

Administrative Challenges and Policy Compliance in the Implementation of Inclusive Education in Indonesian Primary Schools

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ABSTRACT

Inclusive education in Indonesia aims to ensure equitable access for all students, including Anak Berkebutuhan Khusus (ABK). However, its implementation in primary schools is often hindered by administrative challenges, affecting schools' compliance with inclusive education policies. This study employed an explanatory sequential mixed-methods design. In the quantitative phase, surveys were administered to 180 respondents from 30 inclusive primary schools to examine challenges in teacher allocation, lesson planning (RPP), and budget management. Pearson correlation was used to assess the relationship between these challenges and policy compliance. In the qualitative phase, case studies were conducted in three purposively selected schools through interviews and observations. Quantitative findings showed that budget management had the strongest negative correlation with compliance ($r = -0.49$), followed by RPP management ($r = -0.35$) and teacher allocation ($r = -0.28$). Qualitative data revealed that limited funding, lack of professional development, and uneven distribution of support teachers were key barriers. In contrast, proactive leadership and structured internal support systems contributed to higher compliance levels. Administrative constraints significantly influence the ability of schools to meet inclusive education policy requirements. This study highlights the importance of adequate financial resources, professional capacity-building, and equitable staffing in supporting inclusive education. Improving budget allocations, lesson planning support, and teacher deployment is essential to strengthening policy compliance in inclusive primary schools in Indonesia.

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1. INTRODUCTION

Inclusive education has become a cornerstone of educational policy in Indonesia, emphasizing the importance of equitable access for all children, including Anak Berkebutuhan Khusus (ABK), to quality primary education, as stipulated in UU Nomor 8 Tahun 2016 tentang Penyandang Disabilitas, Pasal 10, which affirms the right of students with special needs to receive high-quality educational services across all types, pathways, and levels of education. Furthermore, Permendikbudristek Nomor 48 Tahun 2023 mandates that every formal school provide *Akomodasi yang Layak (AYL)*, including budgetary support, adequate facilities, and curriculum adjustments. Successful implementation depends not only on infrastructure but also on teacher competence, coordination among educational staff, and adaptive school leadership (Murtadha & Fauzan, 2025; Dewi et al., 2025; Lambrecht et al., 2022). Various studies emphasize the importance of teacher readiness, professional development, and responsive planning in accommodating student differences to achieve effective inclusion (Donath et al., 2023; Crispel & Kasperski, 2021). However, despite these policy mandates and prior studies, limited empirical evidence is available on how administrative constraints affect schools' compliance with inclusive education policies, particularly at the primary school level.

In practice, implementing inclusive education encounters tangible administrative complexities. Schools must develop inclusion-based lesson plans (*RPP berbasis inklusi*), ensure adequate allocation of support teachers, provide ABK-friendly facilities, and manage budgets efficiently (Ediyanto, Sunandar, & Iswahyudi, 2021; Nahampun et al., 2025; Ummah et al., 2023). Discrepancies between central regulations and school-level practices create variations in compliance, resulting in differing effectiveness across schools (Pratiwi & Sukartono, 2025; Angreni & Sari, 2022). In this context, the roles of classroom teachers and special support teachers are pivotal to the quality of inclusive education services (Barlian et al., 2023; Hanaa & Evani, 2022), while the optimal utilization of resources and facilities is a prerequisite for ABK-friendly schools (Winarsih et al., 2024). International studies also indicate similar barriers, including shortages of special education teachers and gaps in professional training (Abate & Gebru, 2024; Jabri et al., 2025; Mokhamphanyane, 2022; Goldan, 2021; Peyton et al., 2021). These recurring administrative issues further highlight the lack of empirical examination of how such challenges impact school compliance, an area that remains understudied in the Indonesian elementary school context.

Understanding the administrative factors that influence the implementation of inclusive education is crucial for enhancing both the quality and compliance of schools with policies. Prior studies have demonstrated that teacher readiness, resource allocation, lesson plan management, and operational funding significantly impact the effectiveness of inclusive education implementation (Kusmaryono, 2023; Dewanti & Azizah, 2024; Naailah et al., 2025). The roles of principals and teachers are increasingly critical in ensuring ABK access to mainstream education, including in the context of post-pandemic distance learning challenges (Nasrullah et al., 2025; White et al., 2023; Hsieh, 2024). Analyses in Indonesia and other developing countries emphasize the need to strengthen governance, accountability, and differentiated learning strategies (Rasidi, 2023; Khoiriyah et al., 2024). However, few studies have systematically mapped the relationship between administrative constraints and primary school compliance; thus, this study presents novelty by providing direct empirical analysis of these dimensions within a local context. By addressing this unexamined relationship, the present study aims to fill a persistent gap in the existing body of inclusive education research in Indonesia.

This study aims to identify the administrative challenges faced by primary schools in implementing inclusive education and to assess school compliance with related policies. Administrative barriers, including limited teaching resources, allocation of instructional time and materials, and management of differentiated curricula, are believed to significantly influence the effectiveness of inclusive education (Alao & Okoliko, 2024; Badamas et al., 2024; Tjandra, 2023). Evaluating school compliance is critical, as variations in implementation can directly impact learning outcomes for students with special needs (Malhotra, 2024; Jaya et al., 2025; Hidayah, 2025). International strategies, such as the use of AI-based technology and Universal Design for Learning approaches, have proven effective in supporting inclusion while reducing service inequities (Sathianarayanan et al., 2025; Algolaylat et al., 2023; Almeqdad et al.,

2023; Moraleda Ruano et al., 2025). Consequently, the novelty of this study lies in its empirical mapping of the relationship between administrative challenges and primary school compliance. Accordingly, this research examines the predominant forms of administrative challenges encountered in the implementation of inclusive education and explores the extent to which these challenges are associated with schools' levels of compliance with inclusive education policies.

