

## Elimination of Educational Facilities and Infrastructure

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### Abstract

This research focuses on eliminating facilities and infrastructure in an institution or educational institution. This research uses qualitative methods with a literature approach. The study results show that Elimination is included in the infrastructure management process as a form of liberation of infrastructure facilities from accountability that has been imposed. This can be seen from 1) the definition of the Elimination of facilities and infrastructure, namely the Elimination of facilities and infrastructure is a procedure that tries to remove facilities and infrastructure from the inventory list; 2) the purpose of the Elimination of facilities and infrastructure, namely the purpose of the Elimination is to reduce the loss of institutions in the maintenance of goods or equipment, increase budget efficiency, provide freedom to institutions of security, guard, and accountability of goods, and reduce the burden of maintaining inventory; 3) conditions for the removal of facilities and infrastructure, namely the conditions for the removal of infrastructure facilities must be in a state of severe damage; 4) the mechanism for the Elimination of facilities and infrastructure, namely the elimination mechanism carried out by auctioning and destroying procedures; 5) procedures for the Elimination of facilities and infrastructure, i.e. The municipality has established procedures for the removal of educational facilities and infrastructure that must be followed to save money and vacate classrooms.

**Keywords:** *Abolition, Facilities and Infrastructure, Education*

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### Introduction

According to the big Indonesian dictionary, education is the process of changing the attitudes and behavior of a person or group of people to mature humans through teaching and training efforts, process, manner, and manufacturing education. Education is the process of relations between education and the subject of education aimed at achieving education itself. This process runs in a certain environment supported by several educational factors used to achieve goals.

The learning process must provide complete and comprehensive educational facilities in schools to facilitate the learning process because it will help the success of school work programs and extracurricular activities in achieving educational goals (Khikmah, 2020; Assumpta Wikantari et al., 2022; Suranto et al., 2022). The success of educational programs in the learning process can be influenced by many factors, one of which is the availability of adequate educational facilities and infrastructure accompanied by systematic utilization and management. Educational facilities and infrastructure are important resources in supporting the learning process in schools to achieve the expected goals. The principal plans the management of educational facilities and infrastructure in schools. A manager can plan appropriately and implement facilities and infrastructure programs (Marmoah, 2014). Facilities and infrastructure managers have the task of optimizing and evaluating the management of facilities and infrastructure in order to make a meaningful contribution to the education process (Ellong, 2018).

According to Moenir, Sarana is any equipment that serves as the main tool of direct means to achieve goals. At the same time, infrastructure is a set of tools that function indirectly to achieve goals. Facilities and infrastructure are important factors determining whether a learning process

can run effectively or just the opposite. Tools and media must be used to support a good learning process. For example, the educational process cannot run effectively if the classrooms used as learning places are not maintained or even unfit. Therefore, managing facilities and infrastructure in an educational institution must be carried out professionally and proportionately (Malaya, 2019).

In education today, every institution, formal and non-formal, will try to provide and complement the facilities and infrastructure in their institutions to meet the needs of all school residents, be it teachers, staff, students, and parents. To complement existing facilities and infrastructure, an educational institution is said to be advanced if the availability of adequate facilities and infrastructure can support students' learning process so that educational facilities can function properly. It is necessary to manage educational facilities and infrastructure. With the management of educational facilities and infrastructure, schools will be able to manage them in a more conceptual and directed manner.

Management of educational facilities and infrastructure is a material used to improve the teaching and learning process. If the infrastructure in a school is complete, the teaching and learning process will be effective or perfect because what we need is already in the school. For example, in a school, the students have the task of playing football practice, and the infrastructure facilities in the school are complete so that the school does not need to rent a field. Another thing is that the school already has a football field, so infrastructure facilities are very influential in improving a school's teaching and learning process. The school can maintain the infrastructure to be durable; if needed, the infrastructure facilities can immediately exist and be immediately used (Rosnaeni, 2019).

There are several processes in facilities and infrastructure management, including planning, procurement, distribution, use, maintenance, inventory, and Elimination. The Elimination of facilities and infrastructure is the last process in the management of educational facilities and infrastructure. Therefore, the implementation process requires logical consideration. Eliminating facilities and infrastructure is a process that aims to eliminate facilities and infrastructure from the inventory list because the facilities and infrastructure concerned can no longer support the implementation of learning in schools. The Elimination of facilities and infrastructure is adjusted based on applicable laws and regulations.

