

Patrimonial Control In The UGEL Mariscal Cáceres: A Challenge For The Education Administration - San Martín – Peru

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ABSTRACT

The objectives that guided the research were to establish the factors that impede the process of asset control in the UGEL Mariscal Cáceres, San Martín region, as well as to identify and describe the difficulties in the process of inventorying assets, legal and technical-legal-accounting sanitation of real estate and the application of norms and procedures. The study corresponds to descriptive research, which used a simple descriptive design and worked with a sample of 80 UGEL workers, selected non-probabilistically and by convenience; to whom a questionnaire was applied and asked to observe through a checklist; the data were processed in Microsoft Excel and the arithmetic mean, frequency and percentage were used to explain the facts and describe the phenomena. The results confirm the working hypotheses, since according to the workers' opinion, the management of patrimonial control was qualified as deficient (11%); regular (54%), and good (35%); which means that a significant percentage of the workers of the UGEL Mariscal Cáceres perceive and appreciate that the actions on patrimonial control are regular with a tendency to be good. It is concluded that the most serious factors that impede the management or process of asset control in the UGEL Mariscal Cáceres, San Martín region, revolve around non-compliance with government regulations, affecting the inventory of furniture and real estate and the legal, physical, and accounting sanitation.

Keywords: *Property control, furniture and real estate, physical reorganization, accounting.*

INTRODUCTION

The word control has several connotations in the administrative function, let's see some conceptualizations: control is a primordial stage in the administration of an organization, because even if a company or entity has magnificent plans, an orderly organizational structure, and efficient management, the executive or manager will not be able to verify the real situation of the organization if there is no mechanism to verify and report if the facts are following the objectives.

For Harold Koontz and Cirilo O'Donnell: It involves the measurement of what has been achieved concerning the standard and the correction of deviations, to ensure the

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achievement of objectives under the plan. Idalberto Chiavenato: Control is a management function: it is the phase of the management process that measures and evaluates performance and takes corrective action when needed. Thus, control is essentially a regulatory process.

Thus, Hernández (2003) argues that control has been defined from two main perspectives, a limited perspective and a broad perspective. From the limited perspective, control is conceived as the a posteriori verification of the results achieved in the follow-up of the objectives set and the control of expenditures invested in the process carried out by the managerial levels, where standardization in quantitative terms is a central part of the control action. Under the broad perspective, control is conceived as an activity not only at the managerial level but of all levels and members of the entity, guiding the organization toward the fulfillment of the proposed objectives under qualitative and quantitative measurement mechanisms.

For Samuel Alberto Mantilla (2005) internal control is the set of rules, procedures, and techniques through which performance is measured and corrected to ensure the achievement of objectives and techniques. It is worth mentioning that companies measure their results and achieve their *raison d'être* through an adequate evaluation of internal control.

However, in almost all entities, more than all public ones, a culture of internal and external control of the diverse procedures that take place in the entity is not promoted; this, undoubtedly, does not generate confidence in terms of the operability of the economic and financial actions of the entities.

Among the norms that regulate this process is Law 29151 - General Law of the National System of State Assets, in its first article, on the purpose of the Law, it establishes norms that regulate the scope, organization, attributions, and operation of the National System of State Assets, within the framework of the modernization process of the State Management and in support and strengthening of the decentralization process.

The Regulation of the General Law of the National System of State Assets, Supreme Decree 007-2008-VIVIENDA, in the General Provisions Title, Article 1 of the purpose of the regulation, establishes that the purpose of this norm is to regulate the General Law of the National System of State Assets, whose governing body is the National Superintendence of State Assets and to develop the mechanisms and procedures that allow an efficient management of state assets, maximizing their economic and social performance, sustained in a secure, reliable and interconnected information platform, contributing to the process of decentralization and modernization of the management of the State.

On occasions, when the assets are in the patrimonial sphere of the entity itself or of another public entity, it will be possible to carry out a subsequent control by the entity itself, but this will not necessarily be effective when the asset has been assigned or transferred to a private party (an example of this situation may be the lease of a property that is not owned by the lessor entity or the sale of a vehicle that presents problems of registry sanitation). On the subject of internal control, the control system standard is again taken as a basis, which, in analogy to the general or macro governmental control, projects a mechanism for due control in patrimonial matters.