2. METHODS

This study employed a mixed-methods approach with an explanatory sequential design (QUAN → qual) to obtain a comprehensive understanding of administrative challenges and the level of compliance of primary schools with inclusive education policies. In the first, quantitative phase, structured surveys were used to broadly measure and map the extent of administrative challenges and school compliance. The second, qualitative phase adopted a multiple case study approach to explore, clarify, and provide in-depth explanations for significant statistical findings from the quantitative phase. This combination allowed the researchers not only to identify what challenges exist and to what extent, but also to understand why and how these challenges occur in real school contexts, following established mixed-methods procedures (Doyle et al., 2009; Plano Clark, 2017).

The participants of this study were selected through a two-stage, interrelated process. In the quantitative phase, a total of 180 respondents, including school principals, classroom teachers, and special needs support teachers, were recruited from 30 primary schools that had implemented inclusive education for at least two years. These schools were selected using purposive sampling to ensure relevance to the study's objectives. In the subsequent qualitative phase, three schools were purposively chosen for in-depth case studies based on the quantitative findings: one school with the highest compliance, one with the lowest compliance, and one exhibiting the most complex profile of administrative challenges. Key stakeholders from these schools then participated in interviews and observations to provide rich, contextual insights into the statistical patterns identified earlier.

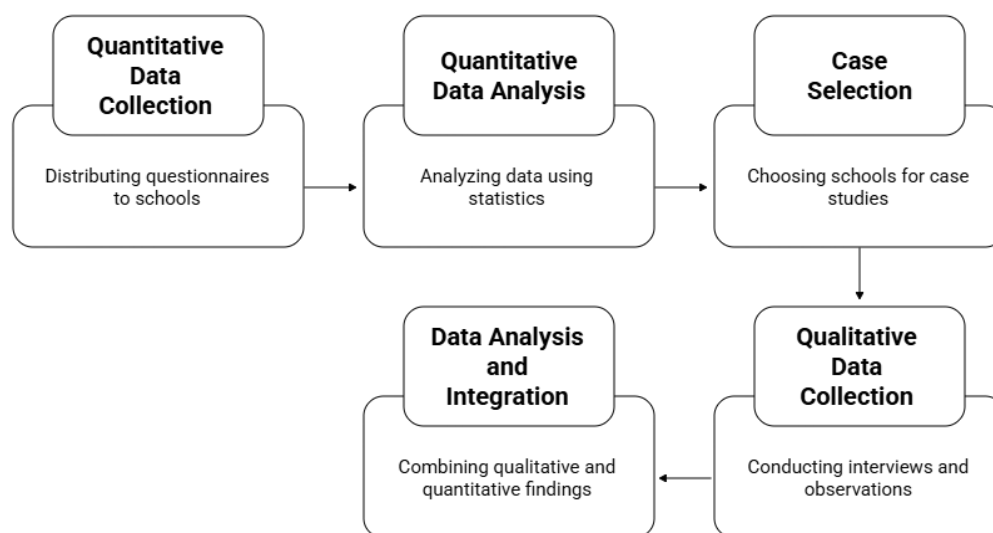


Figure 1. Research Procedures

The study was conducted sequentially following a structured set of procedures. First, quantitative data were collected after obtaining the necessary permissions, with structured questionnaires distributed to 180 respondents across the 30 target schools. The collected questionnaire data were then analyzed using descriptive statistics and correlation analyses to identify general patterns, relationships among variables, and notable cases. Based on these quantitative results, three schools were purposively selected for in-depth qualitative investigation. In this phase, semi-structured interviews were

conducted with principals and selected teachers, complemented by non-participant observations of school facilities, to explore contextual explanations for the quantitative findings. Finally, the qualitative data were analyzed thematically and integrated with the quantitative results, enabling the researchers to develop a comprehensive interpretation that addressed the study's research questions.

Research instruments were developed to support both phases of data collection. For the quantitative phase, a Likert-scale questionnaire was developed by adapting indicators from national inclusive education policy documents and relevant empirical studies. Draft items measuring teacher allocation, lesson plan (RPP) management, budget management, and school compliance were reviewed by three experts to ensure content relevance and clarity. School compliance was operationalized using five indicators: facilities, teaching practices, teacher development, documentation, and monitoring, derived from inclusive education regulatory requirements. Reliability testing demonstrated adequate internal consistency, with Cronbach's alpha values between 0.83 and 0.89. For the qualitative phase, a semi-structured interview guide and observation sheets were prepared to explore administrative practices in more depth. All instruments were piloted in two non-sample schools to verify clarity and feasibility before full implementation.

Data collection was conducted using two complementary approaches. Quantitative data were obtained through the distribution of a structured questionnaire to 180 respondents, using both electronic and in-person administration methods to ensure full coverage across all selected schools. Qualitative data were collected through in-depth interviews and intensive non-participant observation conducted in three purposively selected case study schools. These qualitative activities were designed to capture contextual insights and provide deeper explanations for the patterns identified in the quantitative phase.

Ethics approval for this study was obtained from the institutional ethics committee. Prior to data collection, permission was obtained from the district education office and participating schools. All participants provided informed consent and were informed of their rights, including voluntary participation and withdrawal. Personal identities were removed during transcription, and all data was anonymized and securely stored to maintain confidentiality.

