CHAPTER III

ANALYSIS AND DATA INTERPRETATION

In this chapter, the writer tries to explain about the implementation of inclusive education implementation in the Government of Yogyakarta City. In order to determine whether the policy of inclusive education going well, the writer will explain using the 7 (seven) aspects that useful to measure this policy, as follow:

3.1 The Management of Student

In managing the student, all of the people should take responsibility to educate themselves and the people around them in providing education to the children that have disabilities. According to the Performance Report (LaporanKinerja) of Yogyakarta 2014, still there is a child with special need that needs to get integrated handling. To accommodate the children with special needs, educational schemes such as education facilities, teachers and the curriculum should be appropriate to accommodate their abilities, need to be part that inseparable from the development of education. The solution is encouraging inclusion for the children with special needs on education. This can be done through community support and awareness of the importance of inclusive education, such as community care forum holding of education as a means of socialization service for the special need children.

According to the Implementation of Inclusive Education Management in Yogyakarta City on 2009-2016, the number of children with special needs in Yogyakarta City from 2014-2016 is shown in the figure below:
From the figure above, it can be seen that the number of children with special needs has been increased from 2014-2016. From these data, it can be said that the increased number of children with special needs required the government of Yogyakarta City to pay attention on how children with special needs should be manage. According to Mr. Aris Wibowo, Head of Basic Education in Department of Education in Yogyakarta City (Interview on November 9th, 2016);

“The management of special needs children should be initiated as early as possible”.

This means that children with special needs should be assessed prior to the actual learning process when they enter regular school (Wibowo, 2016). When the student with special needs enter the class, the parents should be careful in choosing the school that is suitable for their children. According to Mr. Aris Wibowo, there are 3 types of school that implement the inclusive
education program, there are; 1) General School (Sekolah Terpadu), 2) Inclusive School, and 3) Extraordinary School (SLB).

From the chosen school: 1) Inclusion School: SD Negeri Bangunrejo 2 Yogyakarta, 2) General School: SD NegeriTamansari 1 Yogyakarta, SMP Negeri 15 Yogyakarta, SMA Negeri 4 Yogyakarta, and 3) Private School: SMK BOPKRI 2 Yogyakarta. The researcher asked about how they use the Identification and Assessment process in accepting the student with special needs.

First, Identification is the initial process that can help us to identify the children suspected of having a particular barrier for further assessment is conducted identifying the student with special needs (Weningsih, 2013). This identification is usually based upon some of the symptoms that appear or represented by the children to facilitate the implementation of the inclusive education program.

The process of identification is usually done through observation and interview. Observations include two things, there are; physical and behavioral observations. Physical observation will include the presence of physical problems, for example; the difference in the form of the body or the face; or incompleteness of the body. Whereas, the behavior observation was conducted to see an exclusion of a common behavior when the individuals are doing something. For example, hold the book closer toward the face when the children want to read, or ear close to the sound source when listening.
something. Differences that arise are recorded to be checked more thoroughly by competent experts through assessment (Weningsih, 2013).

Identification through interviews in conducted to clarify the observed symptoms. If the child can communicate verbally, then he will be the main source of information. People who are around children such as family and other close people can also be a source of information for complete identification. Educator even parents can contribute to the early identification, because they have plenty of time together. With a lot of time they spend together, the parents can observe the changes in the body or behavior of their children. When the identification has been done in getting the basic information, the other step is the assessment process for extracting information more deeply.

Second, an Assessment is done to gather information prior to the actual process for students with special needs. The assessment is intended to understand the advantages and barriers of the student in the learning process, so expect the compiled program that is really fit with their learning needs. These assessment processes consist with several requirements, which are the following:

1. Short Basic Test: This test will use an interview method which is to know the student is good on their behavior, attitude, communication, and what are difficulties or special needs they had.
2. Basic Practice: This test is tried to know the ability and capacity of the student. The tests that school used is done by giving them books to and order them to read or identify the alphabets, count several numbers, and also told them to write their name and etc.

3. Psychology Test: This test done by the psychologist and special escort teacher to know the psychological well-being of the student.

4. Intelligence Quotient (IQ) Test: This is the assessment of the children’s capability and classification whether they include in Genius (140), Very superior intelligence (120–140), Superior intelligence (110–120), Normal / Average (90–110), Dull Average (80–90), Borderline (70-79), Definite feeble-mindedness (Below 70).

All the requirements are part of the assessment which is necessary prior to the start of learning process as the result will guide the school to effectively deal with the student in the basis of their capability.

In order to determine the school for their children, the parents should know what are the needs, talents and also what is suitable school for their children. The problem is some parents are still pushing their children to enter the general school, even if the school is not suitable to the needs and capability of their children. Many of these parents have not fully accepted that their children are different. Social pressures to have a normal child going to normal schools with regular needs get into them, consequently, they enroll their children with special needs to regular schools even if the school is inappropriate for their children.
On the other hand, there are some parents who admit and accept that their children have special needs. In this case, the parents have a conversation with the school’s teacher to determine whether the school is ready to accept this student, if not, the teacher will recommend the parents to include their children in inclusion school or the extraordinary school. These recommendations is based on the assessment by the school teacher using the basic test (reading, writing, counting, and speaking) and Intelligence Quotient (IQ) test. Those tests have been concluded by the SD Negeri Bangunrejo 2 Yogyakarta as the Inclusion School, as Mr. Sumarno as the Daily Field Officer, said;

“There are 54 special needs student in this school. They are separate into every class, its mean they ware be in first class until sixth class”.

Those students with special needs are categorizing as the Mild Mentally Defective, Slow Learner, Orthopedic Impairment, Mild Autism, and Hearing Impairment (on January 9th 2017).

The school that always accepts all students is SMK BOPKRI 2 Yogyakarta. SMK BOPKRI 2 Yogyakarta is the private school that implements the inclusion program. This school will accept the student, who wants to continue their study without any requirements, it is because the quota of school is not reached yet. In addition Mrs. Rosmiyati as the Guidance Counselor in SMK BOPKRI 2 Yogyakarta, said;

“We have been receiving all students who wants to register in this school, but our resource are inadequate so we cannot accept students who are; 1) the intelligence quotient (IQ) score is under 55; and 2) the visually impaired (blind)”.
The special escort teachers in SMK BOPKRI 2 Yogyakarta are limited and general teacher feels not ready to handle those students with special needs. The teachers experience and knowledge is insufficient to handle who are visually impaired (blind) and with IQ score an under 55. There are 44 who belong to the categories; Hearing Impairment, Mentally Defective, Autism, Slow Learner, Emotional Disturbance, and Mild Mentally Defective. (Interview on January 12th 2017).

