

The rapid spread of COVID-19 results in a transition away from traditional learning toward a system that focuses solely on digital teaching and learning from a distance. The objective of this study is to assess the Special Region of Yogyakarta's e-readiness in implementing distance learning 'Sekolah Daring' regulation amidst the pandemic. Qualitative research accompanied by the use of a descriptive approach of analysis was performed. This study utilizes data from academic journals, articles, the Indonesian MoF, Yogyakarta's BPS, *Jogjakota.go.id* – the official local government website, and online newspapers. E-readiness and its four indicators concerning Infrastructure, Policy Support, Financial Resources, and Human Resources are used to assess and determine which areas need to be addressed by the government to implement policies more effectively. The finding shows The Special Region of Yogyakarta is ready for the implementation of distance learning. Infrastructure can be seen from the availability of online applications that support learning to be adjustable with distance. Policy support is evident through the distribution of Circular Letter 421/02280 on the Enactment of Distance Learning as a Preventive Act to COVID-19 in Yogyakarta. Full governmental support in finance is visible from the increase and priority in the allocation made for APBD and BOS funding. Whilst in human resources, teachers and students are eager in learning with new technology and digitally literate. Low internet coverage in the peripheries and senior teachers' incompetence to deliver materials digitally are found to be the challenges.

Keywords: *Distance learning, E-readiness, Digital divide, Educational policy*