External patrimonial control, in matters of public management, two systems concur with the theme of the correct use of state assets, namely, the National Control System and the State Assets System. The former is in charge of its governing body, the Office of the Comptroller General of the Republic, and the latter is in charge of the SBN. The National

Control System acts in the public entities through their respective Institutional Control Bodies (OCI) and the SBN through its informative or operative control mechanisms of its current Directorates and Sub-Directorates when they carry out supervisory actions in the cabinet or on-site.

The Control System mainly intervenes through selective and subsequent control actions. The control reports conclude with the identification of indications of administrative responsibility or with the recommendation to implement corrective actions, which in terms of asset control are often feasible. As for the responsibility of each public official or employee, this must be determined on a case-by-case basis and under the applicable regulations, depending on the asset procedure reviewed. On the other hand, the State Property System provides the administrative and operational mechanisms for each entity to efficiently manage its movable and real estate portfolio. Law No. 29151 does not grant the SBN sanctioning powers of any kind. Article 14°, numeral 14.1, paragraph d) states that it is its function to supervise state assets and in case it determines violations of the regulations, it will inform the corresponding public entity and the Comptroller General of the Republic, for the respective corrective actions and sanctions, under the responsibility of the public entity.

Public entities, through their organic units, have the obligation and the challenge -at the same time- to comply with all the guidelines and obligations established by the legal system. The challenge is for each unit to perform efficient management, generating added value to the organization, as well as to the Public Administration while complying with the Administrative System to whose function it is related.

At the level of ordinary and special activities and compliance with obligations, the Property Control Unit is identified as the operator of the National System of State Assets, within each public entity. This unit or the one that takes its place - according to the corresponding statutory organization - has the function of planning and coordinating the activities related to the registration, control, and administration of movable and immovable property owned by the State. Thus, for such a unit to adequately perform its functions, following the guidelines of the National System of State Assets, now the General Directorate of Supply, its members must be professionals and periodically trained, since it is clear that such function ceased to be, many years ago, a residual or minor function in the administrative organization. It is therefore a function as important as all those that make up the repertoire of functions of the Public Administration and that is why it must be appreciated in that condition, as a component of an Administrative System².

Property inventory techniques state that public entities are required to conduct at least an annual inventory of their personal property. Not all entities have the same number of assets, nor do they have the same type of assets. A hospital does not have the same assets as a ministry, nor does a ministry have the same assets as a public body for scientific purposes. For this reason, the operators of the Assets Control Units must be familiar with the techniques for planning, analysis, and reconciliation of assets to be applied in the various stages of the Assets Inventory. Page 19/Roberto Jiménez Murillo/ 2011.

There is a link to the patrimonial reality with the computer support because the public entities must register their information obligatorily, in such effect, in the Regulation of the Law in its Chapter V Art. 22° Of the Obligatory nature of the acts of registration and Updating, The entities that conform the System must register and update in the SINABIP, the information regarding the goods of their property and those that they administer.

²Roberto Jiménez Murillo (2012) Revista Gestión Pública. pág. C1, C2.

In the case of real property, it will be registered in the SINAIP, and movable property will be registered in the SIMI 3.5 Software.

Asset control is a tool for the improvement of public management, The public entities demand from their immediate and intermediate actors, not only the conventional application of norms and procedures but also the innovation and integration of new elements to improve management in general (Art. 14, paragraph f). Identify state assets of national character and scope and reserve them for the development of projects of national interest (Section G). Support and approve the acts of acquisition, administration, and disposition of state assets of national character and scope, and other assets within its competence.

Techniques for the improvement of the asset control unit, The experience and the warning of the reality of public management show that there are very few asset control units constituted as such in the organizations of public entities. In most cases, they are an “activity”, a “function” of the so-called Logistics Office or Supply and Services Office. Well, for efficiency, this should not matter much, at least for the purposes for which these lines are written and for those who carry out their technical and professional work in this area.

There is no doubt that the establishment of the National System of State Assets has given independence of functions between “logistic” and “patrimonial” activities.

has conferred independence of functions between “logistical” and “patrimonial” activities. The functions of one and the other are defined and marked by different laws and normative statutes, therefore, their organic units, or units formed for such effects, must keep their independence in the work and the level of responsibilities.