In the general school like SMP Negeri 15 Yogyakarta and SMA Negeri 4 Yogyakarta, they will accept the entire student without any exceptions. In both schools there are students with special needs which have a mild disability (tuna ringan). In SMA Negeri 4 Yogyakarta only have 1 student with mild disable. The Deputy Head of Public Relation in SMA Negeri 4 Yogyakarta, Mrs. Sarifah, said;

“We have a special needs student with categorize in mild disability in low vision, he is name is Gayo. Because Gayo is the only student who has special needs, we are giving the same treatment of service as same as the general student”.

In addition, Gayo is one of the students with special needs who got an award for chess (sport) in the national level. Gayo received similar treatment with the other students because his teacher did not have a proper training to deal with students having special needs (Interview with on January 9th 2017).

On other hand, SMP Negeri 15 Yogyakarta will give a different treatment to deliver the material or subject matter to the student with special needs. There are 3 students who are having a mild disable, such as: 1) Autism,
2) Orthopedic Impairment, and 3) Hearing Impairment. Those students will get an extra treatment, for example the teacher will explain twice and more explanation to the autistic student and the teacher will put them in front of the class. The other example is when there is a sports practice, as Mr. Nurbowo Budiutomo as the Coordinator of Guidance Counselor in SMP Negeri 15 Yogyakarta said;

“The teacher will explain and show up the lesson sport they learnt at that time more than once, focusing on the special needs students. For the orthopedic impairment student, the teacher will emphasize by the way of explaining things that are related to sport lesson that they learn and orthopedic impairment student is given tolerance to not demonstrate the sport practice”.

In addition, student with special needs do not participate sport practices examinations. Instead, the sport will be explained to them (Interview on January 4th 2017).

The Education Department also participate the schools doing an assessment. From 2009-2016 there are some children with special needs that have been assessed by the Department of Education, as follow:

Table 3.1.1 the Implementation of Assessment Process Number

<table>
<thead>
<tr>
<th>No.</th>
<th>Years</th>
<th>Number of Assessment Students</th>
<th>Number of Assessment Schools</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Year</td>
<td>Students</td>
<td>Schools</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>----------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>100</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>450</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>230</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>225</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td>225</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>225</td>
<td>15</td>
<td></td>
</tr>
</tbody>
</table>


From that data, the Department of Education has helped the schools in Yogyakarta City in the assessment process. The assessment process is not only done by school but the Education Department also participates in helping the school to assess the students as long as there is a request from the school. Actually, the schools asked for help to the Education Department due to the limited budget and assessors that the school have. The assessment process is very important in order to classify the student with special needs prior to the learning process. It is important to know their limitations or special needs in order to teach what are the suitable teaching and curriculum they should use.

The assessment process is one of the requirements set by the Education Department to ensure good management and commitment in the implementation of inclusive education program.

In the learning process, the teacher has an important role. The teachers should not separate the general and the students with special needs during the learning process in the class. All of the students and teacher should have teamwork to help the student with special needs. This arrangement has a big
impact for the students with special needs, because they will feel that there is no discrimination and they will not be ashamed when they interact with others, they will feel that they have the same situation and can interact with the other students (normal).

Not only the parents and teachers have a big role, but the government as well. The government as the policy maker also needs to prepare the strategy for the society in giving the understanding about the meaning of this program (Inclusion Education). The government needs to perform socialization program to make people aware as well as prepare strategies to reduce obstacles and challenges awaiting the programs.

After the people around the children with special needs understand that condition, the next step is how to manage the student with special needs. This is because sometimes their manner of interacting is different from the other normal students. With this the teacher has to give more attention service to the students with special needs to make them comfortable, safe and to better facilitate the learning activity in school.

Because there is an assessment and identification in the management of student, the student in SMA Negeri 4 Yogyakarta who is named Gayo (visually impaired) was awarded in the international level for chess competition. The other examples are the student from SMK Muhammadiyah 3 Yogyakarta, Dhavyn Linggar Jati and Kurnia Khoirul Candra (hearing impairment students), who won the Technology Science throughout the Asia-Pacific level. This is the result of student management conducted by school
because they are matching up with the needs and capabilities of the students. Also, they are able to manage and develop the talent of students with special needs.

### 3.2 The Curriculum

According to Ashman in Emawati (2008), the children with special needs can follow education in inclusive schools with a variety of model. Some of inclusive schools models are:

1. *The Regular Class (Full Inclusive)*: The students with special needs studied together with the general student all day in the regular class by using the same curriculum.

2. *The Regular Class with Cluster*: students with special needs studied together with the general student in the regular class on the special group.

3. *The Regular Class with Pull Out*: students with special needs studied together with the general student in the regular class but in the certain times were attracted from the regular class to other class to study with the special escort teacher.

4. *The Regular Class with Cluster and Pull Out*: students with special needs studied together with the general student in the regular class on the special group. However they are separated from the regular class study with the special escort teacher.

5. *The Special Class with The Various Integration*: students with special needs studied in the special class to the regular school, but
in certain fields could study together with the general student in
the regular class.

6. The Special Full Class: students with special needs studied in the
special class of the regular school.

All of the classifications are the models of inclusive education that is
implemented in Indonesia (Elisa, 2013). In the school of Yogyakarta City, the
regular class (full inclusive) is commonly used. The general regular student
and students with special needs study in the same class and they get same
treatment in conducting the learning process using the same curriculum.
However, the student with special needs requires more adaptation in using
that curriculum that is suitable with their needs and capability.

In the 1945 Constitution Article 31 paragraph 1, it stated that "every
citizen is entitled to get an education". Also, Law No. 20 year 2003 (National
Education System) said that the State shall fully guarantee the quality of
education for the children with special needs. This means children with
special needs are entitled to the same opportunities as the general children in
going education. The Law also states that special education is an integral part
of national education, that special education is intended for students who have
difficulties to follow the learning process because they have disorders like
physical disorders, emotional, mental, social, and/or have the potential
intelligence and talent. Special education for students who are experiencing
barriers to learning can be organized in the form of Extraordinary Schools
(SLB), General / Integrated Schools, or the Inclusive Schools.
One of the important requirements to achieve a suitable and good education is setting up a good curriculum for the students. According to the Head of Department Education Decree in Yogyakarta City, the Organizing Educational Unit for inclusive education uses curriculum that accommodates the needs and abilities of students in accordance with their talents and interest, abilities, and needs.

The curriculum is an educational requirement that guides the educator in providing new knowledge to the students. With this program requirement students are made to do a variety of learning activities, so that there are changes and development of the student's behavior, according to the purpose of education. The curriculum is not limited to the number of subject’s course, but includes everything that may affect the development of the students (Weningsih, 2013).

In Law No. 20 year 2003 Article 36 and 37 about the Curriculum of the National Educational System, the curriculum development is carried out with reference to the national standards of education in order to realize the goal of national education. The curriculum at all levels and types of education are developed with the principle of diversification in accordance with educational units, local potential and the learners. The educational curriculum must load:

Figure 3.2.1 the Standard of National Curriculums in Indonesia

<table>
<thead>
<tr>
<th>Natural Science</th>
<th>Social Science</th>
<th>Math</th>
<th>Civic Education</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indonesian Literature</td>
<td>Education of Art and Culture</td>
<td>Physical Education</td>
<td>Religion Education</td>
</tr>
</tbody>
</table>
It can be seen from the curriculum that has been provided in Law No. 20 year 2003, there is no difference between special needs student with the general student since they all get the same curriculum.

