

# Education Budget Politics: Is It Pro-Disabilities? Case of Yogyakarta Municipality, Indonesia

<sup>1\*</sup> Al Fauzi Rahmat, <sup>2</sup>Eko Priyo Purnomo, <sup>3</sup>Dyah Mutiarin, <sup>4</sup>Ajree Ducol Malawani

<sup>1,2,3,4</sup>, Universitas Muhammadiyah Yogyakarta, Indonesia

**Abstract** This article aims to examine the education budget policy allocated for inclusive education programs, wherein providing a budget is highlights. In this context, Yogyakarta City government is submitting because of its embracement unto inclusive budget post for education. This paper used a qualitative approach with document-analysis method to analyze the inclusive education budgets from 2017 to 2019. The research findings are; first, the budget allocation for inclusive education is considering to be minimal when compared to other program budget posts. In 2017, budget allocation was only 1.02%, in 2018 amounted to 1.05%, and in 2019 1.19% of six programs set out in the educational development program objectives. Second, a critical review of the budget and realization of 2017 to 2019 inclusive education program has found to be not optimal absorbed as desired achievement targets. Even so, the evaluation of budget absorption includes in the high category on performance appraisal. Third, the number of inclusive schools and the percentage of teachers according to qualifications from 2017 to 2019 has been increasing. Fourth, the budget for the education development program in 2017 to 2019 has declined. Nevertheless, more importantly, the budget heading for inclusive management education in 2017 and 2019 has increased. Therefore, this has proven that the Yogyakarta City government has committed to realize inclusive education and deserves to establish as a region that cares about inclusive education.

**Keywords:** Education Budget, Policy, Persons with Disabilities, Yogyakarta City

## 1. Introduction

The lack of planning and policies, especially in education, raise issues from people with disabilities in Indonesia, which made urgency nowadays. (Andriansyah, Taufiqurokhman, & Wekke, 2019; Bella & Dartanto, 2018; Oktadiana & Wardana, 2019; Tigere & Moyo, 2019). People with disabilities, as referred to RI law no 8 of 2016, are people who experience physical, intellectual, mental, and/or sensory limitations. Therefore, their activities need to policy support, including strategic support in the aspect of inclusive education, which is one of the mandatory affairs related to basic services (Afifah & Hadi, 2018; Sari, 2020; Yuantini, 2019). Inclusive

education focuses on aspects of equality and equal opportunities in the delivery of education (Wicaksono & Diamantina, 2019; Widinarsih, 2018).

To realize the fulfillment of the right to education of the people with disabilities, several government agencies in Indonesia have formulated an inclusive education policy (Hanjarwati & Aminah, 2014). The term inclusive education is an educational intended for all students without exceptions organized by regular public schools (Hanjarwati & Aminah, 2014; Hanjarwati, Suprihatiningrum, & Aminah, 2019; Rohmawati, 2018). So that all student have the opportunity to obtain quality inclusive education service facilities, opportunities to socialize with fellow children, empathy and sympathy from the all student, to realize inclusive education process and improve the education management system (Afifah, 2018; Sunandar & Dian Firdiana, 2017).

\*Corresponding author Eko Priyo Purnomo

Email: [eko@umy.ac.id](mailto:eko@umy.ac.id)

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However, in reality, in some countries, inclusive education policies for people with disabilities have not been adequately accommodated (Waldes Hasugian, Gaurifa, Blandina Warella, Haries Kelelufna, & Waas, 2019). The needs of persons with disabilities in the educational aspect are considered rarely addressed in the majority of initiatives in the development process (Hanjarwati et al., 2019). Therefore, this then causes them to tend not to get equal rights of service and involvement in development.

A few studies in support of the inclusiveness of people with disabilities are considerable, and it includes providing all services and access (Kumar, 2017; Roslina & Rahayu, 2019; Wibowo & Muin, 2018), focus on education and health services (Tigere & Moyo, 2019; van Nguyen, Do, Le, & Mai, 2018; Wiesel, Whitzman, Gleeson, & Bigby, 2019), involved in the political contexts (Boonyaruttanasoontorn, 2019; Halder & Argyropoulos, 2019; Kauffman & Anastasiou, 2019), opportunities for career development and employment (Boeltzig-Brown, 2017; Harry, 2020), and also, access and assistance support in technology (Sprunt, Deppeler, Ravulo, Tinaivunivalu, & Sharma, 2017; van Nguyen et al., 2018). However, what missing from this debate is a discussion about the policy of allocating the education budget for persons with disabilities of the total education budget available. Thus, this shows the significance to illustrate the extent of the government's alignments in fulfilling the rights of education guarantees for persons with disabilities. Therefore, we assume that the fulfillment of assurance from the availability of the education budget can minimize the discrimination treatment for persons with disabilities.