Data were initially analyzed separately, then integrated during interpretation:

1. **Quantitative Analysis:** Questionnaire data were analyzed using descriptive statistics (means, standard deviations) to describe participant profiles and variables, and correlation analyses to examine relationships between administrative challenges and compliance levels.
2. **Qualitative Analysis:** Interview transcripts and field notes were analyzed thematically, involving coding, identification of key themes, and narrative development to explain observed phenomena.
3. **Data Integration:** At the final stage, qualitative case study findings were used to contextualize and explain statistical results. For example, if quantitative data revealed a negative correlation between budgetary challenges and compliance, qualitative narratives demonstrated how budget constraints concretely hindered policy implementation at the school level.

3. FINDINGS AND DISCUSSION

3.1. Quantitative Phase Results

3.1.1 Respondent Demographics

To provide context for the quantitative findings, it is essential to describe the demographic characteristics of the respondents involved in this study. A total of 180 participants were surveyed across 30 primary schools that have implemented inclusive education for at least two years. The respondents included school principals, classroom teachers, and special needs support teachers, representing the different roles and perspectives involved in the management and delivery of inclusive education. The distribution of respondents by position and teaching experience is presented in **Table 1** below. Understanding these demographics is critical, as the level of knowledge and professional role

may influence how educators perceive administrative challenges and comply with inclusive education policies.

Table 1. Distribution of Respondents by Position and Teaching Experience (N = 180)

Variable	Category	Frequency	Percentage (%)
Position	Principal	30	16.7
	Classroom Teacher	120	66.7
	Special Needs Support Teacher	30	16.7
Teaching Experience	≤5 Years	45	25.0
	6–10 Years	70	38.9
	>10 Years	65	36.1

The respondent pool comprises 180 participants from 30 primary schools that have implemented inclusive education for at least two years. Classroom teachers represent the majority of respondents (66.7%), reflecting their central role in day-to-day inclusive practices. Principals and special needs support teachers each constitute 16.7% of respondents, ensuring representation from school leadership and specialized support perspectives. Regarding teaching experience, the most significant proportion of respondents (38.9%) have between 6 and 10 years of experience, followed by those with more than 10 years (36.1%), and 25% with 5 years or less. This distribution indicates a balanced mix of novice and experienced educators, allowing the study to capture both emerging and established practices in inclusive education implementation. The demographic data provide essential context for interpreting subsequent findings. For example, differences in teaching experience may influence perceptions of administrative challenges and adherence to inclusive policies, as more experienced staff may have better familiarity with institutional procedures and resource management.

3.1.2 Administrative Challenges Level

Administrative challenges in implementing inclusive education were assessed through three primary indicators, as outlined in the research methodology: teacher allocation, lesson plan (RPP) management, and budget management. A 5-point Likert scale was used, with higher scores indicating greater perceived challenges. The purpose of assessing these indicators was to identify which aspects of school administration most significantly affect the adherence to inclusive education policies and the quality of service delivery for students with special needs.

Table 2. Mean Scores, Standard Deviations, and Interpretation of Administrative Challenges (N = 180)

Indicator	Mean	Standard Deviation	Interpretation
Teacher Allocation	3.45	0.87	Moderate
Lesson Plan (RPP) Management	3.78	0.92	Moderate–High
Budget Management	4.02	0.95	High

The mean score of 3.45 indicates a moderate level of challenge in allocating teachers to support inclusive classrooms. While most schools have assigned at least one special needs support teacher per school, several respondents noted that the number of teachers is insufficient relative to the number of students requiring individualized support. This aligns with observations in the field that schools with limited staff face difficulties providing adequate attention to each student with special needs. Lesson plan management, with a mean score of 3.78, falls into the moderate-to-high range. Many teachers reported challenges in designing lesson plans that comply with the principles of Universal Design for Learning (UDL). These challenges include adapting curriculum content to diverse learning needs,

integrating individualized strategies, and maintaining documentation for administrative review. The higher score relative to teacher allocation suggests that even when staff are available, planning effectively for inclusive instruction remains a critical hurdle. Budget management presented the highest challenge, with a mean score of 4.02. Respondents consistently reported that limited funding constrains the provision of essential resources, such as assistive devices, adaptive learning materials, and specialized training for teachers. Budget constraints were frequently cited as a barrier not only to program implementation but also to sustaining inclusive practices over time. This finding underscores the crucial role of sufficient financial support in ensuring the effective implementation of inclusive education policies.

Among the three administrative indicators, budget management is the most significant challenge, followed by lesson plan management and teacher allocation. These results indicate that while structural aspects, such as staff presence, are essential, operational and resource-related factors, particularly financial management and curriculum adaptation, exert a more substantial influence on schools' ability to fully implement inclusive education policies. This insight will be further explored in the qualitative phase to understand the mechanisms behind these administrative challenges.

3.1.3 School Compliance with Inclusive Education Policies

To evaluate the extent to which primary schools adhere to inclusive education policies, five indicators were measured: the provision of inclusive facilities, the implementation of inclusive teaching strategies, teacher training, policy documentation, and the monitoring of implementation. A 5-point Likert scale was used, with higher scores representing greater levels of compliance. These indicators were selected based on the research methodology to provide a comprehensive view of compliance across structural, procedural, and human resource aspects. The five indicators were combined by averaging their respective values to form a composite compliance score, with higher means reflecting higher levels of policy adherence.