In effect, the Logistics Unit responds to the Supply System, which is mainly responsible for the state contracting regulations, that is, for processing the acquisitions of goods and services required by the entity. On the other hand, the Assets Control Unit responds to the assignment of the National System of State Assets, which, in simple terms, is the recipient of information and documentation (assets) of the goods (not services) acquired through the state procurement system, to which are added the movable and immovable assets already existing and assigned for use within the organization.

This universe of goods assumes the function of coordination and planning of the patrimonial management. The logistics process involves a process of “input” of assets, while the process of asset control involves a “circuit” of assets in use, while establishing in the medium term a series of “outputs” through asset disposals or “inputs” (not through purchases), through interstate transfers.

The person in charge of Logistics or Procurement, therefore, must be familiar with and manage the two main areas of action of this organizational unit. Regarding our topic -the State Property System- it is convenient to establish minimum capacity parameters so that the Property Control Units of the public entities can perform their functions better and better. Each of them, in due time, will assume the resolution of complex cases, which will exceed the daily processes and operational frequency, and to this end, the operators of these units must be prepared and trained. Now, what is the most important thing to carry out an adequate and efficient asset management? The answer is, in principle, a) that the entity has reliable asset information; and, b) that the personnel have conceptual, normative, and operational knowledge of the logic of asset control.

Concerning reliable equity information, this means, in our approach, “knowing the whole” and “knowing the parts”. Let us explain. What good is it for a public entity to know that it

has 15 properties (10 of its own and 5 assigned in use, for example) if it does not also know how much the maintenance costs of such assets imply, how much surveillance services they require, how much is paid for public utilities such as electricity, water, etc., and how many people work in such premises? Well, this must be processed by the Property Control Units, of course, with the support of the General Administration Office and, specifically, by the Logistics or Supply Office.

In terms of conceptual, theoretical, and regulatory knowledge, the operators of the Property Control Units must develop, increase, and update their knowledge. If approached “objectively”, every operator of the System must have a legal text of the General Administrative Procedure Law, with a book on the subject, as well as the General Law of the State Assets System and its Directives, including a basic text of general rules of the registry procedure.

In this context, the following theoretical and practical skills should be strengthened, in such areas:

- General Administrative Procedure
- Norms and Directives of the General Directorate of Procurement
- Substantive Regulations of the National System of State-owned Assets
- Regulatory Regulations of the National System of State-owned Goods
- SBN Directives
- Property inventory techniques
- Basic registry regulations
- Principles of Governmental Accounting
- Valuation Principles
- Public Management and Administrative Systems
- Basic concepts of seizure and confiscation

Therefore, the control of patrimonial assets as a management tool aims to contribute to efficient management, generating added value to the organization, as well as to the Public Administration, to improve the national system of state assets and public management.

In addition to the benefits of improving controls over fixed assets, it will allow for a greater degree of updating in terms of accuracy and organization of the various movements carried out with the inventories within the UGEL.

Finally, this research served to put forward a proposal that will allow the improvement of controls over fixed assets available to the UGEL Mariscal Cáceres, so that in this way it can provide efficient controls that allow it to safeguard the integrity of all assets that are available for the generation of their daily activities, so that the information reflected in their financial statements of this important item is real, timely and reliable and serves for decision making by the administration. In this sense, all the instruments that will be used for this study, duly validated, constitute a great methodological contribution.

METHOD

The methodological route used for this study was varied; in general, the following procedures were followed: selection of the sample subjects, validation of the research instruments, application of the questionnaire, ordering of the information, and presentation of the data in tables and graphs.

In addition, the inductive-deductive method was used in the implementation of the study and the drafting of the results and the theoretical framework of the variables.

The Deductive Method starts from general data accepted as valid, employing logical reasoning, and several assumptions, that is to say; it starts from truths previously established as general principles, to then apply it to individual cases and thus verify its validity.

It can also be said that the application of the result of induction to new cases is a deduction.

El método inductivo va de lo particular a lo general. Empleamos el método inductivo cuando de la observación de los hechos particulares obtenemos proposiciones generales, o sea, es aquél que establece un principio general una vez realizado el estudio y análisis de hechos y fenómenos en particular.

