teacher attitudes. This has been identified as an obstacle to the success of inclusive teaching.³³ Education must adapt to learners' diverse conditions and needs, including physical and mental situations. Unlike Special Schools (SLB), which are specifically designed to cater to students with special needs, inclusive education stems from the idea that Students with Special Needs (ABK) can integrate with regular students.³⁴ The purpose of inclusive education is to provide opportunities for ABK, which may include students with Autistic Spectrum Disorders (ASD), students with intellectual disabilities, hearing impairments, visual impairments, physical motor impairments, or students considered to have exceptional intelligence, to learn alongside regular students and ensure that students with special needs do not drop out of school.³⁵

This ideal has not yet been fully realized in the Special Region of Yogyakarta. Access to education for students with special needs, which the Governor Regulation normatively guarantees, still depends on how effectively policy communication reaches school-level implementers. In many elementary schools, access is understood merely as administrative acceptance, not as full participation in a supportive learning environment. This reflects the weak transmission of policy messages from decision-makers to implementers. Policy communication not accompanied by guidance and strengthening of understanding tends to result in narrow interpretations, where inclusion only means the physical presence of children with disabilities, not active involvement in the teaching and learning process. This is where the communication variable in Edward's theory is underutilized. The

³³ Tia Inayatillah and Budi Andayani, “Validasi Modul ‘Kelasku Menyatu Tanpa Batas’ Untuk Mengubah Sikap Guru Terhadap Pendidikan Inklusif,” *Jurnal Pengukuran Psikologi Dan Pendidikan Indonesia (JP3I)* 8, no. 1 (November 25, 2019): 13–24, <https://doi.org/10.15408/jp3i.v8i1.12803>.

³⁴ Āli Leijen, Francesco Arcidiacono, and Aleksandar Baucal, “The Dilemma of Inclusive Education: Inclusion for Some or Inclusion for All,” *Frontiers in Psychology* 12 (September 10, 2021), <https://doi.org/10.3389/fpsyg.2021.633066>.

³⁵ Faiqatul Husna, Nur Rohim Yunus, and Andri Gunawan, “Hak Mendapatkan Pendidikan Bagi Anak Berkebutuhan Khusus Dalam Dimensi Politik Hukum Pendidikan,” *SALAM: Jurnal Sosial Dan Budaya Syar-I* 6, no. 2 (March 22, 2019): 207–22, <https://doi.org/10.15408/sjsbs.v6i1.10454>.

interpretation of policies is not formed in a sufficiently dialogic space, and as a result, access remains a symbolic term in many educational institutions.

The existence of inclusive schools is a strategic step in changing the community's paradigm towards people with disabilities, from previously viewing them as a limited and separate group to individuals who have equal rights and potential to develop in a regular educational environment. Inclusive schools provide physical access to learning spaces and foster a culture of acceptance, appreciation for diversity, and collaboration among students with different backgrounds and abilities. Through this process, society is gradually encouraged to view disability not as a deficiency but as part of the full spectrum of humanity, deserving of equal opportunities in education and social life.

Another issue in implementing inclusive education in DIY is the provision of ULD. According to Edward's theory, ULD is closely related to bureaucratic structure variables. ULD should be an institutional hub that bridges policies and field implementation, providing assessment services, training, and technical referrals. However, the ULD, which has only recently become active in Yogyakarta City, has not yet reached all DIY areas. In other districts, the formation of ULDs is still in the planning or observation stage. This condition indicates that the bureaucratic structure as a channel for policy operationalization is not yet evenly distributed. When the structure is not yet formed or functioning, the potential for policies to have an impact becomes very limited. The existence of active ULDs not only supports teachers and schools but also plays a key role in shaping a sustainable, inclusive education ecosystem.

Another disparity is evident in the availability of Special Education Support Teachers (GPK), who directly represent the resource variable within the implementation theory framework. Ideally, every inclusive school should have GPK who are not only formally present but also possess recognized competencies and roles within the system. In reality, not all schools have GPK, and even when they do, excessive workloads and limited understanding from school authorities regarding the role of GPK place them in a non-strategic position. Many GPK perform administrative tasks or are assigned as regular teachers rather than specialized support staff. Available resources are insufficient to support the complex needs of students with special needs, and policies do not effectively promote the equitable distribution of GPK. When resources are inadequate, even the most progressive policy norms lose effectiveness. Continuous professional development and training programs for teachers are essential to equip them

with the skills needed to support students with special needs.³⁶

The same issue arises in the provision of accessible facilities and infrastructure. According to Edward's theory, this is also part of the resource variable. Physical facilities that are disability-friendly are a minimum requirement for inclusive education. The availability of appropriate reading materials for children with special needs still requires attention.³⁷ Additionally, many schools have not yet provided special toilets, wheelchair ramps, or learning aids. The absence of these facilities means that students with disabilities, despite being administratively accepted, still experience functional exclusion. Sometimes, the school's physical environment becomes a barrier for students with disabilities to attend school. Many schools lack the infrastructure and facilities needed to support students with disabilities. This is particularly evident in implementing inclusive physical education, where teachers face challenges due to the lack of specialized infrastructure and limited teaching models.³⁸