Table 3. Mean Scores, Standard Deviations, and Interpretation of School Compliance (N = 180)

Indicator	Mean	Standard Deviation	Interpretation
Inclusive Facilities	3.50	0.88	Moderate
Inclusive Teaching Strategies	3.65	0.91	Moderate
Teacher Training	3.12	1.02	Moderate-Low
Policy Documentation	3.70	0.84	Moderate
Monitoring Implementation	3.20	0.96	Moderate-Low

A mean score of 3.50 indicates moderate compliance in terms of physical and learning environments adapted for students with special needs. Observations suggest that while most schools have basic accessibility features and adaptive learning materials, full implementation of inclusive infrastructure remains limited. With a mean of 3.65, this indicator reflects moderate adherence to inclusive pedagogical practices. Teachers are generally able to implement differentiated instruction and UDL principles; however, variation exists due to differences in teacher experience and access to professional development. Teacher training received the lowest compliance score (3.12), indicating a moderate to low level of professional development in inclusive education. This finding aligns with qualitative observations that training opportunities are sporadic and often insufficient to equip teachers with the necessary skills for diverse learners.

Schools show moderate compliance (3.70) in documenting inclusive education policies. Documentation practices are consistent, but the extent to which documentation is actively used for monitoring and decision-making varies. Monitoring implementation also received a moderate-to-low score (3.20). Despite the existence of monitoring mechanisms, the qualitative phase revealed that

tracking student progress and adherence to inclusive strategies is inconsistent, particularly in schools with limited staff or high administrative burdens. The overall level of compliance across schools is moderate, with the most significant gaps observed in teacher training and monitoring of implementation. These findings suggest that structural provisions and policy documentation are relatively well-established; however, human resource development and systematic oversight require attention to enhance effective and inclusive practice.

3.1.4 Correlation Analysis between Administrative Challenges and School Compliance

To examine the relationship between administrative challenges and school compliance, Pearson correlation analysis was conducted. This analysis tested whether higher administrative challenges are associated with lower levels of compliance with inclusive education policies.

Table 4. Pearson Correlation between Administrative Challenges and School Compliance (N = 180)

Variables	r	Significance (p)	Interpretation
Teacher Allocation – Compliance	-0.28	0.001	Negative, significant
Lesson Plan (RPP) Management – Compliance	-0.35	<0.001	Negative, significant
Budget Management – Compliance	-0.49	<0.001	Negative, significant

The negative correlation ($r = -0.28$, $p < 0.01$) suggests that schools facing greater challenges in teacher allocation tend to exhibit lower compliance with inclusive education policies. Limited staff reduces the ability to provide adequate support for all students with special needs. This correlation corresponds to an effect size of approximately 0.08 ($r^2 = 0.08$), indicating that teacher allocation challenges explain around 8% of the variance in compliance scores.

A stronger negative correlation ($r = -0.35$, $p < 0.001$) suggests that difficulties in preparing lesson plans adapted to inclusive principles significantly affect compliance. Teachers facing challenges in adapting the curriculum are less able to consistently implement inclusive strategies. The effect size for this relationship is approximately 0.12 ($r^2 = 0.12$), showing that difficulties in lesson plan preparation account for about 12% of the variation in compliance.

Budget management exhibits the strongest negative correlation ($r = -0.49$, $p < 0.001$). This finding confirms that financial constraints are the most critical barrier to school compliance, impacting the provision of facilities, resources, teacher training, and ongoing monitoring efforts. This correlation has the largest effect size, approximately 0.24 ($r^2 = 0.24$), meaning that budget management challenges explain about 24% of the variance in compliance levels.

The correlation analysis demonstrates that administrative challenges are inversely related to school compliance. In particular, budgetary limitations exert the most significant negative impact, followed by difficulties in lesson plan management and teacher allocation. These findings provide empirical justification for targeted interventions in resource management and professional development to enhance adherence to inclusive education policies.

To provide a clearer overview of the quantitative patterns described above, Figure 1 visualizes the mean scores of the three administrative challenge indicators alongside the five compliance indicators. This visual comparison helps illustrate which administrative domains present the greatest barriers and how they align with the areas where compliance is relatively lower.