Eliminating facilities and infrastructure aims to prevent and limit the waste of maintenance costs for facilities and infrastructure that are in bad condition, damaged, and can no longer be used. That is why eliminating facilities and infrastructure is important to find out which infrastructure facilities can still be used and which cannot be used to support the learning process. Eliminating facilities and infrastructure must be done with established procedures so there are no errors that will later become problems in the implementation process. Therefore, systematic and directed planning is needed.

Eliminating these facilities and infrastructure is usually carried out in an uncertain period, adjusted to each institution. Implementing these facilities and infrastructure is carried out in several ways, such as reports by telephone, delivery, and direct checks to the school. The process of eliminating facilities and infrastructure has conditions and procedures that have been set, and some of these things must be done properly so that the elimination process runs systematically and purposefully.

## **Method**

This research uses qualitative research methods using a literature approach. This research technique, called qualitative research, uses the process of inductive reasoning to try to understand reality. In this study, the researcher participates in the context and setting of the phenomenon under investigation. Researchers must constantly concentrate on facts or actions in the study setting. In qualitative research, researchers conduct research activities on subjective reality that is objectively studied. Subjectivity is used in this situation because the reality under study is observed from the point of view of the person under study (Adlini, 2022). The literature approach involves

collecting information and data using various library sources, including books that become references. These articles discuss relevant topics from previous studies, notes, and various periodicals that discuss existing problems. Systematic actions are taken to collect, evaluate, and conclude data using certain methods/techniques to identify solutions to the problems faced (Sari & Asmendri, 2020).

## **Results and Discussion**

### **Understanding the abolition of educational facilities and infrastructure**

Disposal is the removal of inventory items because they are no longer needed or used. Write-off of goods is releasing goods from applicable liability for reasons that can be accounted for. Eliminating infrastructure and facilities is removing goods from the inventory list by related regulations (Hasnadi, 2022). According to Bafadal, eliminating infrastructure facilities removes goods belonging to certain institutions (which can also be state-owned) from inventory records using a predetermined legal system. Ibn Shamsi defines a write-off as removing an item from inventory when it is no longer needed. According to the Decree of the Minister of Finance Number 470/KM.01 of 1994, write-off is an action taken by an official authorized to remove goods from inventory in the context of expenditure to the treasurer of goods or employees of the goods authority (PBBI) (Izza et al., 2022).

Eliminating facilities and infrastructure is a procedure that tries to remove them from the inventory list if it turns out that the facilities and infrastructure are not functioning as planned, especially for educational purposes. Besides that, operationally, this refers to a procedure that excludes infrastructure and facilities from circumstances that can be subject to responsibility. Eliminating or removing facilities and infrastructure from the inventory list aims to eliminate the process of facilities and infrastructure activities because these structures and infrastructure are considered not to function as anticipated, especially related to the execution of education in a school (Fauzi, 2020). Eliminating facilities and infrastructure is the last step in managing educational facilities and infrastructure in schools. Therefore, in its implementation, it should consider several normative factors.

The process of eliminating school facilities and infrastructure is often carried out at the beginning of the school year. This includes the destruction of items such as books that do not conform to the current or previous curriculum, printers that cannot be repaired or require expensive repair costs, tables, benches, chairs, blackboards, and other equipment that are severely damaged (Suranto et al., 2022). If facilities and infrastructure are removed, then items that can no longer be used can be written off or destroyed, but only after being recorded to have a clear history if one day is questioned (Rohiyatun & Najwa, 2021). The management of facilities and infrastructure in the education framework in schools can be considered ended if they are damaged or eliminated. Therefore, it should consider reasonable justifications depending on the rules of its application. Implementing efficient measures to eliminate educational facilities and infrastructure is the only purpose of this reanalysis (Yufania, 2022).