The implementation of inclusive education program was initiated by the government of Yogyakarta City on 2008. The standard of curriculum follows the National Curriculum set by Ministry Education of Indonesia. All of the schools are required to follow the regulation or curriculum in order to teach the student with special needs. Mr. Aris Wibowo (January 12th, 2017) said:

“There are some schools that have not been able to make a curriculum modification for the special needs student and the existing curriculum is still rigid. They should not just follow, but there must be adjustments to the needs of special needs student”.

Some schools sometimes just push the basic need of education without giving the attention about what the students with special needs actually need, the curriculum are rigid and less responsiveness to the needs of the student. Inclusive education curriculum should be suitable to the needs of the student. We cannot follow the regulation or curriculum that has been set by the central
education government, because the national curriculum standard only serve as a reference to the implementation a regulation on inclusive education.

Actually, every student has specific needs that need to be taken care of. There are students with special needs or disorders such as autism, deafness and blindness. It should be noted that every student have the same learning opportunities as the other children in general. The difference is how the Government and schools participate in doing a modification of curriculum that match the potential and capability, as well as the barriers faced by the students with special needs. Teacher perceptions regarding the types of barriers among the students can be distinguished based on three dimensions: namely physical and sensory barriers; cognitive and emotional behavior (Elisa, 2013).

Therefore, schools should provide an opportunity to adapt the curriculum that based on the different abilities, talents and interests of the student. In order to modify the curriculum, the Modification of the Curriculum Development Team is created. The team is consisting of: the principal, classroom teacher, teacher’s subject, special escort teachers, counselors, psychologists, and other experts. For the student who needs special services, special escort teacher provide ongoing support such as assistance in facilitating the regular classes to additional lessons (Sinta, 2015).

There is an existing school that forced the student to follow the rigid curriculum. The lack of willingness and abilities of the teacher to serve the student with special needs, made it more difficult for them to teach
In order to make a flexible curriculum for every student with special needs, the teachers need to open their mind and be willing to help the students. They have to prepare the things to make the curriculum suitable for their students. The government of Yogyakarta City also gives a special workshop to manage the curriculum modification for the teachers. Actually, the keys in making a flexible curriculum are the willingness and the capability as well as the patience of the teachers in educating the students with special needs.

Inclusive education requires the existence of a flexible curriculum that is based on the needs, capabilities and skill of the students. For example, in the SMP Negeri 15 Yogyakarta in the sport lessons, students with visual difficulties are allowed not to participate in sport lesson. Instead, tasks or an activity that will lead to better understanding of theory is given to them. In the learning process in the class, the student who has autism will have a special service when they have a practice of reciting poetry. They feel ashamed to show up in their class so they will get a tolerance on practicing in their house using a record system.

Flexibility is necessary in not only the curriculum, but also in terms of assessment. The time allocated for every assessment should be adjusted to enable the student with disabilities to achieve the learning objectives. Thus, it cannot be denied that the holding of inclusive education it challenging for all stakeholders. It takes hard work and cooperation for all parties involved: family, school, community and government.
3.3 The Educator

According to the Handbook of General Organization of Inclusive Education, educators are professional educators who have the main task of educating, teaching, guiding, directing, training, assessing, and evaluating learners on specific education units that carry out the inclusive education program. Educators include: master class, teachers of subjects (Religious, Physical and Health Education), and Special Escort Teachers (Directorate of PLB, 2007:20).

As mentioned in the decisions of Head Education Department of Yogyakarta city, namely Technical Instructions of Organizing the Inclusive Education said that, every units of education for inclusive education at least must meet the standards of success, as follows:

1. The availability of special guidance counselor who can provide learning programs for student with special needs.
2. The availability of facilities and infrastructures for students with special needs, the schools should pay attention to accessibility and the tools that is suitable for the student.
3. The availability of programs activity that aims to develop the inclusive education.
4. The availability of evaluation and certification systems, as well as the management and the process of inclusive education.

Therefore, the explanation above can be outlined that the holding of inclusion education standards, namely:
1. Educators at the unit of education for inclusive education providers have the necessary and adequate learning competences for learners especially for the students with special needs.

2. Each unit of education for inclusive education should have a special escort teacher.

3. The unit of education for inclusive education who do not yet have special escort teachers referred to in paragraph (2), can cooperate with supervisor teacher of schools or other institutions.

In Yogyakarta City, the data that has been obtained about the availability of special escort teacher was counted from the beginning of 2009-2016. The data is presented in the figure below:

Figure 3.3.1 the Availability of Special Escort Teacher
From the data above, in order to implement the inclusive education program, the government of Yogyakarta City distributed special escort teachers to each school to monitor the development of student with special needs. It can be said that the availability of special escort teachers from 2009-2016 has been increasing. In distributing special escort teachers, each teacher is required to assess the type of retardation or special needs (talent) possess by the children. In other words, the aim is to modify the curriculum and teaching standards that suitable with their talents and capability.

Special escort teacher is in charge of accompanying the student with special needs in the process of teaching and learning in regular class (Masyitah, 2015). Special escort teachers are required to have Extraordinary Education (PLB) background to ensure that they are capable of facing the troubles and problems between the student with special needs and the teacher in regular class. Also, the special escort teachers perform that are not
performed by the general teachers that don’t get proper training on the implementation of inclusive school.

According to Plaza Informasi Pendidikan Luar Biasa the qualification and the task of special escort teacher are;

1. Serve as consultant in the implementation of inclusive education in school.
2. Capable of conducting assessment or collecting data about the capabilities, advantages, disadvantages, and the needs of the special needs student which will be used in the formulation of Individual Learning Program and Individual Learning Plan along with the classroom teacher, the counselor guidance, and the other parties who is needed.
3. Can collaborate with the classroom teacher to arrange or formulate the Individual Learning Program and Individual Learning Plan.
4. Can make learning modifications based on the required components.
5. Construct the facilities and infrastructure of inclusive teaching practice in accordance with the characteristics and the needs of students with special needs.
6. Evaluates the Individual Learning Program and Individual Learning Plan that have been implemented and follow up together with the classroom teacher based on the learning outcomes which have been achieved.
7. Weekly monitors the implementation of learning in an inclusive education institution.

8. Able to socialize the student with special needs to the general student before the student with special needs join the study program in the class (PINPLB, 2013).

In learning activities, teachers are facilitator and motivator able to give tasks and deliver responsibilities to each child in order to encourage active learning to all children. In SD Negeri Tamansari 1 Yogyakarta has only 1 (one) special escort teacher, the other is the director of inclusive education. Both teachers facilitated the learning activities for the student with special needs. They made modifications to the curriculum and assessment for student with special needs. The special escort teachers were provided by the Education Department. The special escort teacher comes to SD Negeri Tamansari 1 Yogyakarta twice a week, precisely on Tuesday and Saturday.