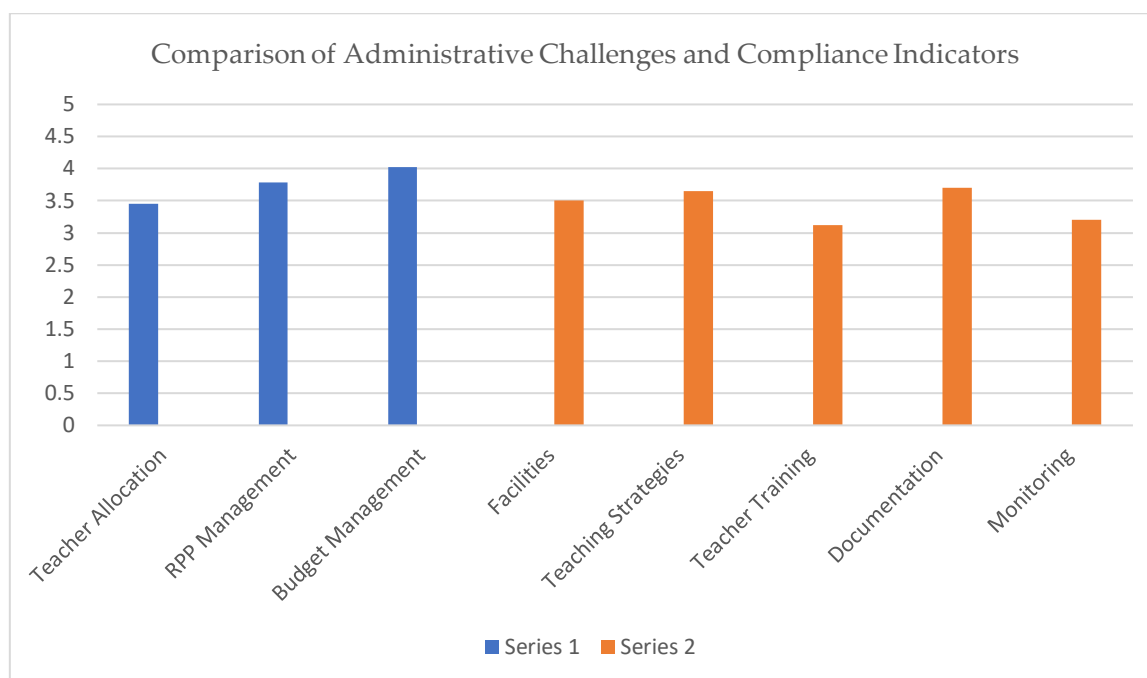


Figure 2. Comparison of administrative challenges and compliance indicators.

As shown in Figure 2, budget management emerges as the most prominent administrative challenge, while teacher training and monitoring represent the lowest areas of compliance. These visual patterns support the quantitative interpretation that resource constraints and instructional preparation are central barriers in inclusive education implementation. To further examine how these challenges relate statistically to compliance levels, a correlation analysis was conducted.

3.2 Qualitative Results

Based on the quantitative analysis, three schools were purposefully selected for in-depth case studies to examine the underlying mechanisms that influence administrative challenges and compliance with inclusive education policies. School A exhibited the highest level of compliance and relatively low administrative difficulties, serving as an example of effective implementation of inclusive practices. In contrast, School B demonstrated the lowest compliance and the highest administrative challenges, highlighting the barriers and constraints that impede adherence to inclusive education policies. School C presented a complex profile, with a mix of strengths and weaknesses across different areas, providing valuable insight into the variability of inclusive education implementation across schools. The qualitative phase employed semi-structured interviews with school principals and selected teachers, ensuring multiple perspectives were captured. These interviews focused on budget management, teacher allocation, lesson planning, training, and adherence to policy. Non-participant observations complemented the interviews, assessing classroom environments, learning resources, and instructional practices. Thematic analysis of the qualitative data identified four major themes: budget management challenges, lesson plan preparation, teacher allocation and human resource support, and school compliance and motivation. Collectively, these findings contextualize the quantitative results, revealing how administrative processes, resource allocation, and human factors interact to shape outcomes in inclusive education.

To provide a concise comparative overview before presenting thematic details, Table 5 summarizes the key qualitative patterns across the three case study schools based on the four major themes identified in the analysis.

Table 5. Summary Matrix of Key Qualitative Themes Across Schools

Theme	School A (High Compliance)	School B (Low Compliance)	School C (Mixed Profile)
Budget Management	Funding adequate; minimal constraints	Very limited funds; inconsistent allocation	Moderate budget; teachers improvise materials
Lesson Plan (RPP) Management	Structured planning; workshops; shared templates	Generic RPP; limited professional development	No formal guidance; quality varies
Teacher Allocation & Support	Support teacher available per class with SWDN	One support teacher for all SWDN; high workload	Partial allocation; shared responsibilities
Compliance & Monitoring	Regular monitoring; strong documentation	Monitoring weak; documentation underutilized	Monitoring irregular; mixed adherence
Leadership & Motivation	Proactive leadership; high staff engagement	High workload; low motivation; limited policy understanding	Motivation varies by individual commitment

This matrix provides a high-level synthesis of the cross-school differences and similarities, serving as a reference point for the more detailed thematic descriptions presented in the following sections. Beyond these descriptive contrasts, the cross-case patterns indicate deeper systemic mechanisms that shape administrative challenges and compliance. Limited budget allocations in Schools B and C, for example, reflect structural resource dependency that restricts the procurement of assistive tools and hinders sustained program implementation. Variations in lesson plan quality also point to differences in professional capacity, aligning with the Universal Design for Learning (UDL) framework that emphasizes the need for systematic support and training to ensure consistent curriculum adaptation. Leadership emerges as a pivotal mediating factor: School A demonstrates how proactive leadership enhances coordination, monitoring, and staff motivation, whereas Schools B and C illustrate how workload pressures and limited policy understanding weaken implementation. These observations suggest that administrative constraints operate not only as isolated problems but as interconnected organisational factors that collectively influence compliance outcomes.

3.2.1 Key Themes from Interviews and Observations

To provide a structured understanding of qualitative findings, the themes identified from semi-structured interviews and non-participant observations are summarized in the following tables. Each table presents supporting evidence from each case study school (School A, B, and C), including representative quotations from participants. These tables facilitate comparative analysis across schools, highlighting the factors that shape administrative challenges and compliance with inclusive education policies.

Theme 1: Budget Management Challenges

Financial constraints emerged as the most significant barrier to implementing inclusive education, particularly in schools with low compliance. Budget limitations affected the procurement of assistive tools, allocation of operational funds, and consistency of inclusive programs.