### **Purpose of Elimination of Educational Facilities and Infrastructure**

Eliminating facilities and infrastructure aims to remove or intentionally eliminate infrastructure facilities from the inventory list because these facilities and infrastructure are no longer considered a responsibility (Sari, n.d.). The purpose of Elimination is to reduce the loss of institutions in the maintenance of goods or equipment, increase budget efficiency, provide freedom to institutions for security, guarding, and accountability of goods, and reduce the burden of maintaining inventory (Hasnadi, 2022). According to Ary H. Gunawan, the purpose of removing facilities and infrastructure is to remove/eliminate infrastructure facilities from the inventory list because these facilities are considered not functioning as expected, especially for the benefit of implementing learning in education units (Ariawan, 2023). The objectives of the abolition of facilities and infrastructure are as follows:

1. To reduce and prevent greater losses due to funds spent on repair costs.
2. To reduce and prevent waste of money due to the cost of securing and storing facilities and infrastructure that cannot be obtained or reused
3. To reduce the burden and release intuition from responsibility for the maintenance and safety of goods that can no longer be used.
4. To ensure that disposable (non-renewable) means do not accumulate in educational institutions by removing expired objects from the facility so as not to take up space.
5. To ease the inventory burden (Kurniawati & Sayuti, 2013)

The main objectives of the Elimination of facilities and infrastructure (Fauzi, 2020) are:

1. Reduce or limit higher losses.
2. Minimize waste of school operating costs.
3. Release the institution from the obligation to maintain security.
4. Reduce the burden of maintaining inventory.

According to Nurabadi, the objectives of eliminating facilities and infrastructure (Risnita, 2022) are:

1. To reduce and avoid greater losses due to repair costs incurred
2. reduce and prevent waste of money due to security costs
3. reduce and prevent storage of facilities and infrastructure that can no longer be used
4. reduce the burden of maintenance and protection of objects that are no longer needed, and if necessary, ease the task of the institution
5. reduce the amount of ongoing or repetitive inventory work required
6. Remove obsolete products from the business premises to avoid wasting space or to prevent the accumulation of discarded (irreparable) items
7. To give a reason to buy new, more up-to-date items.

### **Requirements for The Abolition of Educational Facilities and Infrastructure**

The condition for removing infrastructure facilities must be in a state of severe damage (Windriany, n.d.). Several factors need to be considered regarding requirements for eliminating or eliminating facilities and infrastructure. The Elimination of certain infrastructure and facilities must meet at least one of the requirements below (Huda, 2020):

1. It cannot be repaired or used again because it is too old or badly damaged.
2. Repairs are just a waste of money because they will be expensive.
3. Technically and financially, the high maintenance costs outweigh its use.
4. It is no longer by current needs.
5. Depreciation beyond the control of the goods manager (e.g., chemical goods).
6. Longer storage will cause additional items to become damaged and lose their usefulness. They are stolen, destroyed, or burned.
7. There is a decrease in work effectiveness (Tumanggor et al., 2018)
8. Stolen, misappropriated, destroyed by natural disasters, and so on.

The requirements for the Elimination of facilities and infrastructure in schools (Ananda & Banurea, 2017) that must be met according to Nurabadi are:

1. These infrastructure facilities are categorized as severely damaged and cannot be utilized.
2. Items to be removed are items that are judged to be non-conforming.
3. The need for commodities (goods) in schools is considered outdated, so it is not effective and efficient in its use because the restrictions on these commodities must comply with certain regulations.
4. Property managers have little effect on the severe depreciation that occurs on these items.
5. These items are no longer used because the number exceeds capacity.
6. Goods whose benefits are not worth the difficulty of maintenance.
7. Items that have been stolen, burned, or destroyed by natural disasters.

## **Mechanism for The Elimination of Educational Facilities and Infrastructure**

### **1. Removal of Inventory Items by Auction**

Removing by selling school supplies or items through the State Auction Office (Huda, 2020), here's how it works:

- a. The Head of the Education Office establishes the Sales Committee.
- b. The auction was conducted by protocol.
- c. Take part in sales.
- d. The auction hall must produce an "Auction Gazette" containing the items' numbers, names, and conditions.
- e. The payment of the auction winner must be deposited into the State Treasury no later than three days.
- f. The buyer is responsible for all related costs.
- g. The auction committee conducts the sale through the state auction office and deposits the auction's winner into the local State Treasury.

### **2. Removal of Inventory Items by Destruction**

This type of write-off involves the removal of inventory items while considering the financial costs of destruction, and removal is done after careful thought and after writing a letter to the superior outlining the items you want to eliminate. The steps are as follows:

- a. The Head of the Education Office formed an abolition committee.
- b. It is mandatory to choose goods completed annually and calculate needs before an item is written off.
- c. The committee investigates the things that will be eliminated.
- d. The committee takes minutes.
- e. Destruction is carried out by a task force dealing with burning, burial, and other related activities after conducting appropriate investigations of the items to be removed by the Decree and seen by local government officials and police.
- f. Deliver the event's news to the superiors or the Minister for the abolition decision.
- g. The object is then removed by principle, adding decision dates and numbers to the master and inventory class books.

