

Implementation of the Inclusion Education Program at SDN Keboguyang

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ABSTRACT

Objective: This study aims to collect and describe information, data, and various problems in depth regarding the implementation of inclusive education programs at SDN Keboguyang through observation, interview, and documentation techniques. **Method:** This study uses a qualitative research method with a descriptive approach. Informants were selected using purposive sampling techniques including the coordinator of HWDI Sidoarjo, the Sidoarjo Regency Inclusion Working Group, school principals, inclusion teachers, and parents of PDBK students. Data analysis uses the Miles and Huberman model which consists of data collection, data reduction, data presentation, and conclusion drawing. **Results:** The results using Edward III's policy implementation theory show that from the communication aspect, the mechanism of conveying information between implementers runs well but is not evenly distributed among all teachers. In terms of resources, there are still limitations including the absence of Special Assistant Teachers (GPK), inadequate infrastructure, and no dedicated budget for inclusive education. From the disposition aspect, the program run by HWDI Sidoarjo has succeeded in significantly increasing teachers' understanding and commitment. From the bureaucratic structure aspect, the SOP for ABK student admission is already available, however the SOP for PPI preparation and teacher duty distribution does not yet exist, and there is still a coordination gap between levels of government. **Novelty:** This study offers a specific analysis of inclusive education implementation at a public primary school level by integrating the role of a disability organization (HWDI Sidoarjo) within Edward III's implementation framework, simultaneously identifying gaps in GPK availability, SOP completeness, budget allocation, and cross-governmental coordination – an approach that has not been widely examined in the context of state elementary schools at the district level.

INTRODUCTION

Education is the right of every child, every child has the right to get an equal education without any rejection. Inclusive education is an education system designed to meet the needs of all students, whether they have special needs or those who do not, by providing the same educational services without discrimination [1]. In the implementation of inclusive education in Sidoarjo has not been implemented properly, there are still many rejections of students with special needs for various reasons such as the absence of special assistant teachers, a school environment that has not been accessed, many guardians who are afraid of being infected with their children and various discriminations faced by students with special needs. Existing discriminations make low children with special needs to continue their education. The 2024 Education Statistics Report from the Central Statistics Agency (BPS) reveals that children with disabilities are more vulnerable to dropping out of school than non-disabled children. Data shows that

19.48% of children with disabilities aged 7-12 years, 41.9% of 13-15 years old, and 69.24% of 16-18 year olds do not continue school. In contrast, non-disabled children have a lower proportion, namely 0.57% for 7-12 years old, 6.11% for 13-15 years old, and 18.87% for 16-18 year olds. Based on gender, 0.76% of males aged 7-12 years, 7.49% aged 13-15 years, and 21.51% aged 16-18 years out of school. Meanwhile, 0.57% of women aged 7-12 years, 5.20% of 13-15 years old, and 16.83% of 16-18 years old are out of school. Increasing educational inclusivity is very important to ensure that children with disabilities have the same access as non-disabled children. The National Commission on Disabilities (KND) emphasized that access to education is still minimal for people with disabilities in Indonesia, so collaboration across ministries and institutions is needed to meet the needs of inclusive education. Only about 4% of people with disabilities receive formal education services, according to KND Commissioner Dante Rigmalia [2].

Inclusive education is a new paradigm. The goal of inclusive education is equality in obtaining education for all children, without discrimination. In Indonesia, it often refuses, discriminates against differences. Society's unfamiliarity with different realities or conditions makes justice, including educational justice, difficult to realize [3]. Inclusive education is not just about enrolling children with special needs into regular schooling, but about creating an education system that truly meets the learning needs of all children, values diversity as wealth, and adapts curriculum, teaching methods, and learning environments to be accessible to all students. The unpreparedness of the education system in Indonesia is also a major obstacle in realizing true inclusive education in terms of infrastructure and facilities.

In Indonesia, there are laws that regulate inclusive education. Law Number 20 of 2003 concerning the National Education System. Article 5 paragraph (1) which affirms that everyone has the same rights in Education [4], In addition, there is Ministerial Regulation number 48 of 2023 related to Proper Accommodation for Students with Disabilities [5]. In the Sidoarjo Perbup, there are also regulations that regulate inclusive education, regent regulation number 6 of 2011 concerning special education and special education services [6]. Although there is a policy that regulates inclusive education, its implementation has not been running optimally. This shows that there is a shortage in education services.