Table 6. Budget Management Challenges Across Case Study Schools

School	Observations	Key Issues	Supporting Quotes
A	Adequate operational budget; occasional prioritization needed	Minor impact on inclusion programs	"We can cover most inclusion activities, but sometimes general operational needs take priority." – Principal.
B	Limited funds from the local government	The procurement of assistive tools was hindered; flexible allocation led to inconsistency.	"We receive only a small operational fund, which is often insufficient to buy the materials and tools needed for students with special needs. Sometimes we have to prioritize general school activities over inclusion programs." – Principal.
C	Moderate budget; teachers improvise materials	The quality and consistency of inclusive instruction were affected	"We have to adapt learning materials ourselves due to budget constraints, which makes the quality vary across classes." – Teacher

School B faced the most significant budgetary challenges, which substantially constrained its capacity to implement inclusive education effectively. Limited funding from the local government restricted the procurement of essential assistive learning tools, adaptive materials, and other resources necessary to support students with special needs (SWDN). The principal noted that operational funds had to be allocated flexibly, often prioritizing general school activities over inclusive programs, resulting in inconsistencies in program delivery. School C, although receiving somewhat higher funding than School B, still faced financial limitations that required teachers to improvise learning materials and adapt instructional strategies independently. This improvisation, though resourceful, led to variations in lesson quality and instructional consistency across classrooms. In contrast, School A experienced minimal financial constraints, allowing for stable provision of resources, regular updates of inclusive materials, and systematic support for teachers and students. These differences underscore the significant impact of adequate budgetary support on the sustainability, consistency, and overall effectiveness of inclusive education implementation.

Theme 2: Lesson Plan (RPP) Management and Instructional Preparation

Teachers reported varying challenges in preparing lesson plans aligned with Universal Design for Learning (UDL) principles. Training availability and access to model lesson plans influenced the quality of inclusive instruction.

Table 7. Lesson Plan Management and Instructional Preparation

School	Observations	Key Issues	Supporting Quotes
A	Structured lesson planning; in-school workshops; shared templates	High consistency of inclusive instruction	"Our workshops and templates help us plan lessons that meet all students' needs consistently." – Teacher.
B	Generalized lesson plans; lack of professional development	Difficulty integrating individualized strategies	"We want to implement differentiated instruction, but there is little training, so our plans are often too general for students with special needs." – Teacher. "We try to design lessons that meet all students' needs, but there is no formal training or example models provided. I rely on my own experience, so the quality varies from class to class." – Teacher.
C	Improvised lesson plans; lack of formal guidance	Quality varies across classes	

Challenges in lesson planning were particularly pronounced in Schools B and C, where teachers struggled to design instructional activities aligned with Universal Design for Learning (UDL) principles. In School B, the lack of formal training and professional development limited teachers' ability to create individualized lesson plans that effectively address the diverse needs of students with special needs (SWDN). As a result, teachers often relied on generalized plans that inadequately supported inclusive instruction, reducing the overall effectiveness of learning experiences. Similarly, in School C, while teachers were motivated to adapt lessons for inclusivity, the absence of model lesson plans or structured guidance compelled them to improvise, resulting in inconsistencies in lesson quality across different classrooms. In contrast, School A demonstrated well-structured planning processes supported by in-school workshops, shared lesson plan templates, and ongoing peer collaboration. These resources enabled teachers to maintain high consistency and quality in inclusive instruction, underscoring the critical role of targeted training, professional support, and accessible instructional resources in promoting effective inclusive teaching practices.

Theme 3: Teacher Allocation and Human Resource Support

Adequate teacher allocation was critical in ensuring effective support for students with special needs. Differences in staffing levels and distribution affected the attention students received.

Table 8. Teacher Allocation and Human Resource Support

School	Observations	Key Issues	Supporting Quotes
A	One support teacher per classroom with SWDN	Optimal support and adaptation of materials	"Each student with special needs has a support teacher in the classroom, which allows us to provide focused attention and adapt learning materials effectively." – Teacher.
B	One support teacher for all SWDN	Reduced individual attention; high workload	"There is only one support teacher for all students with special needs, so we cannot give focused attention to each child." – Teacher.
C	Partial allocation; shared responsibilities among teachers	Teachers improvise strategies to cover gaps	"We have to share responsibilities and improvise strategies to assist multiple students, which sometimes affects quality." – Teacher.

Teacher allocation and human resource support emerged as a critical factor influencing the effectiveness of inclusive education across the three case study schools. In School A, best practices were evident, with each classroom containing students with special needs (SWDN) assigned a dedicated support teacher. This structure enabled teachers to provide individualized attention, adapt instructional materials as needed, and ensure the active participation of all students. In contrast, School B faced severe limitations, with only one support teacher available for the entire population of SWDN. Consequently, individual attention was insufficient, and teachers struggled to meet students' diverse learning needs, leading to lower compliance and reduced program effectiveness. School C presented a mixed scenario, where the partial allocation of support staff required teachers to share responsibilities and improvise strategies to accommodate multiple students with disabilities in each classroom. This situation highlights the importance of strategic human resource planning, as adequate staffing, proper distribution of specialized personnel, and ongoing support are essential to sustaining inclusive practices and ensuring equitable learning opportunities for all students.

Theme 4: School Compliance and Motivation

School leadership and staff motivation were decisive factors influencing adherence to inclusive policies. Engagement, collaboration, and workload management shaped the level of compliance across schools.

Table 9. School Compliance and Motivation

School	Observations	Key Issues	Supporting Quotes
A	Proactive leadership; staff involvement; regular meetings and training	High compliance and motivation	"Our principal encourages collaboration, and we feel motivated to follow inclusive practices because everyone is involved and supported." – Teacher.
B	High teacher workload; limited understanding of policies	Resistance; low compliance	"We want to support inclusive programs, but with so many responsibilities, it is difficult to implement the policies properly." – Teacher.
C	Mixed motivation; varies by individual commitment	Partial compliance; needs guidance	"Some teachers are proactive, others need additional guidance, so compliance is inconsistent." – Teacher.