Mr. Thomas Risadi as the Director of Inclusive Education in SD Negeri Tamansari 1 Yogyakarta, said;

“Not only doing some assessment and modification of curriculum, the special escort teacher and the teachers of the school also prepared to give a workshop to the parents. This workshop is giving a basic understanding about what is inclusive education, what kinds of inclusive education that teacher give to the students, how to teach them at home, and so on” (Interview on January 10th 2017).

The limited availability of special escort teachers in Yogyakarta causes some schools not to offer inclusive education program (LAKIP Yogyakarta 2014).
Most of the teachers have yet to obtain materials about disability. The teachers didn't understand how to convey the material so that the students could understand correctly. This causes some children unable to understand the lessons taught by their teachers (Hastuti, 2014).

The lack of educator’s knowledge about inclusive education itself becomes a problem. According to the research of International Helen Keller’s Team (2011) teachers are not effective. The research explains that the teachers are only acquiring knowledge and skills through the socialization programs which only focuses on equal treatment among students and not on improving their competence as teachers (Masyitah, 2015). That means, the teacher has not got sufficient competency in teaching children with special needs in school with inclusive program.

In order to have a good implementation of inclusive education programs, the government of Yogyakarta City is trying to do their best in providing the special escort teachers. This diagram below will show the percentage ratio between student with special needs and special escort teachers:
From the graphic above, the percentages of special escort teacher availability are 19% (100 teachers), whereas the number of special needs student are 81% (440 students). It is mean the government needs to increase the number of special escort teacher in guiding the special needs student. It can be seen on the Table 3.3.1 the availability of special escort teacher is increased in every year started from 2009 until 2016. Despite the increase still not it in sufficient with number of students with special needs in Yogyakarta city.

The Government of Yogyakarta City has not only increased the number of special escort teachers, the Government also provided motivation to every special escort teachers and teachers in all schools in serving the students with special needs. Aside from motivation, the special escort
teachers are also given training. There are 103 teachers that have sent for an exposure to school with inclusive education programs such as Qoryah Thoyibah Salatiga and Alfirdaus Surakarta on 2013 and 92 teachers have been sent to same schools in 2015 (Data from Department of Education in Yogyakarta City).

Aside from the government, the school also plays a role in solving the insufficiency of special escort teacher. The school also provide training and socialization to the teachers in order understand how to deal with student with special needs according to their deficiency. In addition, there are parents who are looking for a Special Escort Teachers for their children to help schools in organizing the inclusive education.

In general, in order to improve the confidence of the teachers, the government of Yogyakarta City together with the schools provides training and competence enhancement programs. This show the commitment of Yogyakarta City in providing educations for all children by supporting the implementation of inclusive education programs.

3.4 The Facilities and Infrastructures

Facilities and infrastructure in the school should be appropriate to the need of students especially student with special needs. In addition to the facility and infrastructure used in regular schools, the children with disabilities also need to use special equipment and infrastructure in accordance with their specific needs. The management of facility and infrastructure contribute optimally to the learning activities (Lutfiani, 2015).
In the Law Number 20 year 2003 about National Education System Act 45, paragraph 1 explained that the education institution both formal and non-formal should be able to provide the facilities and infrastructure that supports learning process. The infrastructure should be able to meet the needs of the student, adapted to the growth and development of the potential physical, intellectual intelligence, social, emotional, psychological learners.

According to the General Guidelines for Inclusive Education Organizing (2007), the facility and infrastructure of inclusive education refers to the hardware and software that used to support successful implementation of inclusive education on certain education unit. Actually all of the facilities and infrastructure on certain education unit can be used in organizing inclusive education, but to optimize the learning process needs, it to be equipped and made accessible for the smooth mobilization of student with special needs.

The existence of the facilities and infrastructure for the student with special needs often becomes the question. The Government has provided relief funds through a Regional Government Budget (APBD) for the schools that offers inclusive education. Such assistance is in the form of funding for the management of the school and also the granting of scholarships to the student with special needs.
Table 3.4.1 the Expansion of Achievement Activities of the Inclusive Education Implementation in Yogyakarta city on 2009-2014

<table>
<thead>
<tr>
<th>No.</th>
<th>Facilities and Infrastructures</th>
<th>Years 2009-2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Braille</td>
<td>60 Books</td>
</tr>
<tr>
<td>2.</td>
<td>Wheelchair</td>
<td>7 Units</td>
</tr>
<tr>
<td>3.</td>
<td>Water Closet</td>
<td>7 Schools</td>
</tr>
<tr>
<td>4.</td>
<td>Scholarship</td>
<td>187 Students</td>
</tr>
<tr>
<td>5.</td>
<td>Grey Room (Inclusive Room)</td>
<td>6 Schools</td>
</tr>
<tr>
<td>6.</td>
<td>Resource Center Building (UPT)</td>
<td>1 Building</td>
</tr>
<tr>
<td>7.</td>
<td>Government Transportation Services</td>
<td>1 Vehicles</td>
</tr>
</tbody>
</table>

*Source: Best Practice of Inclusive Education Implementation in Yogyakarta City.*

The government of Yogyakarta City gives a Book of Direction and Technical Management of Inclusive Education Program for the schools that implement inclusive education program. Not only to the school, but the government of Bogor City, Magelang City, Madiun City, and many more also requested for this book. These cities refer to experience of Yogyakarta City in terms of implementing good inclusive education programs. From the data on the implementation of inclusive education management from 2009 to 2016, the government of Yogyakarta City has given 200 books.

The government of Yogyakarta City not only provides the facilities and infrastructure that can help the students with special needs in their learning process, but also provide the government transportation services for the accessibility in transportation. The availability of government transportation services can be utilized to deliver and pick up the students with
special needs to the resource center. The government transportation services are also used for recreation transportation with the special escort teachers to participate on several activities organizes by the government of Yogyakarta City.

On November 5th 2016, the Education Department of Yogyakarta City do the outbound in the Wediombo beach with 100 special escort teachers and 15 students with hearing impairment using the government transportation services. This outbound aims to give a briefing about Achievement Motivation Training to all of the special escort teachers in serving the special needs student. The other activities are how to make a group within the entire 100 special escort teacher in gaining the togetherness and make good teamwork with using a games method. As Mr. Aris Wibowo add;

“The government also gives an award for the students with special needs who have a good performance in their learning process in the school. The award is in the form of the scholarship funds with the amount of Rp. 1,500,000”.

The Education Department of Yogyakarta City, they still have an availability facility like a wheelchair in their office. The Education Department of Yogyakarta City informs all of the parents to ask the government in helping their children do their daily activity. This wheelchair is free for the person who needs it. Mr. Aris Wibowo said;

“The government is happy to help everyone such the parents in requesting the facilities that needed by their children with special needs”.

