

## **Management of movable property in local state entities: A literature review**

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### **Abstract**

Movable property refers to the assets owned by public entities or the state for which a National Property Catalog has been established. The purpose of the article is to know the management of a movable property based on a literature review, as well as to analyze, understand and evidence through the studies carried out on the management of movable property in local state entities; for such purpose, the methodology applied in the research was a basic, descriptive and narrative type, based on a literature review of scientific articles in databases such as Scopus and Scielo, from which 20 articles were selected. It is concluded that, according to the literature review, the management of movable property in local entities is deficient and is related to the lack of knowledge of technological tools. Another factor related to this is the deficiencies of control procedures. In this sense, it is essential to establish control procedures that allow the management of movable property in local entities.

**Keywords:** management; movable property; local government entities

### **Introduction**

Movable property is those assets owned by public entities or the state and for which a National Catalog of State Movable Assets [CNBM] has been established (Superintendencia Nacional de Bienes Estatales [SNB], 2019). The administration of movable assets in state institutions shows inconsistencies at the end of each annual period, including the disposal of movable assets such as shelves, desks, printers and dividers, making it evident that there is a lack of distribution and organization, logistical and physical resources, caused by the incorrect disposal of assets (Gaspar et al., 2021). According to Estepa (2020), in managing a movable asset, there are weaknesses related to the absence of institutional culture and responsibility for state services, the lack of unified instruments to create and the absence of adequate supervisory controls. Otherwise, the accreditation of the possession of movable property by direct acquisition

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is a problem that aggravates the management of assets; because it differs many times from the technical aspects required by the units of the state organs (Contreras, 2018). De la Cruz et al. (2021) refers that state institutions of local character show shortcomings in the generation of PECOSAS since goods are required and give warehouse outputs without the generation of the same. According to Yangales (2022), the shortcomings in the management of movable property, including additions, removals, disposal, registration and inventory, are carried out taking into account the rules of the old “National Property System” except for those “goods qualified as waste electrical and electronic equipment are regulated by the National Supply System” and only as of December 2021 this procedure has been updated through Directive No. 0006-2021 - EF/54. The lack of effectiveness and non-efficiency in the management of movable assets generates devaluation, loss, underutilization and absence of controls on the side of the respective control body, negatively impacting the development of the country’s economy (Palmer and Castillo, 2018). The aforementioned allows the inference of the following question: how is the management of movable assets in local entities based on a literature review? Following the question, the study’s general objective is proposed to know the management of movable assets based on a literature review. From this objective, the specific objectives are derived, such as analyzing the studies related to the management of movable assets in local governmental entities, understanding the information associated with the management of movable assets in local governmental institutions, identifying the weaknesses of local state institutions in the management of movable assets. It is vital to recognize that the research is a means to evidence knowledge and research results related to the management of movable property in local state institutions related to the General Law of the SNB. It should be taken into account that the study will allow knowing how the management of movable property is currently being carried out in state institutions at the local level to have evidence through the literature review of the weaknesses present in governmental institutions at the local level.

## **State-owned assets**

State property includes movable and immovable property of public and private nature owned by the state or by any public institution that composes the National System of State Property [SNB] (General Law of the National System of State Property [Law No. 29151], 2007).

The entities associated with the SNB are public institutions that are the owners and holders. Institutions are the means to fulfill the purposes of public benefit through general or specific functions (Jiménez, 2010). According to Article 8 of Law No. 29151, the SNB is composed of national, regional and local governments, entities, autonomous agencies, state programs and projects, and public law companies. According to Article 6 of Supreme Decree No. 019 - 2019 - Housing, the purpose is to contribute to the country’s development, promote state reorganization, motivate private and public investment, and seek efficiency in public real estate management and real estate portfolio. Also, to have ordered, simplified and integrated the purchase, disposal, management, registration and monitoring of public assets at local, regional and national levels, thus achieving an efficient administration.

## **Management of movable property in government entities**

The administration of movable property of state character is linked to the administration of those assets that have as its owner any public institution that conforms to it (Superintendencia Nacional de Bienes Estatales [SNB], 2018). They are called movable assets, susceptible to being moved from one place to another, by an external force or by itself (Ortega, 2015). In this regard, the SNB (2019) establishes the following:

**Registration of movable assets**

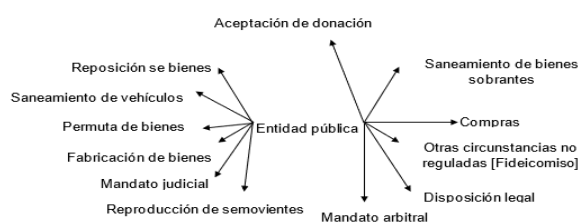
This procedure registers and incorporates the asset into the entity. Taking into account that when an asset is incorporated, it generates an accounting record, which must be made following the regulatory provision of the National Public Accounting System [SNCP].