## **Procedures or Procedures for the Elimination of Educational Facilities and Infrastructure**

The municipality has established procedures for eliminating educational facilities and infrastructure that must be followed to save money and vacate classrooms. This procedure must address steps to eliminate educational facilities and infrastructure (Nasrudin & Maryadi, 2019). Steps needed to abolish school facilities and infrastructure:

1. Removing items in groups should be placed safely on the school premises.
2. Record the type, quantity, and year of manufacture of items to be eliminated from the inventory.
3. Send information to the education office about the matters to be removed and proposed deletions, along with forming a removal committee.
4. The committee re-examined the heavily damaged articles after the Removal Decree from the Education Office was issued and made minutes of the examination.
5. The committee then suggested removing the foreword from the Principal and removing the issues identified in the inspection report. The proposal is then sent to the company's headquarters.
6. After the head office abolishes these things, they will be immediately transferred by destruction and sold at auction.

In the process of eliminating infrastructure or school supplies (Fauzi, 2020), one must pay attention to the following ways:

1. The objects to be moved are collected by the Principal and placed in a safe place while still in the school environment.
2. The headmaster submits the proposal for deletion and forms a removal committee by sending information about the items to be removed to the education office.
3. Compile a list of products to be written off by noting their category and year of manufacture.
4. After the issuance of the removal decree, the committee will conduct a second inspection of the items to be removed, compile minutes of the inspection, and recommend the removal of these items to the Education Office.
5. Immediately remove after getting a decree from the Education Office. Due to similar negligence, two options often exist: to destroy or auction it.

Procedures for the Elimination of educational infrastructure and facilities are determined in terms of their condition, and four categories can be used, namely:

**1. Removal of Heavily Damaged, Old, and Excess Facilities and Infrastructure**

- a. The goods manager compiles a list of products to be disposed of containing the serial number, item code number, item name, brand or type, year of manufacture, unit price, and state of the goods (old or severely damaged).
- b. The headmaster submitted a list of materials and a request for their removal to the Head of the local district/city education office.
- c. The Head of the District/City Education Office forwarded the suggestion to you—equipment Parts from the Ministry of Education. The Head of the education office formed an abolition committee.
- d. The committee examines the article to be omitted.
- e. The committee made its research report.
- f. The Secretary General of the Ministry of National Education proposed c.q. Bureau of Equipment by the Head of the Education Office.
- g. The Minister of National Education issues the Abolition Decree on condition that it be sold at auction or destroyed.
  - 1) If it will be auctioned, the Education Office establishes an auction committee. The auction committee requested assistance from the local State Auction Office in organizing the sale of the moved items.
  - 2) Sales are made through the State Auction Office, with funds deposited in the Local State KSA.
  - 3) Employees of the State Auction Office are obliged to produce minutes of the auction and provide proof of auction results to the Secretary General of the Ministry of National Education.
- h. When goods are destroyed, the Destruction Committee will be formed by the Head of Education Services.
- i. When goods are destroyed, the Destruction Committee will be formed by the Head of Education Services.

**2. Removal of Heavily Damaged School Buildings**

- a. Through the District/City Education Office, the Principal submits the abolition proposal to the Head of the Education Office.
- b. Establish an Abolition Committee at the local Education Office with technical assistance from the local Public Works Office.
- c. The committee investigated the building to be demolished and organized a news Research Event.
- d. The Secretary General of the Ministry of National Education c.q. The Bureau of Equipment received a proposal from the Head of the Provincial Education Office to move the school building.
- e. The Bureau of Equipment researches and informs the Secretary General of its findings.