Additional facilities and infrastructure is given by the implementing agencies of inclusive education program. According to Hastuti in Solider
that exist during the time was built without regard to the student with special needs. The building is unreachable by students with special needs, there is even two floors without any lift and stairway ramp (Hastuti, 2014). This research found that, this case exists because previously these schools are general schools that have never run an inclusive education program. In solving this matter, the school like SMK BOPKRI 2 Yogyakarta and SD Negeri Tamansari 1 Yogyakarta added a stairway ramp.

For the visually impaired student, the government of Yogyakarta City provided Braille to the schools. According to BANA (Braille Authority of North America), Braille is a system of touch reading for the blind which employs embossed dots evenly arranged in quadrangular letter spaces or cells (BANA, 2002). With this, the person with visually impaired (blindness) can read through the raised dots by their fingers. The Table 3.4.1 the government of Yogyakarta City has sent 60 braille books in to the schools of SMA Pembangunan Yogyakarta and SMA Muhammadiyah 4 Yogyakarta. The braille that given by Yogyakarta city government is different like usual. That braille is the National Examination packet that has been translated into the braille dots (alphabets or number).

In facilitating the students with special needs, the SMP Negeri 15 Yogyakarta have been equipped some facilities that help the student with special needs in their learning process. The facilities include: Guiding Block Floor, Wheelchair, Water Closet, Library and Books. In an interview with Mr. Nurbowo, the guiding block floor is the signpost for the student with
special needs to make them easy to go to the class or wherever they want. Each of the 3 students in SMP Negeri 15 Yogyakarta is getting special service and attention from the school, such as facilities and infrastructure that suitable to their needs.

In supporting the learning process of student with special needs, SD Negeri Tamansari 1 Yogyakarta was given facilities like; Science Book about Special Needs Student, Braille, Wheelchair, the Special Chair for Hyperactive Student, Water Closet, Library and Books. SD Negeri Tamansari 1 Yogyakarta is the general elementary school that accepts the special needs student and put them together in the same class with the general students. The Inclusive Director in SD Negeri Tamansari 1 Yogyakarta explained to Solider News (05/19/2015) in order to prepare for the national examination, the school will provide the facilities that can help the students with special needs to minimize the occurrence of errors in answering the questions during the examination. Moreover, the Committee of National Examination had prepared the examination worksheets with big fonts for visually impaired student. Also, teachers will assist each student during examinations. Normally, the student choses the answer and the teacher guide the student answer to the computer (Wijaya, 2015).

On the other hand, SD Negeri Bangunrejo 2 Yogyakarta has facilities that are useful in supporting the learning process for student with special needs: Water Closet, Stairway Ramp, Wheelchair, Sunglasses, Free Medical Checkup, Library and Books. In providing the free medical checkup for all of student, the Helen Keller International Foundation has helped SD Negeri
Bangunrejo 2 Yogyakarta by providing dental and eye check-up for all students. In interview with Mr. Sumarno as the Daily Field Officer of SD Negeri Bangunrejo 2 Yogyakarta, said;

“We are also making cooperation with Sardjito Hospital and American Company in providing the sunglasses for the student who has a visual impairment”.

The SMK BOPKRI 2 Yogyakarta has a different condition. Aside from the facilities like Water Closet, Braille, Sunglasses, Stairway Ram, Library and Books, they also provide Hearing Aids for the hearing impairments student. This is aims to help the student with hearing impairments are easy to listen when someone talked to them and to help them in getting the materials that given by the teacher.

In order to add facilities and infrastructure, all of the schools need to make a proposal to the government of Yogyakarta City. This means that the school must admit a detailed budget for the facilities and infrastructures they need. This is a transparency mechanism between the government and school in distribute the budget or facilities, to those proposal which is submitted by the school could be used as the data for the government in making a final report.

However, there are some schools that don’t get the budget to improve their facilities. Even they make a proposal, sometimes they don’t get the budget from the government. They complain that the facilities for special needs student are still limited. But the limitations of facilities and infrastructure, does not preclude the school to improve the quality of learners.
The school should be able to use maximize all of their facilities and infrastructure for teaching and learning activities. In addition the teacher also must be good at identifying the exiting limitations. The teachers should be more creative in teaching, so that students will remain enthusiastic in the learning process.

Facilities and infrastructure are important factor that determine the success of education including the inclusive education itself. Schools that implement inclusive education programs require more facilities and infrastructure than the schools that have yet to implement the program. The former caters students with variety of needs provide more attention in order to foster confidence and independence among student with disabilities.

3.5 The Budget

In the budgeting process, as Mrs. Rosmiyati said:

“The student with special needs pays the same school tuition fee (SPP: Sumbangan Pembinaan Pendidikan)”.

In addition Mr. Sumarno said:

“For families who have experienced constraints in paying school tuition fee, the Government has the Card Toward Prosperity (Kartu Menuju Sejahtera), that aims to help educational allowances for poor families who lives in the Yogyakarta city”.

Aside from the Kartu Menuju Sejahtera, the government of Yogyakarta City is also preparing a Disabled Family Empowerment Program (Program Pemberdayaan Keluarga Difabel). This empowerment program provides cash grant with the amount of 1 million per family. This assistance
can be obtained when the family of the student with disabilities submitted a proposal grant to Forum Communications Family of Children with Disability (FKADK: Forum Komunikasi Keluarga Anak Dengan Kecacatan) and to the Social Department. Further, in determining the eligibility of beneficiaries, the Social Department conducts a feasibility study or a visit to the applicant's homes to ensure the feasibility of granting assistance.

In 2012, 20 families in the Yogyakarta City received the assistance as part of the Disabled Family Empowerment Program (Rahayu, 2013). After the verification process and determination of recipient families, social department, the FKADK and the recipient's family made an agreement about the use of cash assistance. Each recipient will get the supervision and mentoring from escort groups by Social Department. In the use of the grant upheld the principles of the transparency, namely the report on the use of funds business creation.