SDN Keboguyang has been implementing inclusive education for a long time, but has not fully understood the actual concept of inclusive education. In June 2025, there will be an inclusion education program from Innovation for Indonesia's School Children Australia-Indonesia Partnership East Java, the implementation of which will be handed over to the Indonesian Women with Disabilities Association (HWDI) Sidoarjo Branch. In running this program, HWDI Sidoarjo collaborates with several stakeholders, including the Sidoarjo Regency Education Office, the Sidoarjo Regency Inclusion Working Group, the Indonesian Education Innovation Training and Consultant Institute (LPKIPI) Sidoarjo Regency, and the Disability Service Unit (ULD). The implementation of the program began with the preparation of a proposal by HWDI Sidoarjo which was submitted to the Innovation party. After the proposal was approved, a letter of

introduction was proposed to the Education Office to obtain data on schools in Jabon and Sukodono Districts, with a total of ten schools, including SDN Keboguyang. The program stages include program socialization in the Disability Service Unit, teacher capacity building training on the application of PBS and the introduction of inclusive education, training to improve communication with parents, mentoring through the dissemination and campaign of inclusive education, home visits, as well as parenting, monitoring and monitoring of learning through the mini Teacher Working Group (KKG), disseminated to all clusters in Jabon District to impact inclusive education knowledge. This program has a positive impact on educators at SDN Keboguyang, namely increasing teachers' understanding of the actual concept of inclusive education, including modifications of the Individual Learning Program (PPI), the importance of liaison books for parents of children with disabilities, and the introduction of types of students with special needs. At SDN Keboguyang, there are 9 students with special needs (PDBK) out of a total of 199 students. The following is data on students with special needs (PDBK) at SDN Keboguyang.

Table 1. Types of obstacles and PDBK classes of SDN Keboguyang.

Yes	Classes	Number of Students	Types of Barriers
1	Class 3	2 students	Speech delay, Slowlearner
2	Grade 4	5 students	Slow learning
3	Grade 5	1 student	Physical
4	Grade 6	1 student	Specific learning difficulties

Source: Processed from SDN Keboguyang (2026)

The table shows that at SDN Keboguyang there are 9 PDBK with various types of PDBK obstacles. The most common type of PDBK is with slow learning barriers with a total of 6 PDBK. The other 3 PDBK are speech delay with 1 student in grade 3 physical with 1 student in grade 5. As well as with a diagnosis of specific learning difficulties with 1 student in grade 6.

Based on previous research, the author took three journals. First, a research conducted by Dedi Does (2025) entitled Evaluation of the Implementation of the Educational Rights of Children with Special Needs in Inclusive Schools: Compliance Cases in East Java Based on Law No. 8 of 2016, from the results of this study it is concluded that close cooperation is needed between the government, schools, parents, and the community to ensure that all children can access quality education in accordance with their needs [7]. The second is the research conducted by Nasrullah et al (2025) entitled Implementation of the Inclusive Education Program for Educational Equality in the City of Surabaya, from the results of this study it is concluded that the implementation of the inclusion education program in Surabaya has inhibiting factors, including the lack of competence of educators, inadequate facilities, as well as stigma and negative views from some communities towards children with special needs [8]. The third is a research conducted by Yulia (2022), entitled The Development of Inclusive Education Implementation, the results of this research are the challenges of implementing inclusive education including: lack of ability of educators, limited facilities and

infrastructure, and the need for collaboration with related parties and the community to create a friendly and supportive learning environment [9].

Based on observations made in the field, there are several problems in the implementation of inclusive education at SDN Keboguyang. The first problem is that there are no special assistant teachers due to budget limitations from the government. The second problem is inadequate facilities and infrastructure for students with special needs (PDBK) with physical barriers. The third problem is the lack of support from the local village government. The fourth problem is that teachers have not fully implemented what they have learned from the training, such as not making PPI, the fifth problem is the lack of an inclusion budget. The sixth problem is that not all teachers participate in training, the seventh problem at SDN Keboguyang does not have a special budget for inclusion, the eighth problem of inclusion education regulations has not been socialized at the regional level. These problems point to a gap between the ideal inclusion education program and its implementation on the ground.

Based on these problems, the author is interested in conducting a research entitled "The Implementation of the Inclusion Education Program at SDN Keboguyang". The purpose of this study is to analyze how the inclusion education program is implemented at SDN Keboguyang and analyze what obstacles to the implementation of inclusive education. In this case, the author uses Edward III's implementation theory which consists of four determining factors of success or failure in the implementation of the program, namely the first is communication, Communication intended by Edward III is about how policies are communicated to public organizations and the community as stakeholders. Policies can be implemented properly and effectively if there is effective communication between policy implementers and stakeholders or the community. The second resource is the condition for the running of a government is the ownership of resources. Policy implementation will not be effective if implementers lack the resources necessary to implement policies. Edward III emphasized that lack of resources would result in ineffective policy implementation. Third disposition, According to Edward III, the disposition or attitude of policy implementers is the third important factor for effective policy implementation. This disposition includes the willingness, commitment, consistency, and honesty of the implementers in implementing the policy, as well as the level of democracy in its implementation. Fourth, Edward III emphasized that an effective bureaucratic structure is essential for the successful implementation of public policies. A good bureaucratic structure includes clear SOPs and proper organizational structures, so that policymakers can work effectively and efficiently [10]. The results of this study are expected to provide recommendations to improve the quality of inclusive education in elementary schools.