Quality education became one of the main goal of United Nation in achieving the targeted SDG by 2030 (Notoprayitno & Jalil, 2019; Sukri & Indartono, 2020; Waldes Hasugian et al., 2019). The sustainable development goal (SDG) provided that 'ensuring the quality of inclusive and equitable education and increasing lifelong learning opportunities,' which one of the targets is to focus on the importance of supporting access for persons with disabilities (Santoso, 2019;

Sprunt et al., 2017). It certainly shows that not only guarantees education in a gender context (Camilleri & Camilleri, 2020; Kunnath & Mathew, 2019). This provision guarantee education in the context of persons with disabilities in accessing education and obtaining rights (Kunnath & Mathew, 2019; Manandhar, Hawkes, Buse, Nosrati, & Magar, 2018). Moreover, the issue of education guarantee in the context of gender can be able to push the issues of educational inclusivity for persons with disabilities (Hui et al., 2017).

Furthermore, to implement inclusive education in Indonesia, there are at least a few references to the implementation of inclusive education, namely the philosophical, religious, historical, and juridical basis (Attache, 2019). Based on these four pillars, education must penetrate the goals of sustainable development through inclusive education towards accessibility, participation, and justice (Attache, 2019; Emong & Eron, 2016). Accessibility of education is certainly a right for everyone, including education for persons with special needs, therefore we need an inclusive education policy on the issue of guaranteeing education for people with disabilities, especially the allocation of the budget.

In relation to inclusive education policies, this indicates the findings of several governments, both national and local level, in designing and establishing a policy to allocate an education budget for persons with disabilities that are considered to have shortcomings still and are inadequate to support the development process and its services (Halder & Argyropoulos, 2019; Nugraha & Wibowo, 2020; Pujiastuti, Sujarwoto, & Hidayati, 2017). Therefore, to realize equality of education rights for the community, including persons with disabilities previously considered low and difficult to implement, this requires the right rules or regulations and can guarantee their implementation (Afifah & Hadi, 2018). Moreover, special attention is needed to address educational policies that discriminate against people with disabilities. Thus, they need a level of protection and services for them (Ochoa et al., 2017).

As one of the regions that have intensified inclusive education is the Yogyakarta municipality, through Regional Regulation No. 4 of 2019 on the Promotion, Protection, and Fulfillment of the Rights of Persons with Disabilities. It is undoubtedly providing education rights for persons with disabilities. Therefore, Yogyakarta City is considered to be a pilot City and is able to provide donation efforts to the province of Special Region of Yogyakarta in 2024 to be a City that is friendly to accessibility for persons with disabilities and able to win an Inclusive Education Award again. However, as a City that has a mission 'educational services that continue to increase beyond the minimum service standards. Has it optimized the rights of inclusive education for persons with disabilities? A total of 85 schools targeted by the Yogyakarta City government can provide support and inclusive guarantee by the year 2022.

Furthermore, instead of increasing the quality of inclusive regular public schools, the government must also optimize the allocation of its education budget. Therefore, can Yogyakarta City government be able to provide an optimal budget allocation for the success of inclusive education in regular public schools? Wherein the result of the study of Rahajeng (2013) contended that the Yogyakarta City government is considered one with least budget for people with disabilities. Also, there are still schools that tend to reject students with disabilities due to the lack of access to education services (Hanjarwati & Aminah, 2014; Yuwono, 2017).

Moreover, our brief review of the realization of the direct expenditure of the total education budget in 2017 was 91.75%, 2018 was 93.52%, and 2019 was 89.42%. It shows there is a decrease in the realization of direct expenditure in the education sector. So that it is a higher level of urgency in terms of education budgeting that has allocated for persons with disabilities, is it well-accommodated and maximized, as well as pro-disabilities? Therefore, it is necessary to focuses to improve the quality of education, such as the quality of teachers and students as well as support for

educational facilities (Purnomo, Obisva, & Astutik, 2019).

