

Factors and equity control in governmental institutions

By

Miguel Melgarejo Quijandria

Escuela de Post grado Universidad Agraria La Molina

<https://orcid.org/0000-0001-8571-4317>

Email: miguel.melgarejoq@ciplima.org.pe

Paula Eliana Izquierdo Paucar

Universidad Peruana Unión – Lima – Perú

<https://orcid.org/0000-0003-1900-7256>

Email: paula.izquierdo@upeu.edu.pe

Hilda Quispe Cardenas

Universidad Peruana Unión – Lima – Perú

<https://orcid.org/0000-0001-6325-1366>

Email: hildaquispe@upeu.edu.pe

Doris Zevallos Echevarria

Universidad Peruana Unión – Lima – Perú

<https://orcid.org/0000-0003-2737-2384>

Email: doriszevallos@upeu.edu.pe

Adolfo William Lavallo Gonzales

<https://orcid.org/0000-0003-4336-1845>

Email: adolfolavallo@upeu.edu.pe

Universidad Peruana Unión – Lima – Perú

Roque Juan Espinoza Casco

Universidad César Vallejo – Perú

<https://orcid.org/0000-0002-1637-9815>

Email: respinozaca@ucv.edu.pe

Rafael Romero-Carazas

Universidad Peruana Unión – Lima - Perú

<https://orcid.org/0000-0001-8909-7782>

Email: rafael.romero@upeu.edu.pe

Abstract

So far this year, 98% of the papers presented in the National Register of Research Papers - RENATI of Peru, and which investigated the issue of patrimonial control, following Directive No. 0006-2021-EF/54.01 of the General Directorate of Supply, are quantitative in approach, which shows a lack of qualitative contributions on the problem of patrimonial control, from the perspective of its protagonists, so that this social event can be explained and understood. In this context, the present study seeks to explore the social phenomenon of patrimonial control within governmental institutions through a qualitative approach of phenomenological-hermeneutic design by interviewing 12 people in charge of the patrimonial control area of 12 different public sector institutions. The study provides information on the reality faced by those who work in asset control offices, providing the basis for establishing corrective measures and formulating guidelines to promote their order and sophistication.

Keywords: Factors, *asset control*, *asset registration*, *asset disposal*, *governmental institutions*.

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Resumen

En lo que va del presente año, el 98% de los trabajos expuestos en el Registro Nacional de Trabajos de Investigación – RENATI del Perú, y que investigaron el tema del control patrimonial, en atención a la Directiva N° 0006-2021-EF/54.01 de la Dirección General de Abastecimiento, son de enfoque cuantitativo, lo que evidencia un vacío de aportes de enfoque cualitativo acerca del problema del control patrimonial, desde la perspectiva de sus protagonistas, de manera que se pueda explicar y comprender este suceso social. En ese contexto, a través del presente estudio, se busca explorar el fenómeno social del control patrimonial dentro de las instituciones gubernamentales, para ello, a través del enfoque cualitativo de diseño fenomenológico – hermenéutico, se entrevistó a 12 encargados del área de control patrimonial de 12 diferentes instituciones del sector público. El estudio aporta información sobre la realidad que atraviesan quienes laboran en las oficinas de control patrimonial, proporcionando la base para establecer medidas correctoras y formular directrices que promuevan su orden y sofisticación.

Palabras clave: Factores, control patrimonial, alta de bienes, baja de bienes, instituciones gubernamentales.

Introduction

So far this year, 98% of the papers presented in the Peruvian National Register of Research Papers - RENATI, which investigated the issue of patrimonial control, following Directive No. 0006-2021-EF/54.01 of the General Directorate of Supply, are quantitative in approach, which shows a lack of qualitative contributions to the problem of patrimonial control from the perspective of its protagonists, so that this social event can be explained and understood. In addition, the COVID-19 effect also evidenced a lack of control over state assets, such as the number of beds, number of enabled services, number of security implements, etc., which unscrupulous servants for their benefit conveniently exploited.

In this regard, in Italy, a study by Alaimo et al. (2021) referred that institutions can affect people's health by not improving the services they provide, devoting resources to general activities and neglecting control over their resources and assets. For its part, Tortia (2021) pointed out that the rivalries of civil servants detract resources from the assets, which are put to alternative uses, favoring some groups more than others.