RESEARCH METHOD

In this study, the author uses a qualitative method with a descriptive approach. This approach is used to provide an in-depth and comprehensive overview of the implementation of the inclusion education program at SDN Keboguyang, including its

implementation process, challenges faced, and the school's efforts in organizing inclusive education. This research was conducted at SDN Keboguyang which is located in Keboguyang Village, Jabon District. According to Creswell, J. W, qualitative research is research used to research human and social problems, in which researchers report research results based on data and data analysis obtained in the field, then described in detail [11]. The informants in this study use the purposive sampling method, which is the selection of subjects based on certain considerations and objectives. The informants consisted of the Coordinator of the HWDI Sidoarjo program, the Sidoarjo Regency Inclusion Working Group, the Principal of SDN Keboguyang, the Inclusion Teacher of SDN Keboguyang, and the guardian of PDBK students. The data collection techniques used in this study were observation, interviews, and documentation. The data collected and used in this study include primary data and secondary data. Primary data was obtained directly through observation, interviews, and documentation, while secondary data was obtained from journal literature, scientific articles, documents, and mass media.

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RESULTS AND DISCUSSION

Results

The results using Edward III's policy implementation theory show that from the communication aspect, the mechanism of conveying information between implementers runs well but is not evenly distributed among all teachers. In terms of resources, there are still limitations including the absence of Special Assistant Teachers (GPK), inadequate infrastructure, and no dedicated budget for inclusive education. From the disposition aspect, the program run by HWDI Sidoarjo has succeeded in significantly increasing teachers' understanding and commitment. From the bureaucratic structure aspect, the SOP for ABK student admission is already available, however the SOP for PPI

preparation and teacher duty distribution does not yet exist, and there is still a coordination gap between levels of government. Overall, the implementation of the inclusion education program at SDN Keboguyang has not fully complied with the implementation theory of Edward III and still requires strengthening in terms of human resources, budget, completeness of SOPs, and cross-stakeholder coordination.

Discussion

The discussion in this study is analyzed based on four indicators of Edward III Policy implementation theory.

Communication

Communication is a very important element so that the implementation of a public policy can run well. According to Edward III, there are three benchmarks that can be used to assess the success of communication variables, namely, clarity, transmission, and consistency. In communication, it must be done efficiently so that the message or information conveyed can be easily accepted and understood by the public [14].

In the implementation of inclusive education programs. The success of inclusive education does not only depend on the availability of resources or the quality of the programs created, but also depends on how effective the communication between the various parties involved in its implementation is. Effective communication ensures that all stakeholders, from policymakers to implementers on the ground, clearly and consistently understand the program's objectives, mechanisms, and procedures. Clarity in the delivery of information and consistency of the message provided are crucial things that affect the extent to which the inclusion education program can be implemented properly.

"In this inclusion education program, East Java innovation contacted through HWDI, and was invited to zoom and request proposals for disability partnerships from East Java innovations. One of the mechanisms submitted to SDN Keboguyang partners is through the Sidoarjo Education Office, so hwdi submitted an invitation letter as a partner school through the Education Office, to invite partner schools to participate in training, campaigns and mentoring with permission from the Education Office. In addition to letters, there is also a special WA Group for partner schools to facilitate communication. After the program is running, a companion will be formed for each school to facilitate communication and focus on the school, when there are obstacles that want to be conveyed, conveyed through the companion, in terms of delivering communication both to facilitators and agencies there are no obstacles."

Based on the results of the interview above, he explained the process that the communication mechanism in the inclusion education program runs in a structured manner, starting from official letters through the Sidoarjo Education Office, WhatsApp groups for partner schools, to individual assistance per school. In addition, teachers who have participated in the training actively participate in socializing the material to other teachers in the school through socialization activities. This shows that the dissemination of information does not only stop at the trainees, but spreads thoroughly to all school residents.



Figure 1. The socialization activities of SDN Keboguyang

Source: results of researcher's work, (2026)

The program socialization activities were carried out through activities in the Hall which were attended by parents, supervisors, and all teachers, so that all understood inclusive education. The socialization at SDN Keboguyang received a positive response, with teachers showing enthusiasm. The Inclusion Working Group conducts periodic visits to evaluate the school's implementation and commitment. Training includes an understanding of inclusive education and how to intervene.

In the delivery of information, there are various communication channels. The inclusion education program of SDN Keboguyang is adjusted to the agenda of the implementation of the activity, various kinds of media to facilitate communication and not always be bureaucratic. The delivery of information and materials for the inclusion education program at SDN Keboguyang is considered clear. Teachers who take part in the full training find the material presented clear and easy to understand, with simple language and practical examples. However, teachers who do not attend the entire training have difficulty understanding because they do not get basic information.