Induction is a mental process that consists of inferring from some particular cases observed the general law that governs them and that is valid for all of the same species. The analytical - synthetic, method involves the analysis or separation of a whole into its constituent elements used to know a phenomenon that must be decomposed into its parts to analyze enough information inherent to the asset control as in the present case.

A simple descriptive design was used, the scheme of which is as follows:

$$M_{1, 2, 3, \dots} \quad \text{—} \quad O_{u, v, w, x, y, z}$$

Donde:

$M_{1,2,3, \dots}$ = It is the sample represented by the UGEL workers involved in the asset control process (accounting area, infrastructure, asset control unit, etc.).

These are the observations represented in the data collected from the different units of analysis, according to the dimensions of asset control

$O_{u,v,w,x}$ =

...

For the analysis and processing of the information collected, statistical techniques were used to organize and present the data, such as:

- Frequency table
- Percentages
- Arithmetic mean

Descriptive statistical techniques were used to analyze the information; tables and bar graphs were used to organize and present the information; for the analysis, the table of frequencies and percentages was used fundamentally. The results will be organized based on the objectives and the dimensions and indicators of each of the instruments, with their respective triangulation of the information during the interpretation; combining the answers of the questionnaire with the observations and the critical appraisal of the investigator.

RESULTS

The following results point out some features of asset management in the context of the UGEL Mariscal Cáceres, as an executing unit, and try to account for the difficulties or limitations in the process of asset control. To this end, statistical tables and graphs were organized for each of the items and instruments.

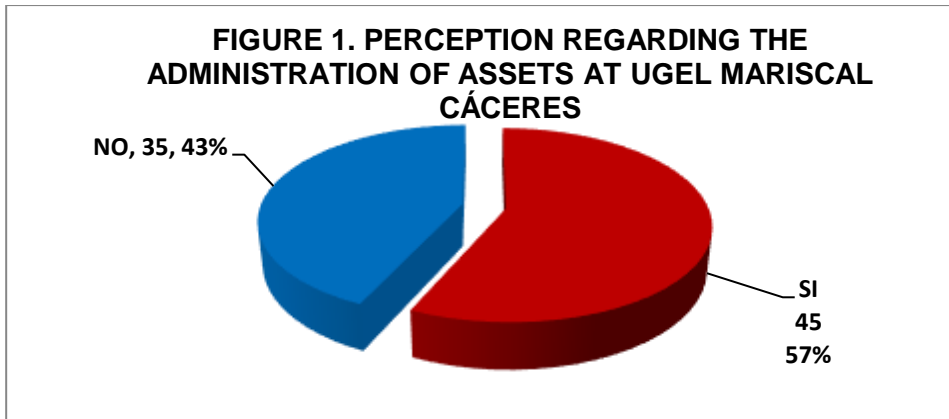
a. Results of the self-administered questionnaire

TABLE 01 FREQUENCY AND PERCENTAGE OF OPINIONS REGARDING THE ADMINISTRATION OF ASSETS AT UGEL MARISCAL CÁCERES

ITEM	YES		NO		TOTAL	
	n	%	n	%	n	%
Do you consider that the UGEL Mariscal Cáceres administers its assets autonomously, subject to the legal system?	45	57	35	43	80	100

Source. Self-administered questionnaires to UGEL employees.

To the question; Do you consider that the UGEL Mariscal Cáceres administers its assets autonomously, subject to the legal system...; according to Table and Figure 1, 57% of the respondents (45) answered **YES**, and the remaining 43% (35) said **NO**; that is to say, there is probably a lack of knowledge of the legal norms on the part of the workers to state that the patrimonial control is not adequately administered.



Source: From data in Table 1

However, it should be pointed out that, based on experience and warning of the reality of public management, few are the patrimonial control units constituted as such in the organizations of public entities such as the Local Educational Management Units (UGELs). In most cases, they are an “activity”, a “function” of the so-called Logistics Office or Supply and Services Office. In this sense, it is considered that, as an Executing Unit, it is protected under the regulatory framework, such as Law 29151 and others, which empower it to manage its resources autonomously. In this regard, Article 4 of the “Regulations for the National Inventory of State Movable Property”, approved by Resolution 039-98-SBN, states that the General Directorate of Administration or the Office that takes its place, through the agency in charge of property control, is the body responsible for the administration of the property of state entities.