In the asset registration procedure, this must be done as soon as the institution purchases movable assets through the following modes of acquisition [Figure 1]. An act of disposition implies that the state institutions conforming to the SBN acquire the title to own movable property in a manner beneficial to them. Disposal actions must be approved by the resolution issued by the General Administration Office of the institution or whoever is fulfilling its responsibility. During the procedures for the discharge of goods, administrative acts have established that result from the temporary delivery of goods, free of charge or paid, for the benefit of another state institution, private institution or natural person, to use them or provide public services.

**Asset derecognition**

Process in which the asset's registration in the institution's equity registry is canceled; this process causes the asset to be removed from the accounting records under the SNC rules. For accounting purposes, an asset that comprises elements such as property, plant and equipment is written off as soon as it is no longer expected to generate future or potential benefits from its use [Figure 2].

During the actions for the derecognition of assets, a disposition action is established involving the transfer of the ownership of the assets of an entity, free of charge or paid, for the benefit of another institution, entity or any natural person. Previously, the assets in question must be disposed. Among the disposal actions are donating, buying and selling by auction, including scrap, allowing, transfer by donation in payment, transfer in compensation for services and destruction. It is understood that in case of donation this will be made to another state institution and in an extraordinary way to private non-profit entities.



**Figure 1. Acts of acquisition of movable property.**

**Note. SNB (2019)**



**Figure 2. Causes for the derecognition of movable property.**

**Note. SNB (2019)**

Within this process, the procedure for the inventory of personal property is established, which consists of physically evaluating, coding and recording them in a certain period in order to establish their existence and contrast it for accounting purposes.

### Methodology

The research was basic, descriptive and narrative, based on a bibliographic review of international and national scientific articles. The information gathering was carried out from November to December 2022, considering research on the management of movable assets in state entities. The search for articles was carried out in English, Spanish and Portuguese for no more than 5 years [since 2019], except for the older laws that are necessary for the present research work. In addition, keywords such as management, movable property, and local state entities were admitted. In the search for articles, the Scopus and Scielo databases were considered. Considering the above, the following table shows the articles' distribution according to their year of publication and database.

**Table 1** Arrangement of articles in relation to their year of diffusion.

Database	Year of publication			Total
	2019	2021	2022	
Scopus	1	0	0	2
Scielo	4	5	4	18
Total	1	5	5	20

### Results

The results achieved in the search are presented in Table 2, which presents the database, the search engine or the keywords used, the total number of articles refined from the years they were published and the research disciplines according to their contribution. Subsequently, Table 3 presents the distribution of the articles highlighted, including their contribution, contextualization, author and year of publication.

**Table 2** Selection search criteria and number of items collected.

Database	Search keywords	Filters	Total items		
			No filters	With filters	Certain
Scopus	Asset control	Open access year 2019 - 2023	10	9	1
	Public assets	Open access year 2020 - 2023	20	10	1
	State-owned assets	Open access year 2021 - 2023	15	5	2
	Property, plant and equipment	Open access year 2019 - 2022	20	10	3
	Personal property	Open access year 2020 - 2022	25	15	4
Scielo	Control of movable property	Open access year 2019 - 2022	15	7	3
	State patrimony	Open access year 2021 - 2022	8	4	1
	Management of movable property	Open access year 2019 - 2022	9	3	2
	Wealth management	Open access year 2019 - 2021	18	2	1
	Assets in state-owned entities	Open access year 2021 - 2023	15	3	2