This is supported by an interview conducted by Mrs. Inayah as a participant in the Inclusion Education training:

"The material is complete and easy to understand for those who take part in the training, for teachers who take part in a series of events such as dissemination or the Teacher Working Group (KKG) which is only a few hours there are still many who are confused. Because in my opinion, knowledge related to inclusive education is basic, so it must be understood from the basics first, therefore it is hoped that it is comprehensive both programs and training."

Below is a table of communication channels for the Inclusion Education program at SDN Keboguyang and pictures.

Table 2. Communication channels of the Inclusion Education program at SDN Keboguyang

Channel type	Shape	Function	Frequency
Formal	Official Letter	Official Invitation	As needed
Informal	WhatsApp Group	Coordination Fast	Daily/as needed

Source: Results of research (2026)

The table above shows that informal communication is more often used in the delivery of information at SDN Keboguyang. The information conveyed can help the

principal understand his or her roles and responsibilities. The principal emphasized the importance of cooperation between teachers, parents, school staff, and the government to create an inclusive learning environment. Even though the information is clear, there are still obstacles in delivering information to teachers who do not participate in the training. This shows the need for all teachers to fully participate in the training so that understanding is evenly distributed. Apart from that, there was miscommunication between the school assistant and the school.

The implementation of inclusive education at SDN Keboguyang faces challenges in consistency. Some strategies from the training have not been fully implemented, such as the Individual Learning Program (PPI), which has not been prepared for each PDBK. This limitation is caused by the heavy administrative burden for teachers, making the preparation of PPI difficult. Teachers want a standardized PPI format so that they can focus more on filling in the content. Despite the challenges, there has been positive progress. Before the training, teachers were not familiar with the Student Learning Profile (PBS), but now they are starting to use it. In addition, teachers have also begun to modify the Learning Implementation Plan (RPP) to meet the needs of PDBK, showing an understanding of differentiation in learning. This condition reflects inclusive education at SDN Keboguyang which is still in the process of transition and adaptation.

Based on the above phenomenon, it can be concluded that the implementation of the inclusion education program at SDN Keboguyang from the communication aspect shows appropriate results according to Edward III's implementation theory but still needs improvement. Of the three aspects of communication, according to Edward III (1980), effective implementation requires good communication so that the implementer understands the goals. The relationship between HWDI, facilitators, and the Education Office, the school went smoothly. The delivery of the training material is quite clear, but the teacher's understanding varies depending on the participation in the training. There is a gap between theoretical understanding and practical application, especially in the Individual Learning Program (PPI). While there has been progress with the implementation of Student Learning Profiles (PBS), inconsistencies occur due to limited workload and time. Improvements in information quality, training opportunities, and structural support are needed to improve implementation. The results of this study are in line with the research conducted by Ira Nazliyah, et al in 2025 with the title Implementation of Inclusive Education Policy in Elementary Schools in Serang City. The same results were found with this study where the implementation of inclusive education in Indonesian elementary schools was quite effective in the early stages but not optimal due to technical miscommunication, partial training (uneven participation of teachers/GPK), and inconsistency of field practices due to high workload so that the gap between policy theory and implementation hindered full inclusion [15].

Resources

Resources play a crucial role in effective policy implementation. Thus, an adequate amount of resources and skill enhancement are needed to ensure the successful

implementation of the policy [16]. Resources here include human resources, budget resources, and infrastructure.

Edward III emphasized that policy implementation would not be effective without adequate resources. In the inclusion education program at SDN Keboguyang, the availability of competent human resources, sufficient budget, and supporting infrastructure facilities determine the success of the program. Limited resources can hinder implementation even if the communication and disposition aspects have gone well. There are implementers and persons in charge of the inclusion education program at SDN Keboguyang. The appointment of the executor is not based on a formal Decree (SK), but is appointed directly by the principal.

"There is a person in charge of inclusion but not based on a decree directly appointed by the head of the school. The head of the school is in charge of setting inclusive education policies, allocating resources, and budget. There is also a teacher who we appointed to take care of inclusion is Mrs. Inayah who is in charge of coordinating the implementation of inclusion education in schools, as a communication liaison for guardians. Meanwhile, classroom teachers carry out inclusive learning at school, curriculum modifications."

The implementation table of inclusive education at SDN Keboguyang is as follows:

Table 3. The implementation of inclusive education at SDN Keboguyang

Implementers	Tupoksi
Principal	Establish inclusive education policies in schools, allocate resources and budgets
Mrs. Inayah	Coordinating the implementation of inclusive education in schools, communicating with parents of ABK students
Classroom/subject teacher	Implementing inclusive learning in the classroom, curriculum modification

Source: Processed from SDN Keboguyang, (2026)

The table explains that the structure in charge of implementing inclusive education in schools has been formed with a fairly clear division of duties. However, there is a fundamental weakness in the legality aspect, where the appointment of the inclusion coordinator is not based on the official Decree (SK) from the principal, so that the implementation of the task is only carried out on the basis of informal appointment. This condition has the potential to cause unclear authority and weak accountability in the implementation of inclusive education in a sustainable manner.