In addition, according to Article 5 of the aforementioned regulation, the General Directorate of Administration or the office acting in its stead is responsible for, among other functions: supervising the administration, registration, control, safekeeping, and oversight of movable assets; as well as providing the documents and technical instructions and standards necessary for the fulfillment of said purposes; and specifying the instructions, deadlines, mechanisms, instruments and responsibilities for the physical inventory of the aforementioned assets.

Likewise, Article 6 of said regulation specifies that it is the responsibility of the Patrimonial Control Office or the office acting in its stead, among other functions: to identify and code the acquired patrimonial assets, according to their nature, assigning them the respective monetary value; constitute the registry of the movable assets of the entity, in which all its movable assets shall be registered; keep in custody the file of the source documents that support the entry, removal and transfer of the assets, to prepare the corresponding statements that will serve as elements of simplified information of the patrimony; and integrate the Inventory Commission and coordinate the preparation of the physical inventory of the movable assets, to provide the information required by the different state agencies.

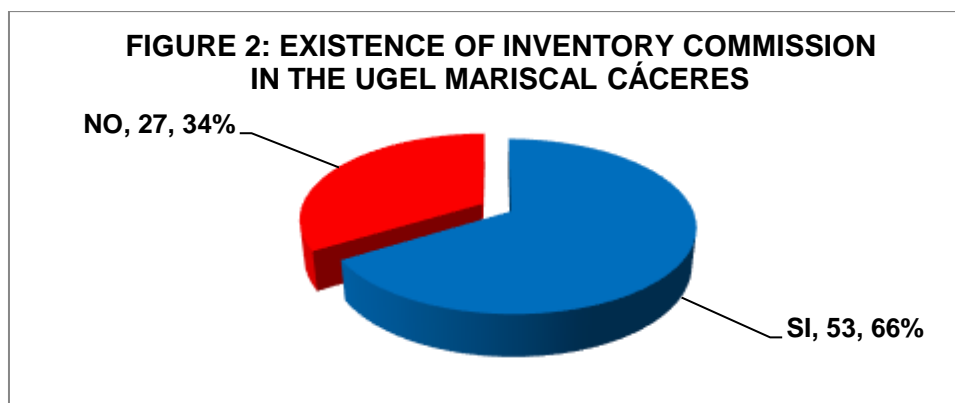
TABLE 2 EXISTENCE OF INVENTORY COMMISSION, UGEL MARISCAL CÁCERES

ITEM	YES	NO	TOTAL
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	n	%	n	%	n	%
The UGEL Mariscal Cáceres has a duly recognized Inventory Commission	53	66	27	34	80	100

Source: Data obtained from the self-administered questionnaire to UGEL employees.

To the question: Does the UGEL Mariscal Cáceres have a duly recognized inventory commission? According to Table and Figure 2, 66% of the workers (53) said **YES**, while the remaining 34% (27) said **NO**; these figures indicate that most of the workers know and are aware that there is an inventory commission.



Source: Data from Table 2

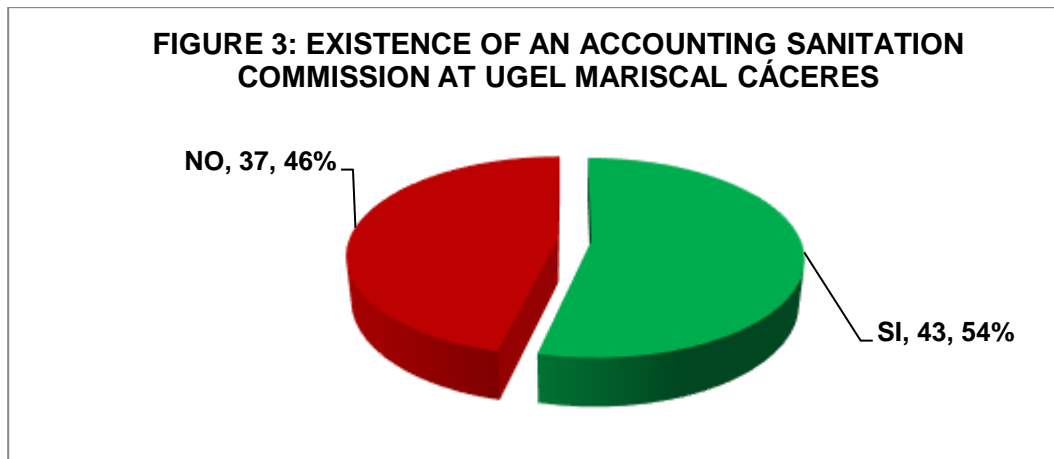
In other words, the UGEL Mariscal Cáceres is acting under the regulatory framework, which according to Article 22 of the Regulations for the National Inventory of State Movable Property, provides that the Director General of Administration or whoever acts in his stead, shall propose to Senior Management the establishment of an Inventory Committee that will be responsible for conducting the Physical Inventory; it must be composed of at least one representative of the Property Control Office or whoever acts in his stead and duly qualified personnel and may form support teams for the execution of the corresponding inventory.