**Table 3** *Distribution of items according to contribution.*

N°	Title	Contribution	Contextualization	Author(s)
1	Property control and administration of movable assets in local governments in Peru.	A greater presence of patrimonial control allows for better asset management.	Recognizes that the relevant management of the movable property is associated with controlling and administrating assets within the entities.	Romero et al. (2022).
	The control of the physical consignment of goods of the Government of Manabi, 2020.	The management of movable assets is associated with control, enabling operations' effectiveness, suitability and compliance.	The management of state assets allows the performance of objectives and goals for which internal control is an elementary mechanism for the adequacy of actions carried out by the entity.	Reyna and Mendoza (2022)
	Fixed asset management in higher education institutions.	It is necessary to meet the demand for fixed assets as part of the timely management of movable assets to meet the population's needs.	The management of movable assets in state entities such as institutions of higher education is elementary to meet the needs of the educational population, being the process to be developed to meet such demand elementary.	Zambrano and Murillo (2020)
N°	Article title	Concept/Contribution	Contextualization	Author(s)
5	Institutionalization of public goods: An approach to the experiences of Peru, Chile and Colombia.	The existence of an institutional deficit in the management of assets of Colombian entities was noted in contrast with Peru and Chile.	It is recognized that asset management is still deficient in countries such as Colombia; however, it must be improved to achieve the institutional goals set by local entities.	Fernanda and Rodriguez (2020)
	Asset management from the perspective of social responsibility.	The institutional framework within the management of movable property shows ephemeral and not very transcendent policies within local entities.	Asset management policies are ephemeral and do not allow for fulfilling goals and objectives, making it possible to recognize shortcomings through the study.	Navajas and Fernandez (2019)
	Heritage education: Key to the future of heritage management.	The management of movable assets is focused on developing mechanisms that allow the reconciliation between accounting and physical assets.	Accounting and physical reconciliation are important factors in local entities, often leading to deficiencies in the management of movable assets.	Fontal et al. (2021)

This chapter discusses the elements resulting from the study and their analysis related to the proposed theories. The purpose of the literature review through this article is to learn about the management of state-owned movable assets, which is essential for achieving institutional objectives and goals and providing the population with adequate and pertinent services. In this order of ideas, the study by Romero et al. (2022) highlights asset control as a factor associated with managing movable assets, so the greater the asset control, the better the asset management. Likewise, the destination of assets, administrative acts and their registration were shown to be related to asset management, which affirms what was previously established. According to Reyna and Mendoza (2022), the inferred is part of a control, which favors asset management and allows a clear perception of effectiveness, indoneity and compliance of operations. It is essential, therefore, to have guidelines that support efficient asset management in which adequate control of movable assets is achieved. However, Garcia (2022) points out that the technology used to register and inventory patrimonial assets does not allow a suitable transposition of the forms and processes related to the management of movable assets. The management of movable assets is an essential factor in the growth of the entities; however, the technological tools in public entities are often ambiguous, complicating pertinent management. In this context, managing movable assets is fundamental in achieving it. According to Castro and Zambrano (2022), internal control is fundamental in the management of a movable asset because it guarantees the efficient and transparent use of state sector assets, which makes control an elementary support tool in making the right decisions that lead to the achievement of objectives set for relevant management. According to Carrillo et al. (2021), deficient control has an impact on the management of movable property, so local entities must consider developing strategies to create a culture of adherence to efficient management of movable property in order to safeguard the institutional heritage and comply with the guidelines outlined in the regulations. Moltavo (2019) states that the management of movable property in local entities is still deficient despite the existence of systems such as the Administrative Management System [SIGA] that allow adequate control, but that have not appealed the deficiencies that have been shown in the management of movable property in the entities. According to Navajas and Fernandez (2019), initiative and action are fundamental aspects for correctly managing a movable asset; in this process, it should be understood that it is elementary mechanisms that allow arriving at relevant policies and not ephemeral policies. In this aspect, it is essential to develop policies for the management of movable assets that allow for processes such as the registration and cancellation of assets following the regulations and the contrast of each entity since this is the aspect that must be complied with in order to have entities following the reality of each one of them. On the other hand, it is essential that within the management policies of a movable asset, local entities determine the ways to comply with these guidelines.

For Vasquez (2020), the management of movable assets is associated with how they are acquired, and thus refers to the procurement process as a special mechanism that supports timely certification and repeated admission of goods with characteristics in line with the reality of the entity, also considering that this process adheres to mechanisms such as reforms and modifications in order to establish appropriate reconciliations with state records and accounting systems. Chinchilla (2021) establishes that the conflict of interest within local entities determines an irregular management of movable assets that lack adherence to the technical regulations of the SNB and the accounting process that admits an appropriate reconciliation.

## **Conclusions**

According to the literature review, the management of movable assets in local entities is deficient, related to the lack of knowledge of technological tools. Another factor related to

this deficiency is the lack of internal control procedures. In this sense, it is essential to establish control procedures that allow the management of movable property in local entities.

In general, it should be understood that the management of the movable property is an elementary mechanism within state entities because it allows an efficient administration of movable property in which collaborators with adequate knowledge will allow pertinent management focused on the achievement of organizational objectives and goals.

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