At SDN Keboguyang, the implementation of inclusive education faces obstacles due to the lack of equal access to training. Not all teachers have the opportunity to undergo adequate training, leading to differences in their understanding and readiness to handle PDBK. As well as the absence of special assistant teachers Before this program, there was very little inclusive education training, so many teachers did not know enough about the concept and practice. However, with the programs from HWDI and LPKIP, the situation began to improve. Teachers are now open to inclusive education and show increased understanding and desire to learn more about handling PDBK.

This is also proven through the results of an interview conducted with Mrs. Inayah as an inclusion teacher at SDN Keboguyang:

"The quality and competence of teachers still need to be improved, especially in terms of understanding inclusion. Some teachers still need additional support to ensure that they can provide an inclusive education for all students. Limited inclusion training is also one of the factors that affect the quality of inclusive education. In addition, not all teachers have the opportunity to participate in inclusive training as a whole, so efforts are needed to improve the accessibility and quality of inclusion training for all parties involved. But the teachers have now begun to open up"

The results of the interview conducted with Mrs. Farida as the principal of SDN Keboguyang that:

"The absence of GPK makes it difficult for us to manage student behavior with behavioral barriers, in addition to that the teacher's workload increases because it requires special handling"

As explained in the results of the interview above, this training is very helpful in improving the understanding of inclusive education, especially in dealing with ABK students. Although this program has a significant positive impact, there are still obstacles to the quality and competence of teachers that still need to be improved. This shows that even though there is training in the Inclusion Education program, efforts are still needed to improve the accessibility and quality of inclusion training for all parties involved.

In addition to the readiness of Human Resources (HR), facilities and infrastructure are also indispensable in the implementation of Inclusive Education. At SDN Keboguyang, the existing facilities and infrastructure are quite good, such as the existence of an inclined field for students with physical obstacles and walker aids provided by the school, the construction of classroom connections to make it easier for students with physical disabilities. However, there are still several obstacles, such as uneven field roads that make it difficult for ABK students with physical obstacles when there are activities outside, and the lack of accessible toilets for physical disabilities. In addition to human resources and infrastructure, budget availability is an important factor in the implementation of inclusive education programs. The budget from Innovation is considered sufficient to carry out training, mentoring, monitoring, and dissemination activities, with an accountable reporting system to donors. However, in terms of school budget, SDN Keboguyang does not yet have a special budget post in the RKAS for inclusive education. This condition is possible because it is influenced by periodic changes of principals (every 6 months), causing planning discontinuity. The school principal had previously allocated a budget for PDBK accessibility, but it has not been able to continue consistently. In addition, a special allocation from local governments for inclusive education is also not available. To overcome this limitation, the school allocates part of the BOS funds for the basic needs of the PDBK and establishes cooperation with stakeholders such as HWDI and the Inclusion Working Group. Although the program has donor support, its sustainability depends on the budget commitments of local governments and schools. The teachers expect the government to be able to allocate a special budget for inclusive education so that services can run sustainably. The details of

the budget for the construction of the sloping field and the link between classes at SDN Keboguyang are as follows:

Table 4. Budget for the development of classroom links

No	Needs	Volume	Units	Pricing	quantity
1	Kombong Stone	15	Fruit	13.000	195.000,00
2	Pasir	1	Colt	400.000	400.000,00
3	Stuttgart	1	Colt	400.000	400.000,00
4	Semen	3	Sacks	56.000	168.000,00
5	Pipe	1	The	87.000	87.000,00
6	Kramik	5	Box	85.000	425.000,00
7	Hire for the services of a builder	4	happy	150.000	600.000,00
					2.275.000,00

Source: Processed from SDN Keboguyang, (2026)

Table 5. Sloping Field Development Budget

No	Needs	volume	Units	Pricing	quantity
1	semen	3	sack	56.000	168.000,00
2	Cat no drop	2	Fruit	67.000	134.000,00
3	pasir	1	Colt	400.000	400.000,00
4	Craftsman Services	3	Day/person	150.000	450.000,00
5	Bricks	200	750	750	150.000,00
					1.302.000,00

Source: Processed from SDN Keboguyang, (2026)

Therefore, in dealing with obstacles in implementing inclusive education, close collaboration between stakeholders is needed, both with village, regional, private, and community governments. This aims to provide mutual support and ensure that Inclusive Education can run smoothly and effectively. With this collaboration, it is hoped that an inclusive and supportive educational environment can be created for all students, including those with special needs.