Under Regulation 21 issued by the Government of Daerah Istimewa Yogyakarta in 2013 about Organizing an Inclusive Education, Article 2 Point 3 and 4 explained that in organizing an inclusive education, the Government is obliged to guarantee the availability of facilities, infrastructure and financing. In ensuring the fulfillment of inclusive education infrastructure by the Yogyakarta city Government, the Central Government and Government of DIY provide assistance to the school with inclusive education, in the form of professional help and possible upgrade on facilities and infrastructure.
The financing of inclusive education for Yogyakarta City is sourced from the State and Regional budgets. To obtain the funds from the Central Government, the Education Department should submit a proposal specific for inclusive education. In the interview with Mr. Aris Widodo, as for the amount of the budget to organize inclusive education is as follows:

Figure 3.5.1 the Total Amount of Inclusive Education in Yogyakarta City Years 2014-2016

![Total Amount](chart.png)


From the data above, the Yogyakarta City government is transparent regarding the funds obtained for inclusive education. These funds were previously obtained from proposal submissions of the Education Department of Yogyakarta City to the Institution of Special Coaching Children (*LPKA: Lembaga Pembinaan Khusus Anak*). These funds have been in the allocation for some activities, as follow;
1. Assessment and Identification activities;
2. Curriculum Modification;
3. Incentives for Educational Personnel Involved;
4. The Procurement of Facilities and Infrastructures;
5. The Empowerment Roles of Communities and NGO’s;
6. Scholarship;
7. Disabled Family Empowerment Program;
8. The Procurement of Workshops for Society, Teachers and Parents;
9. Development of 6 Grey Rooms (inclusive room) for the schools that have the special needs student Hyperactivity and Autism experiencing;
10. Education and Training for teachers;
11. The establishment of Resource Center;
12. Government Transportation Services;
13. Recreation / Outbound in implementing the Achievement Motivation Training for the teacher;
14. Training of Trainers for the teacher;
15. Special Expenditure for the school that implement the inclusive education, and many more.

The focus of the budget is on the main program that the government has been set on their proposal;

Table 3.5.1 Budgeting of Planning Activities on 2014-2016
<table>
<thead>
<tr>
<th>No.</th>
<th>Activities</th>
<th>Budget Amount per Years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2014</td>
</tr>
<tr>
<td>1.</td>
<td>Development and addition facilities and infrastructure for Resource Center</td>
<td>500.000.000</td>
</tr>
<tr>
<td>2.</td>
<td>The Assessment of special needs student</td>
<td>6.250.000</td>
</tr>
<tr>
<td>3.</td>
<td>Speaker Honoraria Assessment of special needs student</td>
<td>24.000.000</td>
</tr>
<tr>
<td>4.</td>
<td>Education and Training for Regular Teacher and Special Escort Teacher</td>
<td>25.000.000</td>
</tr>
<tr>
<td>5.</td>
<td>Workshop for School of Bakat Istimewa and Cerdas Istimewa</td>
<td>25.000.000</td>
</tr>
<tr>
<td>6.</td>
<td>The Honorarium of Special Escort Teacher</td>
<td>151.800.000</td>
</tr>
<tr>
<td>7.</td>
<td>Coordination Meeting of Resource Center Inclusive Education</td>
<td>15.000.000</td>
</tr>
<tr>
<td>8.</td>
<td>Coordination Meeting of school organizer inclusive education</td>
<td>19.000.000</td>
</tr>
<tr>
<td>9.</td>
<td>Yogyakarta’s Program as the Inclusive City</td>
<td>800.000.000</td>
</tr>
<tr>
<td>10.</td>
<td>Vocational Training of special needs student</td>
<td>200.000.000</td>
</tr>
</tbody>
</table>

*Source: The Implementation of Inclusive Education Management in Yogyakarta City on 200-2016.*

In the allocation of special funds for the schools that implement inclusive education program, the schools are required to be active in coordination with the Education Department. In order to get funds from the local government, the schools are required to make a proposal submission.
The proposals submission made by the school is an important thing for the local government in conducting the budget from the Regional and State budgets (Central Government). In the reality, there are some schools which have difficulty in obtaining funds, the funds given is insufficient and sometimes they don't get the budget from the government. As Mr. Aris Widodo said:

"We did reject the proposal submission given by the school if they late to submit their proposal to the local government. In fact, we have been informed that the limits proposals submission is 1 month. For example is the SD Negeri Bangunrejo 2 Yogyakarta was late to submit their proposal, so we eventually rejected it. Besides, there is still schools follow the information and they have been submitted their proposal before the limitation submission is over. So, they get the funds from the Government with accordance to the proposals funds raised".

In addition, the Education Department implies that the implementation agencies are still limited in making the proposal. In making the proposal, the team in charge that makes the proposal is needed. The task of the team is to take a control (analyze) and matching up with the programs between school and government. The lack of the team is also one of the problems that exist. However, in some cases, the proposals made by the schools were rejected. The programs that was listed in the school’s proposal was not important and not suitable with the programs that made by the Education Department in implementing the inclusive education program. Mr. Aris Widodo adds:

“We will support all of the school that implements the inclusive education program in their school, not only for those 69 schools that receive a degree from the government will get the funds. But all of the schools in Yogyakarta City that have not been listed in the government’s degree also eligible for the inclusive education
program’s funds if they ask and submit their proposal to the government”.

In the implementation of the inclusive education program, the local governments provide the funds for the schools. Furthermore, the Government expects the school try to learn to be independent in applying for financial assistance to various agencies: government, private sector, or other institutions working on similar interest. However, the implementation of inclusive education that is carried out in regular schools with adaptations is need and requires a good financial management. It would be require the financial management that is able to meet a variety of needs in implementing inclusive education and overcoming the various problems linked to funding.

3.6 The Environment

With the promulgation of Mayor Regulations of Yogyakarta No. 47 year 2008 about the Implementation of Inclusive Education. The Education Department of Yogyakarta City interpret that regulation as a basis to facilitate access for children with special needs in obtaining the education as in General. As Mr. Aris Widodo said;

"We oblige and require all schools in Yogyakarta City to implement the inclusive education program".

Therefore, the Decree about Technical Guidelines of Inclusive Education Implementation No. 0063 year 2009 issued by the Head of Education Department of Yogyakarta City which implies to the Establishment Decree of the Schools that implement the inclusive education in Yogyakarta City on 2016. It can be seen from the diagram below;
From the above data, there were 937 schools spread into 14 Sub-Districts in Yogyakarta City. There are 69 schools that implement the inclusive education which spread in 5 Early Childhood Education, 3 Kindergarten, 29 Elementary School, 13 Junior High Schools, 12 Senior High School, and 7 Vocational School. The percentage stated that only 7% of schools which implement the inclusive education program from the 937 existing school. These data shows that the schools participation are still less in implementing the program of inclusive education. However, in this case Mr. Aris Widodo said:

"theses 69 schools which implement the inclusive education programs is the registered schools and received a decree from the
local governments in implementing that program. While the schools are not registered and not get a decree from the government is still obligated to implement the inclusive education program in their schools”.

Besides there is an existing regulation that requires each school to implement the inclusive education program, those schools are willing and feel ready to accept the children with special needs and implement that program in their school. On the other hand, these 69 schools are asking for the decree from the government is aim to get more funds to perform the inclusive education program. So, how about the other schools that has not received the decree from the government? As Mr. Aris Widodo said:

“If all schools in Yogyakarta City get a decree from the government to implement the inclusive education program will result some children from the other district like Bantul, Kulonprogo dan Sleman will come to the school in Yogyakarta City, because in their district is not yet ready to implement this program. In fact, from 69 schools and the number of students with special needs on 2016, half of them are from outside the Yogyakarta City”.