- f. The Minister of Finance received an application for license cancellation from the Secretary General of the Ministry of National Education.
- g. School buildings can be moved or demolished with the express approval of the finance minister.
- h. With the written approval of the Minister of Finance, the Minister of National Education issues a Decree of Abolition stating that the building must be demolished before being sold at auction or destroyed.
- i. If the building is to be sold, the State Ministry of Education establishes an Auction Committee:
  - 1) The Auction Committee requested assistance from the local State Auction Hall to organize the auction of demolished buildings.
  - 2) The building was put up for sale by the State Sales Office, the proceeds of which went to the State Treasury and were made minutes of the auction.
  - 3) The director of the Provincial Education Office sent the auction minutes.
  - 4) The following is confirmation that the Secretary General of the Ministry of National Education received the auction funds.
- j. In the event of structural damage, the Education Office, a committee formed by the province to track the demolition of the building,
- k. The provincial education office provides the abolition report.

### **3. Removal of Stolen School Inventory Items Lost and Burned**

Procedures for removing stolen, lost, and burned educational facilities and infrastructure follow these steps:

- a. The goods manager notifies the Principal of the incident (theft, loss, or fire).
- b. The Principal investigated the incident and compiled an incident report.
- c. The Principal filed an Event Report and reported the incident to the local police department.
- d. Through the District/City Education Office attached to the Police Minutes Event, the school principal informed the Provincial Education Office about the incident.
- e. The Head of the provincial education office notified the Secretary General of the Bureau of Equipment of the incident. It attached the minutes of the investigation and the police report.
- f. The Bureau of Equipment examines the report before being submitted to the BPK, the Minister of Finance, and the Indemnity Claims Committee (PTGR).
- g. After the Indemnity Claims Committee examines the case and determines that the officer's carelessness resulted in theft or loss, the CPC charges the officer with a compensation claim.
- h. The Compensation Decree is issued by the Minister of Education at the federal level after payment is completed with the approval of the Minister of Finance.
- i. After that, the object is removed from the Item Class of the Master Book and Inventory Book.

### **4. Elimination of Educational Facilities and Infrastructure due to Natural Disasters**

The removal process can be likened to removing damaged or old facilities and infrastructure; the additional step is only a declaration from the local government. It can be as simple as the Regent stating that the area has experienced a natural disaster. The following steps need to be taken to eliminate infrastructure and educational institutions that are severely damaged or destroyed by natural disasters:

- a. A decree (SK) from the local government (the lowest level of the regent/mayor) indicating that a natural disaster damaged the area was handled by the school principal.
- b. The goods manager creates a list of items to be disposed of that contains the serial number, item code number, item name, brand or type, year of manufacture, unit price, and state of the goods.
- c. The headmaster submits a request for removal to the Head of the local district/city education office along with a list of local government items and disasters in the Decree.
- d. The Head of the District/City Education Office submitted the plan to the Head of the Provincial Education Office c.q. Equipment Section.

- e. The Head of the education office formed an abolition committee.
- f. The articles to be omitted are examined by the committee.
- g. The committee makes the research minutes.
- h. The Secretary General of the Ministry of National Education proposed c.q. Bureau of Equipment by the Head of the Education Office.
- i. The Minister of National Education issues the Abolition Decree on condition that it be sold at auction or destroyed.
- j. If it will be auctioned, the Education Office establishes an auction committee:
  - 1) The auction committee requested assistance from the local State Auction Office in organizing the sale of the moved items.
  - 2) Sales are made through the State Auction Office, with funds deposited in the Local State KSA.
  - 3) Employees of the State Auction Office are obliged to produce minutes of the auction and provide proof of auction results to the Secretary General of the Ministry of National Education.
- k. When the artifacts are destroyed, the Destruction Committee will be formed by the Head of Education Services.
- l. The parent book and schoolbook inventory are updated to eliminate deleted items.

## Conclusion

Disposal is the removal of inventory items because they are no longer needed or used. Write-off of goods is releasing goods from applicable liability for reasons that can be accounted for. Removal of infrastructure and facilities is removing goods from the inventory list by related regulations. The purpose of abolition is to reduce the loss of institutions in maintaining goods or equipment, increase budget efficiency, provide freedom to the institution of security, guarding, and accountability of goods, and reduce the burden of maintaining inventory. Several factors must be considered when deciding whether to abolish or eliminate facilities and infrastructure. The removal of certain infrastructure and facilities must meet at least one of the requirements. The mechanism for eliminating educational facilities and infrastructure is divided into two, among others: Eliminating inventory items by auction and Eliminating inventory items by destruction. This procedure must pay attention to the steps for the Elimination of educational facilities and infrastructure.

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