In the United Kingdom, Bigoni et al. (2021) evidenced that good governance, the practice of values, and good accounting practices, promote adequate scenarios to manage the assets of the patrimony, avoiding misappropriations efficiently.

In North America, Stubager et al. (2013) pointed out that the possession of fixed assets and their distribution contribute to significant theoretical factors, inferring the possibility of high government interference, as a conditioning factor, for patrimonial control.

In South America, Carrero et al. (2022) concluded that the multiple amendments and modifications of regulatory laws to control state assets have caused inconsistencies, especially in areas far from cities, favoring the legitimization of the illegal appropriation of public assets for external productive activities.

At the national level, Alva and Cava (2018) concluded that the control of patrimonial assets is not adequately executed, so this is not reflected in the financial statements.

Consequently, the guiding question, “How is asset control developed within governmental institutions?” was born, which served as a guide for the elaboration of this article. Furthermore, this guiding question allowed the formulation of the following objective: To describe the factors that condition the patrimonial control in governmental institutions.

Therefore, the present work justified its realization at a theoretical level because a portion of the interviewees’ thoughts and feelings is known to generalize its results and apply them to contribute to the development of the areas of patrimonial control. Furthermore, at the social level, the study will allow to learn about the situation that the areas of patrimonial control are going through, which will result in the attention of officials and competent authorities. Finally, at a practical level, the study is essential because of the expected efficiency and foreseeable success due to the presence of the necessary resources for its realization and elaboration.

Theoretical review

Property control dates back to feudal times when the seneschals needed to keep track of everything they owned to expand their livelihoods or look after their welfare. Today, this process has been reinforced by establishing laws and policies to serve the community well and provide care. The purpose of establishing policies and estate controls was to maintain or balance the internal economy of the entity. This process began with the inflow and outflow of assets. There are high and low points for an asset entering the market, and a particular process must take place to reveal the specifics of the asset, such as its quantity, condition, size, etc. As a result, asset control has become a crucial step, especially in governmental organizations (Delpiazzo, 2018).

Asset control

Patrimonial assets are considered to be those resources acquired by a public institution, whether by purchase orders, donations, bequests, reorganizations, exchanges, manufacturing, or any other legal modality, and which have the favorable opinion of the National Superintendence of State Assets - SBNE. Therefore, patrimonial control is summarized in acts programmed to procure its conservation and promote its acceptable use according to contemporary social demands (García, 2009).

For Bossio (2008), Asset Control is the act of managing and registering the assets individually under the guardianship of the State, observing the legal acts that affect their stay, care regime, and other acts, evoking a qualitative and quantitative knowledge of the assets that make up the nation’s patrimony, which can allow the design of policies and the planning of strategies, rules and actions for their maintenance.

For his part, Van Strahlen (2010) refers that the categorization of public domain goods has two immutable characteristics, they are for public use or service for the promotion of national wealth, and they are attached to an administrative, legal regime, with advantages and prerogatives inherent to their management and administration.

Methodology

The present study was of qualitative approach and descriptive level, whose design was phenomenological-hermeneutic. Carbajal et al. (2019) point out that qualitative research seeks to investigate non-quantifiable factors, which are describable, understandable and explainable through phenomenology. On the other hand, Báez (2009) maintains that through phenomenological-hermeneutic studies, people express their experiences, whose interpretations will allow the construction of referents placed in dialogue.

The population of interest consisted of 12 executing units belonging to the deconcentrated directorates of the Loreto Region. The sample consisted of the same population. According to Pardinás (2004), the population is the conjunction of objects or persons whose characteristics or situations are to be known. Unlike a population for quantitative studies, the qualitative approach can dispense with the quantity and choose the population that will contribute to the research, i.e., good informants are sought, lucid, reflective people willing to talk extensively with the researcher. The sample design was theoretical or purposive sampling, whose selection was guided by the researcher's criteria. According to Casas et al. (2003), this type of sampling selects exemplary or typical cases to describe the traits of the most repeated collaborators of a characterized population.