Therefore, in dealing with obstacles in implementing inclusive education, close collaboration between stakeholders is needed, both with village, regional, private, and community governments. This aims to provide mutual support and ensure that Inclusive Education can run smoothly and effectively. With this collaboration, it is hoped that an inclusive and supportive educational environment can be created for all students, including those with special needs.

Based on the above phenomenon, it can be concluded that the implementation of the inclusion education program at SDN Keboguyang from the aspect of resources shows results that are not in accordance with the implementation theory of Edward III. This can be seen from being able to accept ABK students, teachers starting to open up and understand the concept of inclusion, there is an oblique field for students with physical barriers. However, the implementation of inclusive education still has obstacles such as

there are several places that still do not have access, the quality and competence of teachers that still need to be improved, not all teachers have participated in overall training related to inclusive education, as well as budgets from local governments and schools related to inclusive education that do not yet exist, and the absence of special assistant teachers. If juxtaposed with the previous research conducted by Aslama Amalia in 2025 with the title "Implementation of Inclusive Education Policy for Students with Special Needs at SDN Ardirejo 4". The same results were found with this study where there are still shortcomings in this indicator, precisely in the capacity of human resources such as the lack of special assistant teachers, lack of teacher training in inclusive education [17].

Disposition

What has an impact on the successful implementation of public policy, according to George C. Edward III, is the attitude or 'view of the policy implementer' is the third important element in the approach related to the realization of a public policy. In order for the implementation of policies to run well, policy implementers must not only know the steps that must be taken but also must have the ability to implement them, so that in practice there are no irregularities [18]. In this study, dispositions include commitment, inclusion attitudes, and understanding.

Inclusive education affects the social growth of students and provides significant benefits for children with special needs as well as for society in general. In addition, inclusive education has the potential to boost individual confidence and confidence. Through inclusive education, students are given the opportunity to adapt to social norms in society. Children with special needs have the opportunity to learn in a diverse setting while developing their social skills in an inclusive education system [19].

The implementation of the Inclusion Education program at SDN Keboguyang provides many values or benefits, especially in terms of increasing teacher commitment, understanding of student diversity, and strengthening openness and acceptance of Children with Special Needs (ABK). With the Inclusion Education program, the learning process becomes more inclusive and responsive to the needs of all students. The implementation of a system of regular visits and mentoring helps to change the paradigm and increase the capacity of teachers in recognizing various types of obstacles experienced by students.

In terms of the commitment of educators in carrying out inclusive education, teachers provide support and collaborate with each other during the implementation of learning communities (kombel). In each kombel that is carried out, each teacher conveys the obstacles faced and shares relevant solutions with each other.

"The commitment that we have made from this inclusion education is God willing, we always accept ABK there is no rejection, we also treat them with the knowledge we get, previously we did not understand how to treat them, Alhamdulillah now we have been able to change some of the facilities and infrastructure that are accessible even though not all of them are still available."

Based on the results of the interview above with Mrs. Inayah as an inclusion teacher at SDN Keboguyang, from the inclusion education program, the teachers are able to commit to continue to apply what they get from the training. Teachers are committed to implementing the results of the training that has been carried out, namely accepting ABK without refusal, treating them specifically according to the needs of each student, and starting to work on changes in facilities and infrastructure that are not yet accessible. SDN Keboguyang has begun to change infrastructure facilities that are not yet accessible, although not all facilities have been modified.

In addition to commitment, an attitude of inclusion is also very important in inclusive education. An attitude of inclusion is an openness of attitude to accept, appreciate and involve regardless of background. At SDN Keboguyang, he is able to create an inclusive environment by providing a sense of empathy with an overview of how when he is in the position of a friend with special needs so that a sense of empathy and gratitude arises. In the past, there was a negative stigma that teachers had ABK students, but after this program, teachers began to open up, began to understand students, and there was no discrimination anymore.

"In the past, teachers thought there was something different, especially when 4-5 he didn't play with his friends, there used to be bullying, now after this program they understand that they have Ismewa students, they also invite me to understand the behavior of this child who is different from other children and find the right solution to educate Ananda."

Based on the results of the above interview with the parents of ABK students, it was revealed that at first there was bullying and a lack of understanding from classmates that they had friends with special needs. However, nowadays classmates are more open and can understand these conditions. Discriminatory attitudes from other students' parents were not found, all students' parents behaved well, including the parents of their classmates. There are significant differences between the conditions before and after the program. Before the program was implemented, teachers and principals did not realize that they had ABK students. The attitude of educators still treats ABK students like non-ABK students in general and has not shown openness as it is today. After the inclusion education program, teachers and principals began to understand the existence of ABK students in their schools. Educators become more open and proactive in inviting communication with students' guardians to find joint solutions in educating these students.