Inaccessible facilities indirectly constitute a form of structural violence that deprives children of their right to education. In this context, policies not accompanied by infrastructure strengthening will only create expectations without fulfillment. Investment in infrastructure and resources is crucial for creating an inclusive learning environment. This includes providing the necessary facilities and supporting technology.³⁹ All these reflections cannot be separated from the variable of the dispositional or attitudinal factors of policy implementers. Understanding and practices of inclusive education vary significantly across schools.⁴⁰ School principals, teachers, and even parents play a significant role in determining the success of implementing these regulations. Schools with principals with a high level of understanding and commitment to inclusive education tend to be more adaptive and creative in managing resource constraints. Conversely, inclusion can be hindered in

³⁶ Mohammad Efendi et al., "Inclusive Education for Student with Special Needs at Indonesian Public Schools," *International Journal of Instruction* 15, no. 2 (April 1, 2022): 967–80, <https://doi.org/10.29333/iji.2022.15253a>.

³⁷ Mega Adjie Wikhda et al., "PENGELOLAAN KOLEKSI DISABILITAS DI DINAS PERPUSTAKAAN DAN ARSIP DAERAH DAERAH ISTIMEWA YOGYAKARTA," *BIBLIOTIKA: Jurnal Kajian Perpustakaan Dan Informasi* 8, no. 2 (December 24, 2024): 437, <https://doi.org/10.17977/um008v8i22024p437-450>.

³⁸ B M Wara Kushartanti and R L Ambardini, "Inclusive Physical Education Implementation: Case Study in Yogyakarta, Indonesia," *International Journal of Engineering and Technology(UAE)* 7, no. 3 (2018): 197–200, <https://doi.org/10.14419/ijet.v7i3.25.17546>.

³⁹ Ari Kartiko et al., "Legal Review of Inclusive Education Policy: A Systematic Literature Review 2015-2025," *International Journal of Law and Society (IJLS)* 4, no. 1 (May 7, 2025): 22–46, <https://doi.org/10.59683/ijls.v4i1.152>.

⁴⁰ Jamil Suprihatiningrum, Carolyn Palmer, and Carol Aldous, "The Orthodoxy of Special Education Among Public, Private, and Islamic Secondary Schools Providing Inclusive Education," *Jurnal Pendidikan Agama Islam* 19, no. 1 (June 30, 2022): 55–68, <https://doi.org/10.14421/jpai.2022.191-05>.

places where implementers are not proactive, even if facilities are available. As Edward shows, the disposition of implementers is a subjective tactical element, but it is very decisive. It cannot be dictated by policy, but needs to be built through coaching, training, and value transformation.

Considering these four variables in the context of the four main issues in implementing the Governor Regulation, it is clear that policy implementation is not merely a matter of compliance with norms, but the system's ability to implement policy principles through adequate instruments. Effective policy implementation requires continuity between clear communication, available resources, supportive structures, and a supportive attitude among implementers. Without these elements, inclusive education will remain an ideal concept that does not touch the real lives of students with special needs. Strengthening policies and encouraging community support are crucial for implementing inclusive education in DIY. This includes increasing awareness and reducing stigmatization through community engagement and support programs.⁴¹

In the context of DIY, which has unique cultural and institutional characteristics, inclusive education should be an integral part of that uniqueness—that is, developing an education system rooted in human values and social justice. This reflection is not intended to highlight failures but to emphasize that good policies require careful, collaborative, and sustainable implementation strategies. Regulation Number 77 of 2022 has paved the way and ensured that this path is accessible to all children, without exception.

Conclusion

The implementation of Yogyakarta Governor Regulation No. 77/2022 has marked an important commitment by the local government to ensure the right to education for Children with Special Needs (ABK). Several positive achievements can be noted, such as the active operation of the Disability Service Unit (ULD) in Yogyakarta City, an increase in Special Education Support Teachers (GPK), and heightened awareness among schools in developing inclusive approaches. Training efforts, mentoring, and inter-institutional collaboration demonstrate a growing commitment among implementers to the principles of educational justice. These achievements form an important foundation for promoting a more diverse education system. However, implementation challenges remain significant. Thousands of ABK are still not accessing formal education services; the establishment of ULDs is not yet evenly distributed across all districts/cities; the distribution of GPKs is inadequate; and many schools lack accessible facilities by

⁴¹ Suhendri, "Inclusive Education in Indonesia: Collaboration among Stakeholders," 2021, 151–66, <https://doi.org/10.1108/S1479-363620210000017015>.

standards. The gap between norms and reality highlights the need for strengthened policy communication, resource allocation, and supportive bureaucratic structures. Although the path to full inclusion remains long, the policy direction is correct and has strong potential. With accelerated implementation and consistent cross-sectoral support, this Governor Regulation can serve as a strong foundation to ensure that every child, without exception, receives the right to a quality and dignified education.

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