The technique for the collection of information was the in-depth interview through questions. According to Rodríguez and Meneses (2011), the qualitative interview follows a pre-established pattern, whose order will allow obtaining information and cataloging answers to outline results. The interview was done with those in charge of the administration, supervision and disposition of the patrimonial goods of the units of analysis. The following questions guided the interactions: i) When you took office, what was the situation of the physical inventories of the patrimonial assets and how are they currently? ii) Is it possible to say that the legal, physical and accounting reorganization is carried out within the established time limits? iii) How are the replacement and repair of patrimonial assets being carried out? iv) What is happening with the disposal and sale of patrimonial assets that have outlived their usefulness? v) How are the illicit appropriation of state assets handled? vi) From your perspective, what is the recurring problem for the control of patrimonial assets?

We used professional qualitative data analysis software Atlas.ti to process the information. This software makes it possible to express the circular reasoning of qualitative analysis by allowing the data to be incorporated sequentially instead of gathering all the data at once. Thus, it allows the theoretical demonstration necessary for constructive analysis (Quirós and Arce, 2021).

Results

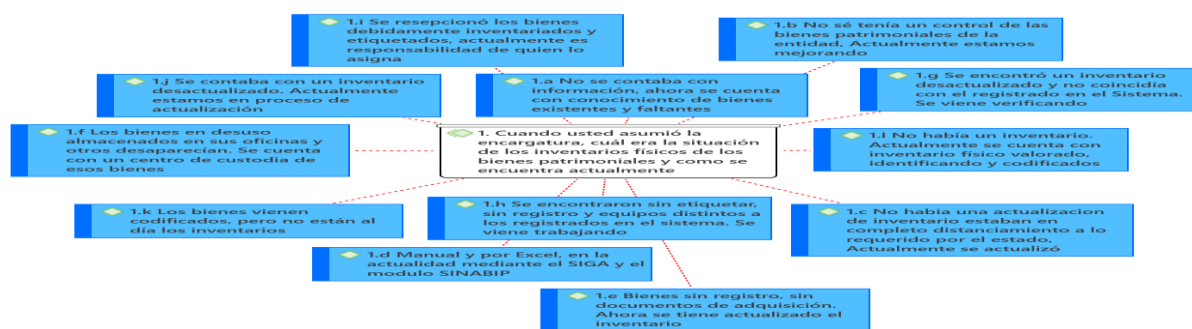


Figure 1. First interaction code network

Source: Atlas.ti - Code groups

Figure 1 shows the network of codes from the first interaction with those responsible for asset control, which responds to the objective of knowing the situation of the assets at the time of taking office; it is evident that the current managers of the area received assets with inventories without information or outdated, without labels and the labels they had did not match the records. However, as soon as they took office, they began the process of updating and improving their treatment, using the Integrated Administrative Management System (SIGA) and the National System of Patrimonial Assets (SINABIP), through which they have been updating their records, it is evident that the factor that predisposes the situation of outdatedness occurs in the transfer of change of authorities and officials.