However, the vital priority is budget allocation which must follow the needs of inclusive education can run optimally. Thus, the critical question of this research is explicit – to what extent is the budgeting formulation in the education policy for a student with disabilities in the Yogyakarta City government? Then, another critical point is also about 'Is, has the budgeting for inclusive education for a student with disabilities been realized optimally, and according to established standards?

Therefore, this paper aims to analyze 'to examine the education budget policy allocated for inclusive education programs, wherein providing a budget is highlights.

### **Inclusive Education Policy for Person with Disabilities**

The provision of inclusive education guarantees for persons with disabilities has recognized as one of the main targets in the number four sustainable development goal (Afifah & Hadi, 2018; Camilleri & Camilleri, 2020; Hui et al., 2017). The optimization of education for persons with disabilities should be a significant concern for the government to provide optimal fulfillment of national education standards to overcome their limitations (Waldes Hasugian et al., 2019). However, several countries still do not pay enough attention to the rights of persons with disabilities, thus in practice, they show poor performance (Tigere & Moyo, 2019).

Besides, in Indonesia, it is also observed that there are still governments that are less serious in focusing on inclusive education policies for people with disabilities, so this needs to be handled seriously (Ratnaningsih, Arhasy, & Hidayat, 2015). Furthermore, inclusive education in Indonesia is also observed as not fulfilling the concepts and guidelines presented, such as teacher qualifications, facilities and infrastructure, as well as family and community support, so many obstacles are faced in their implementation (Oktadiana & Wardana, 2019; Wibowo & Muin, 2018).

However, efforts have been intensified by governments to respond to their educational rights through regulations and their implementation (Notoprayitno & Jalil, 2019). So it must be planned, organized, monitored, and evaluated based on quality standards related to inclusive education for people with disabilities (Waldes Hasugian et al., 2019). By creating the basic structure of regulations, they can protect by the legal umbrella (Boonyaruttanasoontorn, 2019). It shows that awareness is needed from the government so that the improvement mechanism to accommodate the needs and rights of persons with disabilities can become the mainstream in formulating policies (Emong & Eron, 2016).

### **Education Budgeting Support and Facilities Need for Disabilities**

Funding provided by the government in the education sector can make an important contribution to the growth of people with disabilities. However, in reality, there are still governments that do not pay enough attention to funding support for education for people with disabilities, so that in practice learning is hampered (Amka, 2019; Boeltzig-Brown, 2017; Nisa, 2019). As the importance of policy reforms, in the context of education, developments to spend the state budget in Indonesia, both central and regional, amounting to 20 percent is earmarked for the education sector (Andriansyah et al., 2019; Razzaq & Ridho, 2019; Wahyuni, Soejoto, & Sakti, 2019).

However, studies Wahyuni et al., (2019) argue that, aside from the Jakarta provincial government, other provinces in Indonesia have not reached 20 percent of the education budget allocation under with regulations. Therefore, commitment and understanding of regulation and efforts to resolve problems that occur in the education sector are needed (Wahyuni et al., 2019). On the other hand, the urgency of funding in the education sector also comes from people with disabilities, and this needs funding to cover several number of programs implementing accessibility for them (Notoprayitno & Jalil, 2019; Sprunt et al., 2017). So that justice and equality in fulfilling rights in education services are owned by all groups (Sunandar & Dian Firdiana, 2017).

Therefore, the operational budget for inclusive education providers in schools is needed, especially to implement several programs developed to improve the quality of inclusive education (Veranti, 2017). Thus, the government must prioritize decision making and budgeting to strengthen inclusive education programs (Budiyanto, 2017). Moreover, the implementation of inclusive education is considering to be running optimally with a budget that is in line with the inclusive school development program (Bharata, Pramudyastuti, & Sunaningsih, 2020). Furthermore, the budgeting of inclusive education can provide several development programs and services for students with disabilities (Yuwono, 2017). Meanwhile, the preparation of inclusive school budget needs also requires participation from inclusive schools and education offices so that it can adjust to the available budget (Bharata et al., 2020; Lestari & Sujarwanto, 2017).

The significance of our study tries to examine the extent of government attention in allocating budget to the education sector for the fulfillment of rights of persons with disabilities. Then, the lack of focus and scope of the previous research on the allocation of education funding for persons with disabilities makes the urgency of this research to answer the problem formulation.