Leadership commitment and staff motivation emerged as critical determinants of school compliance with inclusive education policies. In School A, proactive leadership played a central role in fostering a supportive and collaborative environment. The principal regularly organized meetings, training sessions, and workshops that engaged all staff in the planning and implementation of inclusive programs. This approach enhanced teachers' understanding of policy requirements, increased their confidence in delivering inclusive instruction, and motivated them to actively participate in adhering to policy. Conversely, School B faced substantial challenges due to high teacher workloads and limited comprehension of inclusive policies. Teachers reported feeling overwhelmed, which led to inconsistent implementation and occasional resistance to policy directives. In School C, compliance and motivation were heterogeneous, primarily influenced by individual staff commitment and intrinsic motivation. Some teachers demonstrated initiative and consistently applied inclusive practices, while others required additional guidance and support. These findings highlight the crucial role of leadership engagement, professional development, and structured support systems in maintaining motivation and ensuring effective implementation of inclusive education initiatives.

To synthesize qualitative findings and illustrate the mechanisms linking administrative challenges to school compliance, a conceptual model was developed based on thematic patterns across the cases identified in Schools A, B, and C. The model integrates key domains emerging from the analysis of administrative challenges, professional capacity, leadership and governance processes, and compliance outcomes, and presents them as interconnected cycles. This visualization highlights how constraints in budget management, instructional planning, and teacher allocation influence schools' internal capacity and leadership practices, which in turn determine the extent to which inclusive education policies are effectively implemented.

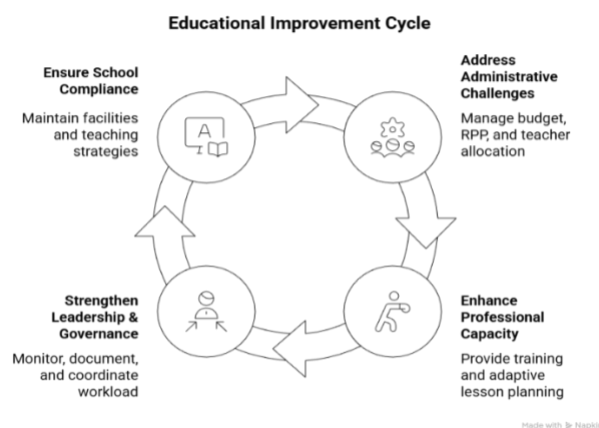


Figure 3. Conceptual model of the pathways shaping school compliance.

The conceptual model clarifies the dynamic and interdependent nature of the factors shaping policy compliance in primary schools. Rather than operating in isolation, administrative challenges exert influence through two mediating domains: the professional capacity of teachers to design adaptive instruction and the effectiveness of school leadership in coordinating monitoring and governance processes. These interactions form a feedback cycle, whereby low compliance reinforces administrative strain, while strong leadership and adequate resources help sustain consistent implementation. This model provides a structured lens for interpreting how the quantitative and qualitative findings relate to one another, forming the basis for the integrated analysis presented in the following section.

3.3 Integration of Quantitative and Qualitative Data

To comprehensively understand the relationship between administrative challenges and school compliance with inclusive education policies, quantitative and qualitative findings were integrated. The integration provides contextual explanations for the correlations observed in the survey data, highlighting how specific administrative factors influence the implementation of inclusive practices. Table 10 summarizes the alignment between quantitative correlations and supporting qualitative evidence from the three case study schools.

Table 10. Integration of Quantitative Correlations and Qualitative Evidence

Administrative Challenge	Quantitative Correlation with Compliance (r)	Qualitative Evidence	Contextual Explanation
Budget Management	-0.49	School B faced limited funds for assistive tools and teacher training; School C required teachers to improvise materials.	Financial constraints directly hinder the implementation of inclusive programs, affecting both resources and instructional quality.
Lesson Plan (RPP) Management	-0.35	Teachers in Schools B and C lacked training and guidance, resulting in inconsistent lesson planning; in contrast, School A utilized workshops and shared templates.	Difficulties in preparing inclusive lesson plans reduce instructional consistency and weaken policy adherence.
Teacher Allocation	-0.28	Observations showed that schools with limited support for teachers, particularly School B, struggled to provide individualized attention.	An insufficient allocation of support staff increases the challenges in implementing inclusive education effectively.

The integration of findings reveals both convergences and important nuances across the two data strands. A clear convergence appears in the case of budget management, where the strong negative quantitative correlation aligns with qualitative evidence showing that limited funding restricts the provision of assistive tools, training, and instructional resources. Lesson plan management also demonstrates convergence, although with nuance: School A's structured professional development mitigates the challenges identified in the quantitative results, indicating a moderating effect of organizational support. For teacher allocation, a partial divergence emerges. While the quantitative correlation is comparatively weaker, qualitative insights indicate that staffing limitations have substantial day-to-day consequences for individualized support, suggesting that the experiential impact of teacher allocation is not fully captured in survey-based measures.

The integrated findings clearly demonstrate that administrative challenges, particularly in budget management, lesson planning, and teacher allocation, serve as key determinants of school compliance with inclusive education policies. Budgetary limitations, as observed in School B and partially in School C, constrained the procurement of essential learning materials, assistive tools, and funding for teacher professional development, directly affecting the quality and consistency of inclusive instruction. Lesson planning challenges further compounded these difficulties, with teachers in under-resourced schools struggling to design lessons aligned with Universal Design for Learning principles, often resorting to improvisation that led to inconsistencies across classrooms. Insufficient teacher allocation limited individualized attention for students with special needs (SWDN), reducing the effectiveness of instructional support and overall program adherence. In contrast, School A's proactive approach, characterized by structured planning, adequate financial support, and well-distributed human resources, resulted in higher policy compliance and more consistent inclusive practices. These findings underscore the need for targeted interventions that address financial support, structured professional development, and strategic staff deployment to strengthen the implementation and sustainability of inclusive education programs.