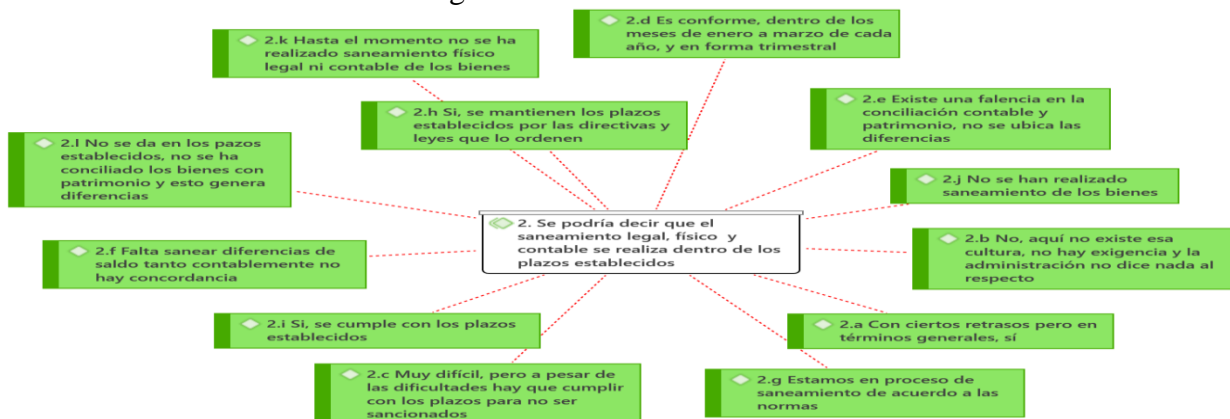


Figure 2. Code network of the second interaction
Source: Atlas.ti - Code groups

Figure 2 shows the network of codes of the second interaction with those responsible for asset control, which responds to the objective of knowing the status of the accounting, legal and physical reorganization of such assets; it is evident that in a few situations, the deadlines are met. However, most of the time, the lack of administrative and management apathy has discouraged its speed; currently, due to the current regulations, all inconsistencies and delays must be corrected; however, the work outside the deadline is the common characteristic for the reorganization of assets.

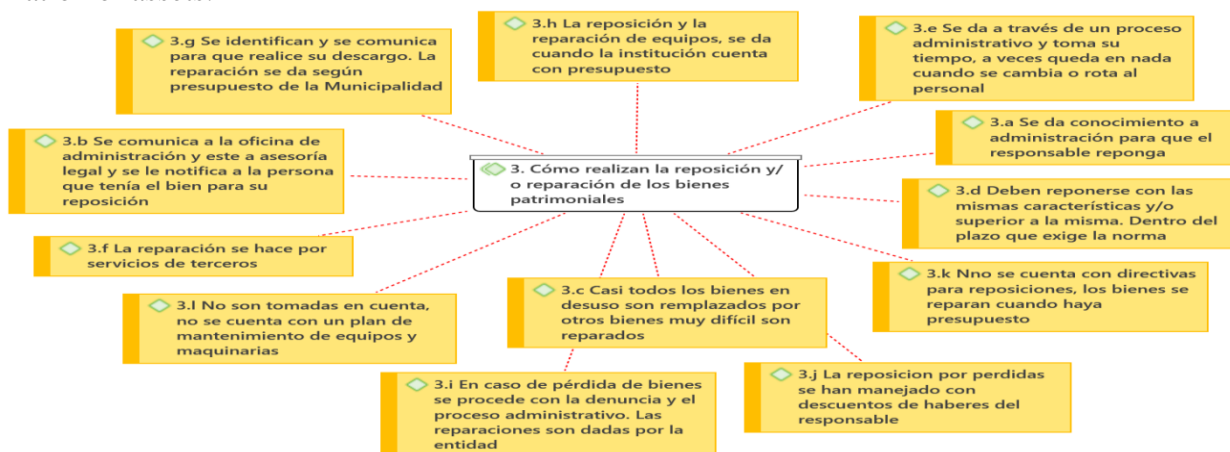


Figure 3. Third interaction code network
Source: Atlas.ti - Code groups

Figure 3 shows the network of codes for the third interaction with those responsible for asset control, which responds to the objective of knowing the situation of the replacement and repair of assets; namely: in the units of analysis, there is no plan for the maintenance of

equipment, some do not have the necessary directives for these processes. In other cases, they go through an administrative procedure that is forgotten due to the cronyism among the servants. There are very few cases in which the causer is obliged to replace the damaged asset or to repair what has been damaged due to lack of skill or any other reason. In other cases, there is a budget for repairs.