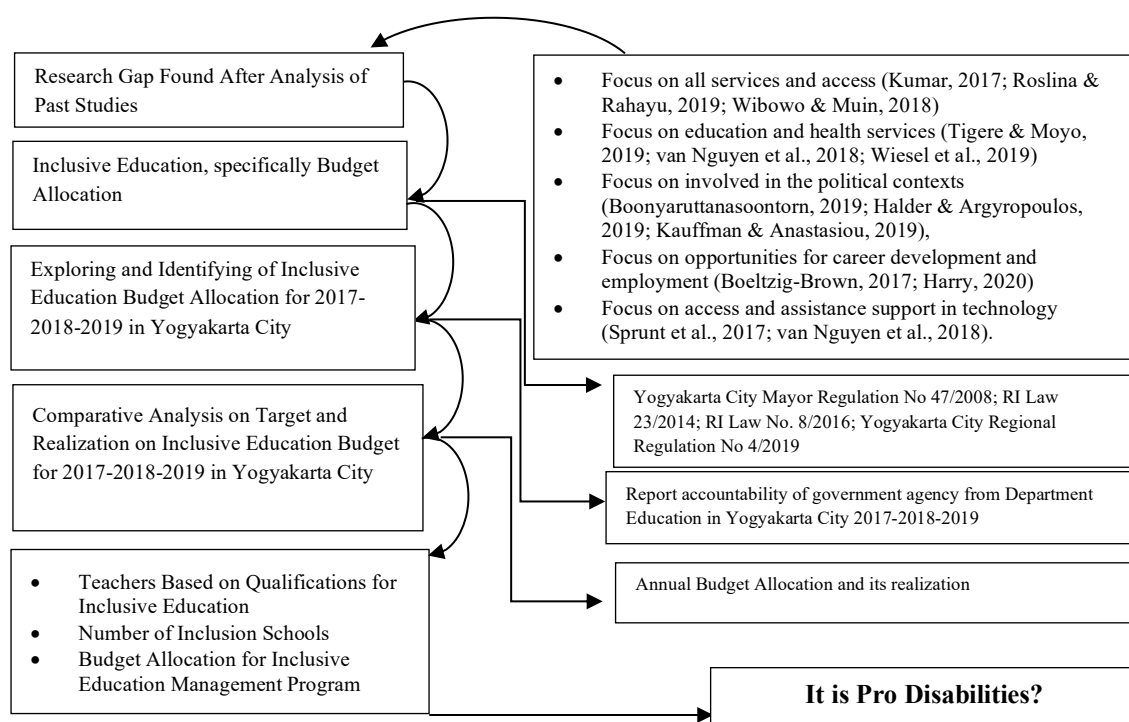


Figure 1. Research model

## 2. Method

In particular, this study used document analysis as a qualitative research method of data collection and analysis. According to Bowen (2009), document analysis is a systematic procedure for reviewing and/or evaluating documents in certain qualitative case studies. It also related to Wood, Sebar, & Vecchio (2020) argue 'qualitative document analysis (QDA), a method widely used in case study research'. Therefore, Flick (2018) argue that document analysis focuses on the disclosure of a variety of different transcript data to be analyzed and find issues that were interpreted. Moreover, as Bowen (2009) states that document analysis as an analytical method for interpreting various types of publication documents with high data accuracy, so it is can stand alone method.

Therefore, our research considers that the document-analysis method is suitable for reviewing annual documents through; skimming, reading, analyzing, and interpretation. Wherein, the document analysis instrument was available from annual budget education [Accountability Report of Government Agencies] in 2017-2019 from Department of Education in Yogyakarta City

government, in which the sector of Integrated Services Unit for Disability Services Education and Resource Center (UPT ULD) is standing. It shows that UPT-ULD as the party that has the task and function to carry out operational, technical activities in special disability-inclusive education. So, the UPT-UPD becomes the urgency of this research - to review the extent of the budget target and realization of the inclusive education budget in Yogyakarta City in 2017-2019. As well as reviewing aspects such as; support for providing Teachers Based on Qualifications for Inclusive Education, Number of Inclusion Schools, and Budget Allocation for Inclusive Education Management Program.

## 3. Result and Discussion

### Inclusive Education: Are Most Needed?

The Education is one of Indonesia's development priorities, so naturally, education providers must be able to improve access and quality of education for every citizen. Moreover, education providers are obliged to guarantee and provide opportunities for all participants to take part in learning as stated in the 1945 Constitution 'everyone has the right and obligation to receive primary education,

and the government has the responsibility to contribute to funding it without discrimination.