In addition to commitment and attitude of inclusion, teachers' understanding of inclusion education is also very important. With this program, the educators of SDN Keboguyang understand how to treat ABK students more appropriately. Previously, ABK students were equalized and required to follow the same standards as other students without considering their individual abilities. Currently, the way of treating ABK students is different, namely adjusted to the needs of each student, and learning has begun to be modified. However, there are obstacles in the creation of an Individual Learning Program (PPI). Teachers still have difficulties in compiling PPIs, special report cards, and student development records (slip notes).

Based on the above phenomenon, it can be concluded that the implementation of the inclusion education program at SDN Keboguyang from the aspect of disposition shows appropriate results according to Edward III's implementation theory. Based on the phenomenon, it is explained that the disposition indicators are appropriate, in terms of understanding, commitment and inclusion attitudes even though they are still constrained by making PPIs, report cards and slip notes. If juxtaposed with the previous research conducted by Ayu Indana Zulfa et al in 2025 with the title "Teachers' Perception of the Implementation of Inclusive Education in Madrasah Ibtidaiyah Hamzanwadi Pancor", the same results were found with this study where teachers have a positive perception and high commitment to inclusive education, but still face obstacles in adaptive curriculum and training [20].

Bureaucratic Structure

Bureaucratic structure is a hierarchical organizational system that is rationally designed to achieve goals through division of labor, written rules (SOPs), and clear chains of command from top to bottom in this study the bureaucratic structure includes SOPs and fragmentation.

According to George Edward III, it refers to the system that is in charge of implementing a policy. There are essential elements in the organizational order that include Standard Operating Procedures (SOPs) and separation. An overly complex organizational structure can affect the effectiveness of supervision and create bureaucracy, which has an impact on the creation of inflexible processes [21].

From the aspect of SOP for student admissions, SDN Keboguyang already has clear procedures. This is proven through an interview with Mrs. Inayah as an inclusion teacher at SDN Keboguyang.

"We receive the SOP for the admission of ABK students at SDN Keboguyang first and then we tell them to fill out the form, after that we direct it to the assessment through PBS and When you already have a diagnosis from a psychologist, please attach it, for the SOP related to PPI breastfeeding there is not yet there, the division of teacher duties also does not exist."

Based on the results of the interview above, it was explained that the process of accepting ABK (Children with Special Needs) students at SDN Keboguyang was carried out through several stages. First, students are accepted first, then fill out the registration form and undergo a PBS (School-Based Coaching) assessment. If there is a diagnosis from a psychologist, parents are asked to attach the document. However, SOPs related to PPI (Individual Learning Programs) are not yet available. Regarding the liaison book, SDN Keboguyang uses a journal book that will be filled out by students with their parents, then paraphrased by parents and teachers. The SOP for the division of teacher duties is also not yet available.

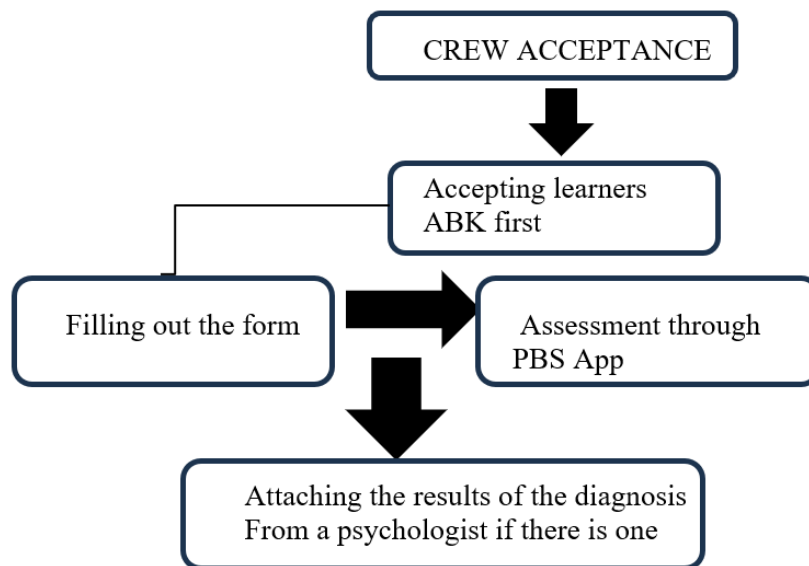


Figure 2. The flow of the procedure for admitting ABK students of SDN Keboguyang.

Source: results of researcher's work, (2026)

In addition to SOPs, fragmentation is also very important in the implementation of inclusive education. In terms of the suitability of the HWDI program with the inclusion education policy at the regional level, the findings of the study show that this program is in accordance with the applicable policy. The inclusion education policy starts from the central level until it is lowered to a Regent Regulation (Perbup) at the regional level. HWDI ensures that the training and mentoring materials provided to teachers of SDN Keboguyang are in line with the standards and policies of inclusive education set by the government. This is done through a systematic approach, namely in the first mentoring session, the material discussed or taught is related to inclusive education policies. The selection of this material is based on the consideration that policy is the basic foundation that must be understood by all program implementers.