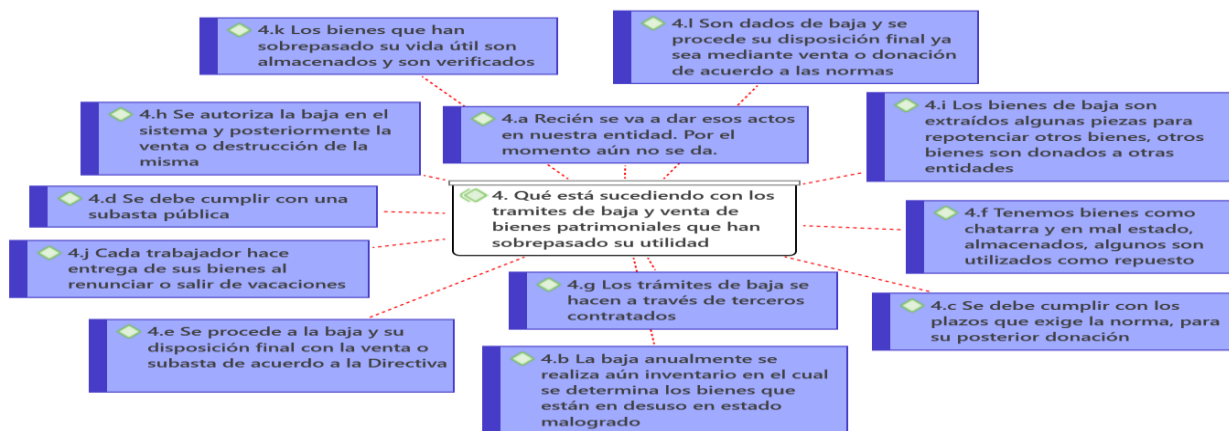


Figure 4. Fourth interaction code network

Source: Atlas.ti - Code groups

Figure 4 shows the network of codes for the fourth interaction with those responsible for asset control, which responds to the objective of finding out the status of the disposal of assets. Here the situation is varied: in some cases, the employee hands over his or her assets when leaving the office or when leaving on vacation; in other cases, the assets are stored because there is no directive to sell or donate them, causing overcrowding in the warehouses. It is also evident that the provisions of the regulations are complied with when the assets are written off, auctioned, and donated. Finally, there is a sector that outsources these activities.

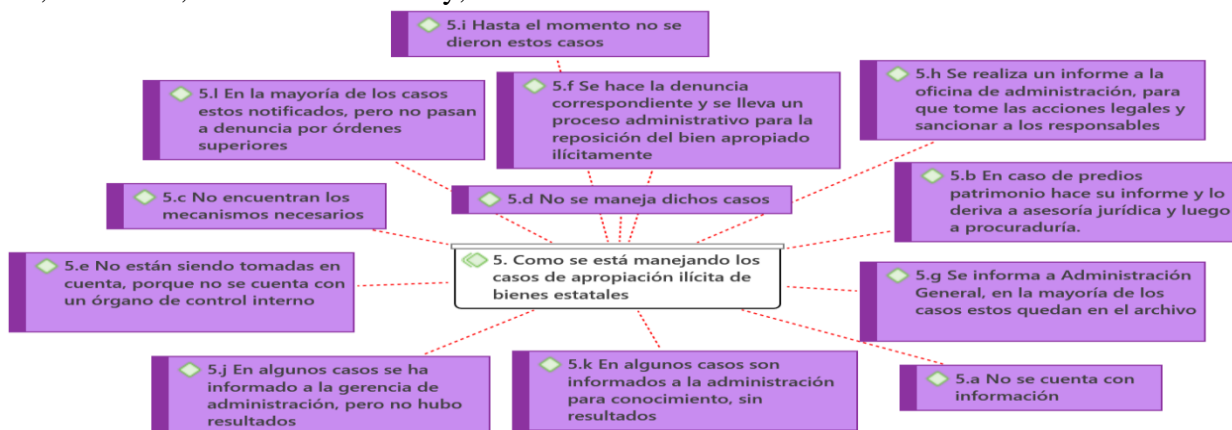


Figure 5. Fifth interaction code network

Source: Atlas.ti - Code groups

Figure 5 shows the network of codes for the fifth interaction with those responsible for asset control, which responds to the objective of learning about the management of appropriation of assets. Some do not have information on the subject, and others do not have the necessary directives to deal with these contingencies. In some cases, the administration is informed, but again, due to the “companionship”, these remain without administrative processes (PAD) and are archived. Those responsible state that there are very few cases in

which the necessary reports have been made, PADs are opened and the property is forced to be replaced, revealing that the regulations are not rigorously applied in these cases.