This is a strategy of local government in managing the inclusive education program. It doesn’t mean the schools that have not received the decree from the government do not implement the inclusive education program. In some case, the Education Department just forced them to accept the students with special needs and implement that program. This thing is to anticipate the number of others people from outside of Yogyakarta City who attend school in Yogyakarta City. Also, those schools are feeling not ready to accept them. Mr. Aris Widodo adds:

“We force all schools in Yogyakarta City to implement the inclusive education program, even though they not received a decree from the government. For example is SMA Negeri 2
Yogyakarta that we are forced to accept the students with special needs in their school, with a noted there are a relation between us (Education Department) with SMA Negeri 2 Yogyakarta in giving a control and training to the teacher and students with special needs in order to get a decent education”.

The other schools that have not received a decree from the government but still applying the inclusive education program are: SD Negeri Lempuyangan 1 Yogyakarta, SD Negeri Lempuyang Wangi Yogyakarta, SD Negeri Widoro Yogyakarta, SMP Muhammadiyah 10 Yogyakarta, and etc. This is one effective ways of Yogyakarta City government in the management of inclusive education program. The restrictions on granting of the decree is aimed at limiting the number of children from outside Yogyakarta city who attended school in the Yogyakarta City; there are preferential rights for people who live in Yogyakarta City in order to obtain the funds that have been prepared by the local government and facilitate the government of Yogyakarta City in supervising and controlling the implementation of inclusive education programs.

In this part, the environment refers to the stakeholders who are involved and ware instrumental in the process of formation and implementation of inclusive education. The parties may represent a group or individual responsible with interest in educational activities. The main stakeholder here is the student(Gultom, 2015). With the existence of students, then the involvement of the other actors becomes necessary. The later performs the roles and responsibilities directed at fulfilling the needs of every student in the learning process.
The others educational stakeholders such as the society should always be involved in order to advance the education. Moreover, in the spirit of regional autonomy where education is also one of the devolved areas, then the society’s involvement is a necessity. In order to attract the sympathy of the society so that they will be willing to participate in improving the school, there is a need to do various things, such as informing the society about the school's programs.

The schools that implement the inclusive education need to manage well the relationship with the society in order to create and build a good relationship in the context of efforts to promote education in the region. However, in order to create a good relation we need to know that there are some other actors who became the main stakeholders of inclusive education:

Figure 3.6.2 The Schema of Inclusive Education Actors
From the schema above, the student with special needs is the person who gets the most attention from the other actors. The role of the actors in serve the children with special needs are:

1. Parents

Parents are a teacher at home. The parents are the first person who provides education and guidance to their children. Parents take an important role in improving the development of their children. In dealing with children with special needs, the parents becoming the most effective teacher because the parents are very familiar with the character and behavior of their children, following the development of their children, and complete the learning support services at home so that children can develop their talent.

2. School
The school in here means, the people who is around the special needs student in school, like; another student and teacher. The function of another student is develop the tolerance, self-confidence and motivation in the learning process, help and supports each other. On the other hand, the teacher’s tasks being a leader in controlling and coordinating the school’s planning, facilitates the creation of an inclusive and friendly learning environment / controls the implementation of existing policies, providing innovation and motivation for each students, addressing the needs of students in learning as accommodating, and plan, implement, and evaluate learning programs in line with the educational foundation based on democracy, fairness, and without discrimination.

3. Government

The role of government in addressing inclusive education program is very big because government is the source of regent policy itself. The policy is very important to provide purpose and direction in the realization of policies or programs they have been set. Not only as the actor who implements that policy, but the government is expected to disseminate their policies so that the society know and deal with existing problems. The government also served as companion and supervisor of the policy implementation to ensure that the policy implementation is in accordance with the government expectation (goals). The Government needs to build a
network among other stakeholders so that they can work together and collaborate effectively.

4. Society

The society serves as the social control against the government policy and helps the government in monitoring the inclusive education policy. The society is entitled to access information and the source of information on this policy. The existence of support and attention from the society towards the children with special needs is indispensable in fostering self-confidence in the process of socializing with others.

5. Resource Center (Extraordinary School)

Extraordinary school is a learning resource center for special education which is useful in providing support services for the schools that implement the inclusive education. Extraordinary school also opened a consulting service. Extraordinary schools also train the special teachers to cater the special needs of the students in the process of teaching by providing training for the general teachers in the general school.

6. Non-Government Organization (NGO)

NGO is a non-profit organization, citizen-based association that operates independently from the government, task-oriented and driven by people with a common interest, usually to deliver resources or serve some social or political purpose. NGO can help in the implementation of the regulation or policy on education. NGO
could also be a center of information in the implementation of inclusive education as well as working with networks in building partnerships among governments, society, schools and parents.

7. Academic Institution (Perguruan Tinggi)

Academic institution serves as the source of quality educators. In a way, it also assists the government in designing and implementing a policy. Academic institution requires training and mentoring for the school that implement the inclusive education program.

In terms of social relations, there is still bullying between the student with special needs and others students. In the level of the family, as special needs children, some parents do not acknowledge nor accept that their children have a special need which requires specific attention (Wibowo, 2016). For example; when the parents wants to determine the school for their children, the parents just push their kids into the general school, whereas the quality and ability of their children is not compare with the general students or the school that student entered is not suitable with their capability. It still being a huge case for the special needs student, it is kind like bullying from their parents, because they feel ashamed to admit that their children have special needs. The reason why they did that, because they don’t want their children got mocking by the others people.

In the other cases, the students with special needs are bullied by their friends, as Mr. Sumarno said;
“In the school activity, the special needs student still got bullied from their friends, but the bullied still can handled by the special needs student. The role of teachers also important in guiding the general students to not bullying the other students”.

Consequently, students with special needs feel embarrassed and hesitant to interact with the normal people because they will feel different. The task of the teacher is to teach them how to accept their deficiency and also how respect each other.

All of the actors have their own role in implementing the inclusive education program. Mostly, schools are satisfied by the government service. The government gives more attention to schools with inclusive education program. For example, when the school requests for new tools for students with special, the government eventually provide for it.

In order to minimize the problems, all of the stake holders should cooperate in supporting this inclusive education program. The existence of periodic information reports on the progress and needs of special needs children between parents and teacher in school is necessary. The teacher did collaboration with teachers in the extraordinary school to design the learning programs, modify the learning activity and curriculum that suitable with the needs of the special children.

In the academic institution side, the parties involved in implementing this inclusive education is the Universitas Negeri Yogyakarta from Department of Extraordinary Education (PLB: Pendidikan Luar Biasa) they help the school and the government in conducting the assessment for student with special needs. Also, Universitas Gadjah Mada from Department of
Psychology helps the school and parents in the assessment process and also opened a consultation session about the student with special needs.

On the other hand, Anak Hebat Mandiri is non-profit organizations, that open the therapy center and offers education related program to assist the children with special needs, family consultation, the home visit therapy, homeschooling, mentoring among schools or teacher’s companion at school (the shadow teacher) and program of socialization and education of smart parenting.