In its implementation, the inclusion education program that is carried out never contradicts the policies that have been set. HWDI acts as a bridge between ideal standards in inclusive education policies and real conditions in the field that have limited resources. This bridging effort is carried out by facilitating schools to be able to collaborate with parties who already have adequate competence related to inclusive education.

The gap that still exists between inclusive education policies at the national or regional level and field practice can be identified as regulatory gaps. Regulations set at the central level have often not been socialized to the regional level, so that the policy is only rhetoric that has not been or cannot be implemented optimally at the regional level. Thus, the obstacle that arises is the disjuncture between central policies and the understanding and capacity of policy makers in the regions, so that policy harmonization is not achieved. One of the obstacles that arise due to the unclear rules for implementing the inclusion education program is related to the commitment of participants. If participants have a high commitment and follow technical guidance activities (technical guidance) well, then they can carry out the program optimally. On the other hand, if the

commitment of the participants is low, then the results obtained are also not optimal because the program cannot be implemented in totality.

This was revealed by Mr. Harum as one of the inclusion working groups that:

"The gap that still occurs between inclusive education policies at the national or regional level and field practice is that the regulatory gap at the central level sometimes has not reached the regions, so that the policy is limited to mere rhetoric or cannot be implemented when in the regions. So the obstacle is often between central policies and regional policy makers that cannot be resolved. Obstacles that arise due to the unclear rules for the implementation of the Inclusion Education program Back to the commitment of the participants, if indeed the participants are committed and follow the technical guidance activities well, of course they can carry out well, but if they run with half the results are also half-hearted because they cannot carry out with totality."

In addition to the gap in central-regional regulations, another challenge faced is the lack of optimal structural support from the village government. This has an impact on the hampering of several initiatives to improve infrastructure to support inclusive education. The fragmentation of support between levels of government shows that inclusive education has not been integrated as a priority for systematic and sustainable regional development. In fact, according to Edward III, the success of policy implementation requires strong coordination and consistent commitment from all levels of government bureaucracy, ranging from the central government, regions, to villages.

Based on the above phenomenon, it can be concluded that the implementation of the inclusion education program at SDN Keboguyang from the aspect of bureaucratic structure shows results that are not in accordance with Edward III's implementation theory. Although there are several procedures that have been running, such as the stages of accepting ABK students and the conformity of the HWDI program with regional policies, SOPs related to PPI and the division of teacher duties are not yet available. In addition, the fragmentation of support between levels of government is still a serious obstacle, characterized by the gap between central policies and implementation in the regions, as well as the lack of optimal structural support from the village government. This condition shows that consistent coordination and commitment from all levels of the bureaucracy as emphasized by Edward III has not been optimally achieved. SOPs and fragmentation play a very important role in the implementation of inclusive education. If juxtaposed with previous research conducted by Muhammad Iqbal, et al in 2023 with the title "Implementation of Policies for the Implementation of Inclusive Education at SMP Negeri 27 Medan", the same results were found with this study where at SD Medan Tuntungan also the SOP for the implementation of inclusion was incomplete, especially the daily operational procedures for ABK [22].

CONCLUSION

Fundamental Finding : The implementation of the inclusive education program at SDN Keboguyang has not fully complied with Edward III's implementation theory. From the communication aspect, the mechanism between implementers runs well but policy socialization has not been evenly distributed to all teachers. From the resource aspect,

there are still limitations including the absence of GPK, inadequate infrastructure, and no dedicated inclusive education budget in the RKAS. From the disposition aspect, the HWDI Sidoarjo program has succeeded in significantly increasing teachers' understanding and commitment, although challenges remain in preparing the PPI. From the bureaucratic structure aspect, the SOP for accepting students with special needs is already available, however the SOP for PPI preparation and teacher duty distribution does not yet exist, and there is still a coordination gap between levels of government.

Implication : The local government needs to immediately allocate a dedicated inclusive education budget and provide GPK at the elementary school level. The Education Office needs to ensure all teachers attend comprehensive training and provide standardized PPI templates. SDN Keboguyang needs to formalize the inclusion coordinator through an official Decree and complete the SOPs that are still unavailable. HWDI Sidoarjo and the Inclusion Working Group need to continue ongoing mentoring and monitoring.

Limitation : This study was only conducted at one school and therefore cannot be generalized. Data collection was carried out within a limited time, informants were selected purposively and may not represent all stakeholders, and interview data is potentially influenced by the subjectivity of informants. **Future Research :** Future research is recommended to expand the scope to more inclusive schools in Sidoarjo Regency, conduct longitudinal research to evaluate the sustainability of the program after external assistance ends, and carry out comparative research between schools that have GPK and those that do not.

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