The right to equality to obtain proper education is an essential issue in the current world of education. Therefore education is needed that can embrace all students, including children with special needs. Through Minister of Education Regulation No. 70 of 2009 concerning Inclusive Education, that the central government requires all education providers at the City/regency level to hold inclusive education to provide support for learning for students with special needs. Moreover, local governments are required to guarantee the implementation of inclusive education and the availability of comprehensive education resources at designated education units. Therefore, the derivative policy of Minister of national education regulation Number 70 of 2009 is undoubtedly essential for City/regency to formulate regulations governing inclusive education so that the commitment to implementing inclusive education can be run effectively at the local level.

In 2017, the Indonesian government transferred the authority and responsibility for inclusive education to a special school with disabilities SLB's to the provincial government which was initially undertaken by City/regency governments based on Law 23/2014. However, it provides sizeable vital space for City/regency to improve the management of inclusive education in regular schools that are still the authority by them to plan policies and also implement resource and asset allocations. This delegation of authority has a good impact on City/regency governments based on aspects of accountability, efficiency and externality as well as national strategies. For example, there is no longer a shortage of teaching staff based on qualified expertise in the field of special education for people with disabilities, and this transfer is in response to maximizing inclusive education in both domains. However, some regions in Indonesia are not to take seriously in encouraging to implement inclusive education for persons with disabilities. It looks a lack of allocated budget and human resources. Therefore, inclusive education is very much needed and requires seriousness to include in the priority development program, namely the

existence of a legal basis, either in the form of regional regulations or major regulations, in order to procure its resources.

So that the budget allocation policy for inclusive education is an urgent issue and needs to be studied empirically, the budget allocation for inclusive education intended that provision for facilities and infrastructure to support activities for children with special needs, teacher incentives under unique qualifications, and surplus funding for inclusive education programs and activities. So that in the end, the practice of inclusive education can apply well if the budget policy is adequate for the development of inclusive education programs.

### **Total Inclusive Schools in Yogyakarta City: An Institutional Support and Action**

Departing from the Yogyakarta City as "City of Education/ Center of Education" certainly, in practice it is demanded to uphold the principle of "Education for All" so that the development of inclusive schools is highly expected. The Yogyakarta City is considered progressive in the development of inclusive education which has set several regulations specifically about inclusion, namely the first Mayor Regulation No. 16 of 2017 concerning the Committee for the Protection and Compliance of the Rights of Persons with Disabilities. Secondly, Regional Regulation No. 4 of 2019 concerning the Promotion, Protection, and Fulfillment of the Rights of Persons with Disabilities 'part in the study and practice is closely related to the implementation of the inclusive education system.

In particular, the Yogyakarta City government has sought to improve access to inclusive education for students with disabilities. In terms of increasing numbers of inclusive schools, this can reduce the number of dropouts, especially for students with disabilities, as can be seen in table 1.

Based on the targets and realization reports in Yogyakarta City Education Office LKjIP in 2017, 2018, and 2019, it was stated that the target and realization of the percentage of teachers according to qualifications and the number of inclusive schools in the Yogyakarta City had increased every year. In 2017, the

percentage of teachers according to qualifications increased by 1.58% from the initial target and followed by increasing the number of inclusive schools by 13 schools from target set.

Then in 2018, the percentage of teachers based on qualifications will increase by 2.14% and will be followed by an increase in the number of 13 inclusive schools from the set targets. Furthermore, in 2019 the percentage of teachers based on qualifications will increase by 1.40% with an increase in the number of inclusive schools by 22 schools from the initial target of planning. Therefore, it shows that the performance of the Department of Education at Yogyakarta City in 2017, 2018, and 2019 on increasing the percentage of teachers based on qualifications and the number of inclusive schools in the Yogyakarta City has exceeded the target.

However, the number of inclusive schools can run well if followed by a large number of teachers based on qualifications to handle special needs children. In practice, the roles and responsibilities of teachers are under their qualifications as consultants who can communicate between students with special needs and non-disabled students and accommodate the needs needed in the learning process. Thus, the review of targets and the realization of the number of inclusive schools in Yogyakarta City in 2017-2019 continues to experience an increase and is significantly beyond the specified target. Therefore, the Yogyakarta City government has targeted the 2020 RKPD (Regional Development Work Plan) with a total of 74 inclusive schools, and in 2021 targeted 79 inclusive schools, and in 2022 targeted 84 inclusive schools with a budget specified in the RKPD of that year.