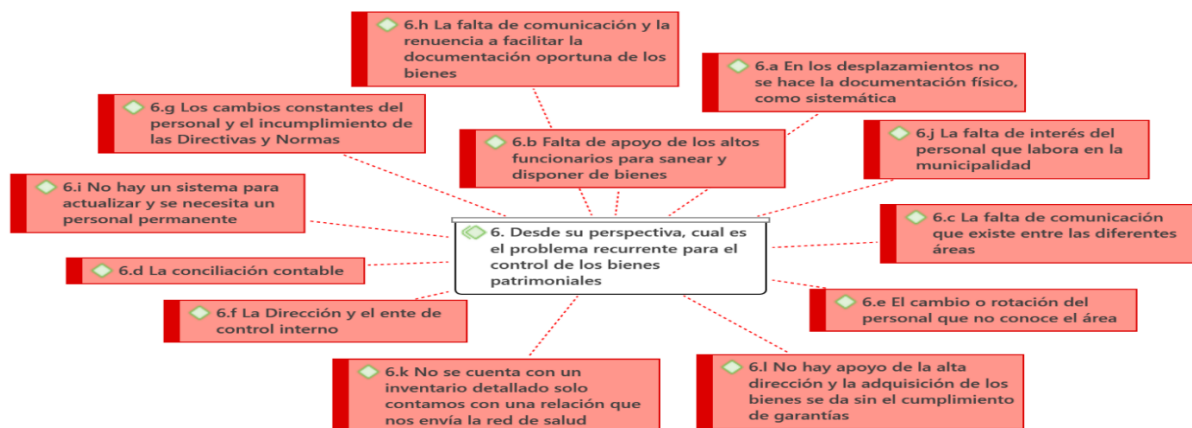


Figure 6. Code network of the sixth interaction
Source: Atlas.ti - Code groups

Figure 6 shows the network of codes for the sixth interaction with those responsible for asset control, which responds to the objective of finding out the recurrent problem with the control of assets. Here there is a consensus that the problem originates due to the high turnover of personnel in charge of these areas; many of them are transferred as punishment, so they arrive without previous knowledge or technical expertise, having to resort to the service of contracted personnel. Others maintain that the problem has to do with the accounting factor, i.e., this information does not match what physically exists and is difficult to reconcile. In addition, the lack of communication between areas leads to poor control of assets, and in general, the lack of support from officials to clean up predisposes the fact that the control is generally outdated.

Frequent word analysis

Table 1. List of frequent words

WORD	LONG	CONTEO	%
goods	6	39	20%
no	2	34	18%
account	6	12	6%
low	4	10	5%
inventory	10	10	5%
currently	11	9	5%
administration	14	9	5%
process	7	8	4%
cases	5	7	4%
patrimonial	13	7	4%
administrative	14	6	3%
staff	8	6	3%
replenishment	10	6	3%
complaint	8	5	3%
disuse	6	5	3%
missing	5	5	3%
deadlines	6	5	3%
repair	10	5	3%
system	7	5	3%
		193	100%

Source: Atlas.ti - Word list

Table 1 shows the list of the words most used by the interviewees; it is assumed as a social phenomenon within the areas of patrimonial control. The most used words are “assets” 39 times, these “n” 34 times, “count” 12 times, with a “low” 10 times, and “updated” 9 times. Due to the idleness of the “administration,” many “processes,” “cases” and “patrimonial” go to “administrative” procedure, and the “staff” is forced to “reposition” because there is a “complaint,” but due to “lack” of follow-up, these remain in the file. What is certain is that this table shows what happens within the units of analysis for the phenomenon under analysis.



Figure 7. Word cloud
 Source: Atlas.ti - word cloud

Figure 7 shows the most recurrent word cloud in the interviews, which is “good,” since the interview revolved around the control of patrimonial goods; however, there is evidence of the presence of the word “process,” which, according to the current regulations, must be filed in order to safeguard the goods mentioned above, but which, in many cases, are archived due to the lack of interest of the “administration.”