Discussion

The findings of this study demonstrate that administrative challenges substantially influence schools' compliance with inclusive education policies, particularly in the areas of budget management, lesson planning, and teacher allocation. This is consistent with Musonda (2016), who argues that inadequate administrative capacity limits effective support for students with special needs. Financial pressure emerged as the most salient factor, echoing Chumo (2024) and Purnomo et al. (2020), who found that budget constraints hinder the provision of assistive tools and essential teacher training. Slee (2018) similarly notes that gaps between policy and practice frequently stem from underfunded and poorly coordinated administrative systems. Additional literature highlights the role of leadership commitment and collaborative professional development in addressing structural barriers, as emphasized by Opiyo (2019) and Holmqvist and Lelling (2021). Collectively, these findings affirm that administrative processes—especially those related to financial and human resource management—play a decisive role in shaping school compliance.

This interpretation is reinforced by global evidence demonstrating that inadequate funding remains one of the most significant barriers to inclusive education. Insufficient financial resources limit schools' ability to provide adaptive learning materials, assistive technologies, and sustained professional development (Sharma & Vlcek, 2021; Meijer & Watkins, 2019). The consequences are particularly severe for students with disabilities, who rely heavily on assistive technologies (Senjam et al., 2021). Challenges in teacher capacity also surface when schools lack structured training systems, resulting in lesson plans that do not adequately address diverse learner needs. This pattern aligns with systematic reviews of inclusive teacher training conducted by Tristani and Bassett-Gunter (2020) and Craig et al. (2022). Limited exposure to Universal Design for Learning (UDL) further weakens pedagogical consistency, despite UDL being widely recognized as an effective framework for inclusive classroom design (Lowrey et al., 2017). Similar concerns are reported in middle- and low-income

contexts, where teacher training remains sporadic and insufficient (Ahmed et al., 2022; Engelbrecht & Savolainen, 2018).

Unequal distribution of special needs support teachers also represents a major administrative barrier. Shortages of qualified personnel reduce the level of individualized attention and weaken the overall quality of support provided to learners with special needs—a finding consistent with Sutchter et al. (2016) and Kose (2025). In the Indonesian context, Berwal et al. (2020) note that administrative inefficiencies further exacerbate the distribution problem, placing additional burdens on classroom teachers. Leadership factors also play a critical role, as demonstrated by Lambrecht et al. (2022), who found that transformational and instructional leadership practices enhance the quality of individualized planning. Devecchi and Nevin (2010) similarly emphasize that inclusive leadership fosters teacher motivation and collaborative practices.

A key contribution of this study lies in its integration of survey data with in-depth case studies, enabling deeper insight into how administrative processes interact with human factors to shape compliance outcomes. This integrated perspective broadens existing knowledge, supporting findings from Seitz et al. (2024), who highlight how resource allocation influences the provision of assistive tools and teacher training, and Goldan (2021), who stresses the importance of equitable distribution of special education personnel. Longitudinal evidence from van den Helder et al. (2025) and policy development analyses by Smyth et al. (2014) further demonstrate that inclusive education reform is an evolving process that requires sustained support. Taken together, these findings strengthen the conclusion that effective inclusive education depends on adequate funding, strong administrative capacity, and progressive, sustained school leadership.

The thematic findings from this study yield several actionable implications. For policymakers, targeted budget allocations are essential, including increased BOS funding dedicated to adaptive resources, assistive devices, and intensive teacher training. For school leaders, strengthening distributed leadership structures and developing robust internal monitoring mechanisms are necessary to ensure consistent policy implementation. Prioritizing training in inclusive lesson planning will also help equalize teacher capacity. For teacher education institutions, integrating modules on UDL, inclusive pedagogy, and differentiated assessment into pre-service programs is critical for preparing future teachers to respond effectively to diverse learner needs.

An important unintended consequence revealed by the study is that administrative pressure to demonstrate compliance can lead some schools to prioritize procedural documentation over substantive improvement of inclusive practices. This tendency results in *compliance on paper* without meaningful changes in teaching and learning. Such findings highlight the need for evaluation systems that assess not only administrative completeness but also the quality of classroom implementation.

4. CONCLUSION

This study identified the key administrative challenges affecting the implementation of inclusive education in primary schools and examined their relationship with policy compliance. The main finding shows that budget management poses the strongest barrier to compliance ($r = -0.49$), followed by challenges in inclusion-based lesson planning (RPP) ($r = -0.35$) and support teacher allocation ($r = -0.28$). Qualitative evidence reinforced these results by illustrating how financial constraints, limited teacher preparation, and uneven personnel distribution hinder effective inclusive practices. The study contributes to the literature by providing empirical mapping that integrates quantitative correlations with qualitative mechanisms, demonstrating that successful inclusive education depends not only on policy mandates but also on schools' internal administrative capacity. This underscores the central role of resource management, teacher readiness, and leadership systems in shaping compliance. Practically, the findings highlight three priority areas: increasing dedicated budget allocations for inclusive programs, strengthening continuous professional development—particularly in UDL-based RPP planning—and ensuring proportional deployment of special needs support teachers. Enhancing collaborative and proactive school leadership is also essential to sustain inclusive education

implementation. Future research should expand to cross-regional and longitudinal contexts to capture variation in compliance over time and across diverse educational environments. Exploration of technology-enhanced approaches, such as AI-supported learning tools and UDL-integrated digital resources, may further advance inclusive instructional practices.

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