To help achieve the inclusive education system, indeed, the budget issue is considered to be one of the most important things to explore. So that the budget for the management of inclusive education programs in each school is very crucial to be budgeted. In the Yogyakarta City, the government has allocated a budget for the management of inclusive education programs derived from the total

budget of the education development program, as can be seen in table 2.

The budget allocation for education development programs in general in 2017 to 2019 has decreased. Wherein the total budget is spread across six programs of management, guidance, and educational development. More importantly, one of them is the existence of an inclusive education management program were from the allocated budget, which is still quite minimal compared to other education development programs, as reviewed from the LKjIP of the relevant fiscal year. Thus, the policy of management inclusive education budget in Yogyakarta City is considered not able to compete with other education development programs, for example, from LKjIP reports in 2017, 2018, and 2019. Based on reports from 6 activities on educational development programs, the budget allocated for inclusive education amounted to 1.02% in 2017, then 2018 amounted to 1.05%, and in 2019 amounted to 1.19% of the total education development budget.

The review of the budget allocation for inclusive education development programs for 2017, 2018, and 2019 has fluctuated. In 2017, the inclusive education budget allocated is more significant than in 2018, this shows a decrease in 2018 of IDR.18.228.940.000, but in 2019 there was an increase of IDR.72.206.940.000 of 2018 inclusive education budget. It shows that the budget allocation the education development program increases each year despite a slight decrease in the budget in 2018.

Furthermore, the target and realization of the inclusive education management program from the inclusive education providers in Yogyakarta City can viewing in table 3. Wherein, budget allocation for the management of inclusive education is means to provide incentives for teachers according to qualifications and budget surpluses for the implementation of inclusive education development programs such as outreach, training, workshops, and a compilation of students with disabilities data collection reports, training and conducting assessments

for students with special needs in registered inclusive schools.

A review of the realization of budget allocation for inclusive education management from the total budget each year is showing that there is an overall realization of the predetermined budget. The realization of the 2017 inclusive education management budget from the budget of IDR.924.950.000 can only realize at IDR.668.049500 or only 72.23% absorbed. Then, in 2018 the budget allocated for inclusive education amounting to IDR.906.721.060 was realized amounting to IDR.883.381.760 or only absorbed 97.43%, and in 2019 the inclusive education budget allocation was IDR.978,928,000.00 or only absorbed around 97% [for 2019 realized, it based on the Head of ULD statement]. Nevertheless, although each year shows that the budget absorption is not under the allocated budget, the percentage of achievement of the realization of comprehensive education management in 2017, 2018, and 2019 has increased or, in terms of performance realization, the budget is in an outstanding category.

#### 4. Discussion

Overall, as highlighted, critical analysis that is built-in this study is the inclusive education budget policy. The topic of inclusive education budgets, especially in empirical studies, is still less massive in the course of research in Indonesia, as already highlighted in the introduction. This study to examine the budgeting policies allocated for inclusive education that have a direct impact on education. First, the government must be able to provide a significant portion of the budget for the education sector with a minimum of 20% of other budget posts (Andriansyah et al., 2019; Wahyuni et al., 2019). Therefore the availability of an optimal budget can expedite operational activities and increase the complexity of education implementation programs. In this case, returning to the priority policy of the allocated budget for inclusive education is not yet vital and still consider other priority levels. However, this study shows that budget allocation for education in general in

Yogyakarta City has reached the standards set in the legislation.

Furthermore, from the education budget post, the inclusive education development program is considered to be minimum which is in the last or sixth position of the budget post for the education development program. However, the realization of budget absorption does not entirely reach the target of 100%. Nevertheless, in particular, if it is reviewing annually, it is still in very high realization, this means that the performance of the Yogyakarta City government in managing inclusive education is excellent. Then, our study found it difficult to build a narrative to find and determine the standards for allocating an inclusive education budget because this depends on the ability and also the availability of budget in each local government. However, in Dempsey, Valentine, & Colyvas (2016) budget allocation for inclusive education is vital because one of the factors to support the successful implementation of inclusive education management programs certainly requires a budget heading for the program can run effectively. Thus, inclusive education budget policies must be considered for policymakers to pay more attention. Because in Tigere & Moyo (2019), budget policies for people with disabilities must be handled appropriately and must integrate into the national development planning list. Besides, a large proportion of the budget is to assess the implementation of an excellent inclusive education management program.