The other departments like Social Department in Yogyakarta City also participate in giving services to the student with special needs. Loka Bina Karya is one form of the services is still under the auspices of Social Department. It provides facilities and social rehabilitation for people with social welfare problems, especially to the student with special needs. Activities related to social guidance and work skills are implemented to carry out social functions for the attainment of equal opportunities in all aspects of life and livelihood in society. Training on; sewing, embroidery, carpentry, welding, webbing, leather craft, screen printing, and batik were also providing possible livelihood among student with special needs.

The government program for educational activities such as training and seminars with topics according to the needs of the inclusive schools are intended for all actors. All of the actors require seeking assistance in the procurement of teaching aids and learning tools for student with special
needs. The program is expected to go well by doing the preparation necessary for the success of the inclusive education program.

### 3.7 Special Service

Special education services are important to meet the needs of the student with special needs (Suparno, 2008). This education service aims to increase the knowledge and develop the talent of student with special needs accordance with their abilities. In serving the children with special needs, the educational services provided could be quite different from the other general student. The education services provided must be intensive and needs more attention due to the special need students.

This situation that requires the adjustments in educational service provision is needed. The diversity among student makes it difficult for teachers to provide appropriate education services. Thus, there is a need for teachers to have knowledge and understanding about the optimal advantages of the available service.

The schools and the government of Yogyakarta City try to provide the several services to implement the inclusive education program, that are;

1. Additional Class

   Additional class is another service given to students with special needs. Mostly, those schools in Yogyakarta City give an additional class when the students finish the school hours. With
additional class, the teacher can provide more attention on subjects which has not been understood fully by the students by repeating a previous lesson or discussing the examination questions. With this, it is expected that additional classes will improve the academic ability of the students.

2. Potential Development

In looking at the potential development of the students with special needs, schools are required to conduct the identification and assessment process that aims to find out the needs and the abilities of the students. The existence of the improvement ability of the student with special needs aims to develop his potential. The diversity of obstacles which belonged to each student should not discourage the teachers to assist them in developing its potential.

For example, in SD Negeri 2 Bangunrejo Yogyakarta there are several examples of activities in facilitating the potential development of student with special needs. After identifying the students potential, there are some students who can be experts in the field of automotive (shelter work shop). The school not only facilitates the ABK in developing the potential of their skills, but the government is also involved. The government gave training to the student with special needs on mirror painting and facilitates a laundry where the students were taught how to wash, iron, fold and envelop clothes for costumer.
The management of learning skills for student with special needs is not easy because the needs and skills of students are different. On the other hand, the student with special needs need a long period of time to learn. Therefore the teacher and the government should be patient in training students with disabilities. This emphasizes the importance of a caring nature among schools to harness potentials and skills of student with special needs.

3. Additional Teachers during the Examination

According to Mr. Thomas Risadi, in SD NegeriTamansari 1 Yogyakarta when the special needs student confront the national examination, they commissioned more than 1 teacher to supervise each class. The teacher supervises the student with special needs during the exam. The teacher also gives the national examination worksheets with big font sizes or the braille national examination for visually impaired students. The goal is help the students when they have difficulties during examination. Therefore, it is the task of the teacher to guide the student in answering the questions for the student with special needs to pass the examination.

4. The Special Creation of Letter Completed Learning (STTB: Surat Tanda Tamat Belajar)

The presence of special STTB for student with special needs aims to help them in continuing level of education. The purpose of the STTB creation is to cater the student with special needs which do not follow the national exam and do not have a
score of national examination. In the STTB there is a description that the owner of this STTB is the student with special needs. The purpose is to guide the schools in accepting students with special needs suitable to their facilities or not.

5. The Establishment of Technical Implementation Unit (UPT: Unit Pelayanan Terpadu) Disabilities Education Services and Resource Center

The establishment of UPT disabilities service is part of the government of Yogyakarta City plan since 2008. As the time passed by, the government formulated the Tasks, Principal, and Function of the UPT in the form of Mayor's regulation. The constraints of UPT inauguration is because the local government not dares yet to pass the regulation and the development of UPT disabilities. In addition, the staff inaugurated participated in the management of UPT are not dared yet to be defended, such as like; the Head of UPT, Administrative Section, the Functional Groups and other employees. So that this UPT still not yet ratified, which resulted in increasingly less focus and being challenge to the Department of education in implementing this inclusive education (interview with Aris Widodo on 9/1/2017).

In December 29, 2016 the government of Yogyakarta City inaugurated the UPT for disabilities service(Reza, 2016). The UPT for disabilities service is located in SD Pujokusuman, Kolonel Sugiono Street of Yogyakarta. The establishment of UPT disabilities
education services and resource center or Disability Services Unit (ULD: Unit Layanan Disabilitas) is part of the institution that serves as an organizer that facilitates the welfare of the person with special needs. This is implemented through Rule 96 year 2016b issued by the Mayor of Yogyakarta City which mandates the Establishment of Technical Implementation Unit Disabilities Education Services and Resource Center. This UPT of disabilities service operation starts on January 2017. According to Sulistyo (5/1/2017) in Liputan 6, this UPT is a form of Yogyakarta government’s support in facilitating the effective implementation of inclusive education in the City (Saban dar, 2017).

In addition to the form of services provided the existence of policies about the protection and fulfillment rights of the people with special needs that has been mandated under the Government Regulation of Daerah Istimewa Yogyakarta Province No. 4 year 2012. Also, the Committee on the Protection and Fulfillment Rights of the people with special needs was organized through the regulation No. 8 year 2014, and regulation No. 47 year 2008 also stated the Implementation of Inclusive Education in Yogyakarta City. These regulations provided equal rights in giving education for children with special needs.

The Yogyakarta City government not only did the creation and strengthening of the policies they have made, in the process of introduction and disseminating the inclusive education program, the government has been pioneering the Four Inclusion Sub-districts which coincides with the
International Disability Days Event in Yogyakarta on December, 6th 2015 (Rusqiyati, 2015). The 4 sub-districts that set to be an Inclusive Sub-district are Tegalrejo Sub-district, Wirobrajan Sub-district, Kota Gede Sub-district and Gondokusuman Sub-district. This initiative is in line with the Degree No. 339 year 2016 issued by the Mayor of Yogyakarta about the determination location of the District Model of Inclusive City in Yogyakarta. The purpose of this is to facilitate the coordination to guarantee protection and fulfillment rights of people with special needs which will make Yogyakarta an Inclusive City.

From the explanation above, it can be inferred that various services are provided by the school and the government of Yogyakarta City. This implies the commitment in implementing the inclusive education programs. This is a challenge for the people who are expected to participate in helping the inclusive education programs are implemented. The children with special needs require more guidance and attentions from the agencies who implement inclusive education programs. Flexibility of the learning process is necessary to help the students with special needs in receiving, understanding, and gaining confidence in their daily life.