Co-occurrences and sentiment

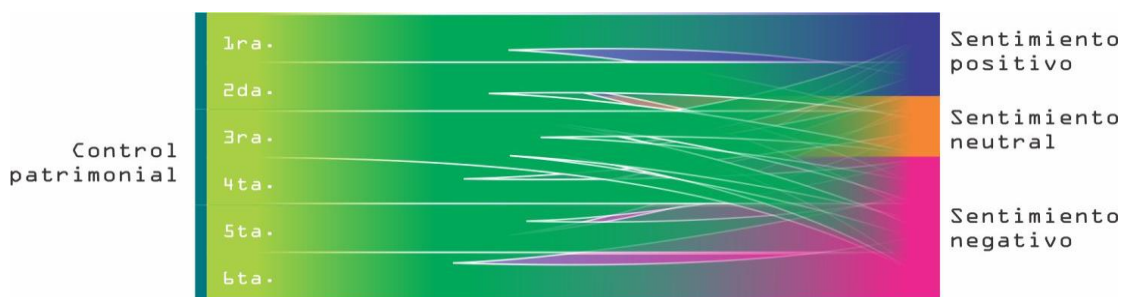


Figure 8. Sentiment diagram of interactions
 Source: Atlas.ti - Co-occurrences

According to the proposed study and the theories that support it, during the interaction with the interviewees, the feelings evidenced are shown in the diagram in Figure 8. Furthermore, these feelings present a greater incidence of negative valuation, indicating that, during the interaction, the negative feeling regarding patrimonial control is the most evident. These results lead to the conclusion that the interviewees find many barriers to overcome in the face of the challenges posed by adequate patrimonial control, in addition to the control of the personnel appointed within the state institutions and the procedures that are not supported by

the administrators, chiefs and officials on duty.

Discussions

The results of the present study agree with those Alaimo et al. (2021), who report that institutions devote resources to general activities and neglect control over their resources and assets. Tortia (2021) pointed out that the rivalries of the officials subtract resources from the patrimony, which are destined for alternative uses, favoring some groups more than others. Similar situations were found in the units of analysis, where the administrators do not agree with the idea of an adequate patrimonial control, resulting in outdated systems and irreconcilable inconsistencies between physical and accounting information.

It is discordant with Bigoni et al. (2021) those, who pointed out that good governance, the practice of values and good accounting practices promote adequate scenarios to manage the assets of the patrimony, avoiding misappropriations efficiently. Situations remain in theory but are not necessarily applied in the reality of state institutions since the patrimonial control suffers delays, non-compliances, and disappearances, all outside the rules and without directives.

It is in agreement with Carrero et al. (2022) those, who concluded that the multiple amendments and modifications of the regulatory laws for the control of state patrimony assets had caused inconsistencies, especially in areas far from the cities, favoring the legitimization of the illegal appropriation of public assets for external productive activities. The interactions show that what is described above has been occurring for a long time in the analyzed units. Therefore, it is necessary to establish much more effective controls and harsher sanctions for non-compliance since it is thanks to the patrimonial assets that services are provided to the user population.

It is similar to Alva and Cava (2018). those who concluded that the control of patrimonial assets is not adequately executed, so it is not reflected in the financial statements. A situation that is reflected in the reality of state institutions, despite the existence of a regulatory framework, which is permissive and often elusive.

Conclusions

However, they find an impassable wall built by the bureaucracy and laziness of the employees themselves, as well as of the administrators and managers, which means that the information on assets is not of primary interest to the entity, diverting their attention to other activities, to the detriment of the updating of the information they require.

The high turnover of personnel working in the area, in addition to the rights of the appointed personnel, leads to the neglect of inventory and record keeping, so the accounting system lacks reliable and timely information regarding these assets. This situation was evidenced during the pandemic period, when there was no information on the number of beds, ICU beds, medicines, implements, infrastructure, etc., due to the deficiencies in the patrimonial control, which was used nefariously by unscrupulous officials and servants, who bought more than necessary at much more onerous prices, due to the lack of information on state assets.

A separate problem is generated by the theft or disappearance of patrimonial assets, a situation that, according to current regulations, must follow a PAD, and communicate to the Attorney General's Office and internal control to take the necessary measures to replace the asset in question. However, it is well known that "otorongo no come an otorongo"; therefore, the servants overlap such attitudes, leaving the procedure just that, a mere procedure, which eventually goes to the file, and no one else knows of such a situation.

The national financial statements are undermined due to factors such as lack of training, high personnel turnover, managers' idleness, the meager budget allocated for these activities, bad practices within state entities, and disinterest in evidencing real information; such factors condition the useful and important information that the referred financial statements should show, which differ from the context information, and to which substantial attention should be paid, since it is the record of what is in the State, in order not to incur in unnecessary expenses, making acquisitions on assets that are already available but are not properly recorded.

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