After all, the government must be able to fill the budget constraints to improve the quality of inclusive education, because the budget for inclusive education management programs is not holistically small (Waldes Hasugian et al., 2019). Wherein, the budget allocation must adjust to some inclusive schools and the percentage of teachers based on qualifications and the budget for the development of inclusive education programs for students with disabilities. Thus, the needs of students with disabilities can meet with basic needs. Therefore implementation is closely related to the ability of the budget to support it so that some of the main challenges in inclusive education funding lie in the ability to convert



resource allocations into learning outcomes and try to identify the most cost-effective interventions to improve learning according to the needs of different learners in the inclusive system. Moreover, best practices in the application of inclusive education are posits on the ability of the budget as a key to achieving broader inclusive education goals (Amka, 2019; Lestari & Sujarwanto, 2017). So the challenges of the city government of Yogyakarta 2022 must be able to make an inclusive education city as stated in the inclusive education outlook for the city of Yogyakarta. It also relates to provincial and national education development goals, as Nurmandi and Purnomo (2011) states the Yogyakarta region has ambitions as a center of educational excellence in Indonesia based on regional development plans.

## Conclusion

Inclusive education budget policy is a view as necessary in the current world of education, so this is a severe concern for local governments to be able to allocate an inclusive education budget to support education services for students with special needs. Therefore, this article reviews the budget policy allocated for the management of inclusive education at the government level, specifically in the Yogyakarta City, which is a City that establishes itself as an inclusive City. Thus, this study aims to ensure that the Yogyakarta City government has provided a very optimal budget allocation for the management of inclusive education. Therefore, the findings of this paper reflect several issues related to the importance of the inclusive education budget for students with special needs. The budget allocation for inclusive education in Yogyakarta City is having a budget optimally, even though it is nominally unable to compete with other programs in the education development program post. It show be optimal because the results of a target and realization result showed a good number even though it had not permeated 100%, namely in 2017 amounted to 72.23%, in 2018 amounted to 97.43%, and in 2019 amounted to 97.00%. The dynamics of functioning budget use are apparent when the accountability report is critical review. So this research assesses that the Yogyakarta City has

set a budget as needed. The budget is not absorbed maximally (gap) because it is a view that needs in the field are very difficult to realize as planned so that this is necessary to adjust the budget for the next period in order to maximize the function of the use of budget. Therefore, our research can confirm that the Yogyakarta municipality is considered fair and does not discriminate in terms of allocating an inclusive education budget.

However, this research has limitations, namely focusing on inclusive education budget policies at the local level. Therefore, for further researchers, they can check the post of inclusive education budget allocation provided by the central government, which is then distributing at the local government level.

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**Table 1.** Targets and Realization of Number of Inclusive Schools

Years	Percentage of Teachers Based Qualifications		Number of Inclusion Schools	
	Target	Realization	Target	Realization
2017	92,37%	93,95%	41 Schools	54 Schools
2018	92,47%	94,61%	44 Schools	65 Schools
2019	92,57%	93,97%	47 Schools	69 Schools
2020	94,00%	In process	74 Schools	In Process
2021	94,01%	In Process	79 Schools	In Process
2022	94,04%	In Process	84 Schools	In Process

Source: LKjIP Yogyakarta City Education Office, (Modifications)

**Table 2.** Annual Budget Allocation for Inclusive Education

Year	Total Education Budget by APBD	Annual Budget for Education Development Program	Budget Allocation for Inclusive Education	Percentage of 6 Other Programs
2017	451.291.242.649,00	90.335.764.600,00	924.950.000,00	1.02%
2018	153.652.369.274,00	86.499.606.994,00	906.721.060,00	1.05%
2019	156.065.989.859,00	82.279.511.698,00	978.928.000,00	1.19%

Source: LKjIP Yogyakarta City Education Office, (Modifications)

**Table 3.** Review of Realization of Inclusion Education Management Programs

Year	Budget Allocation (IDR)	Realization (IDR)	(%)
2017	924.950.000,00	668.049.500,00	72,23%
2018	906.721.060,00	883.381.760,00	97,43%
2019	978.928.000,00	949.560.160,00*)	97.00%*)

Source: LKjIP Yogyakarta City Education Office (Modifications)