TABLE 3 EXISTENCE OF AN ACCOUNTING SANITATION COMMISSION AT UGEL MARISCAL CÁCERES

ITEM	YES		NO		TOTAL	
	n	%	n	%	n	%
The UGEL Mariscal Cáceres has a duly recognized Accounting Sanitation Commission	43	54	37	46	80	100

Source: Data obtained from the self-administered questionnaire to UGEL employees.

To the question: Does the UGEL Mariscal Cáceres have a duly recognized Accounting Sanitation Commission; according to Table and Figure 3, 54% of the workers (43) said **YES**, while the remaining 46% (37) said **NO**; these figures indicate that most of the workers know that there is an accounting sanitation commission at the level of the Executing Unit.



Source: Data from Table 3

In this regard, the Office of the Comptroller General of the Republic suggested to the Congress of the Republic to evaluate the regulations related to the physical and legal reorganization and the taking of inventories of property, plant, and equipment, to propose legislative amendments that contribute to public entities to have the documentation that supports the accounting records of such items and, as a result, the Congress of the Republic approved the **Law 29608³**, whose articles 3° and 4° provide for the **accounting reorganization** (...) it is necessary to mention that in order to reorganize assets, in previous years the following legal provisions, among others, were issued:

- Law 26512 - “Declaring of Public Necessity and Utility the Legal Reclamation of Real Estate Property of the Education, Transportation, Communications, Housing and Construction Sectors” issued on July 21, 1995.
- Law 27171 - “Law of Sanitation and Transfer of Social Infrastructure financed by the National Fund for Compensation and Social Development -FONCODES” issued on September 11, 1999.
- Law 27493 - “Law for the Legal Physical Sanitation of Real Estate Property of Public Sector Entities” issued on June 11, 2001.
- Emergency Decree 071-2001 - “Declaring of national interest the technical, legal and accounting reorganization of real estate owned by public entities” issued on June 18, 2001.
- Law 29151 - “General Law of the National System of State Assets” - SBN issued on December 14, 2007.
- Supreme Decree 130-2001-EF - “Dictan medidas reglamentarias para que cualquier entidad pública pueda realizar acciones de saneamiento técnico, legal y contable de inmuebles de propiedad estatal” issued on July 2, 2001.

In this regard, the administrative policies of Accounting Sanitation state that the heads of the entities, in accordance with the provisions of Law 29608, must ensure that the entity's personnel provide the Sanitation Committee and the areas responsible for the accounting sanitation process, in which information is generated or events occur that directly or indirectly affect the entity's accounting, with the necessary facilities to carry out their work. For this reason, it is the responsibility of the head of the entity to set up the Committee of Sanitation, which must be made up of the Directorates of Administration, Accounting, Treasury, Procurement, or their equivalents, including the Institutional Control Organ, as overseer, and have the following general functions: propose to the head of the public entity the accounting policies, standards and procedures subject to the accounting reorganization; require the administrative and operational areas to provide the necessary documentary

³Law that approves the General Account of the Republic corresponding to the final fiscal year 2009 (04.11.2010)

information for the review, analysis, and purging of the corresponding accounting accounts; designate and prepare the record of the accounting reorganization actions after the review, analysis and purging; propose the execution and monitoring of the accounting reorganization actions to comply with the applicable legal provisions.

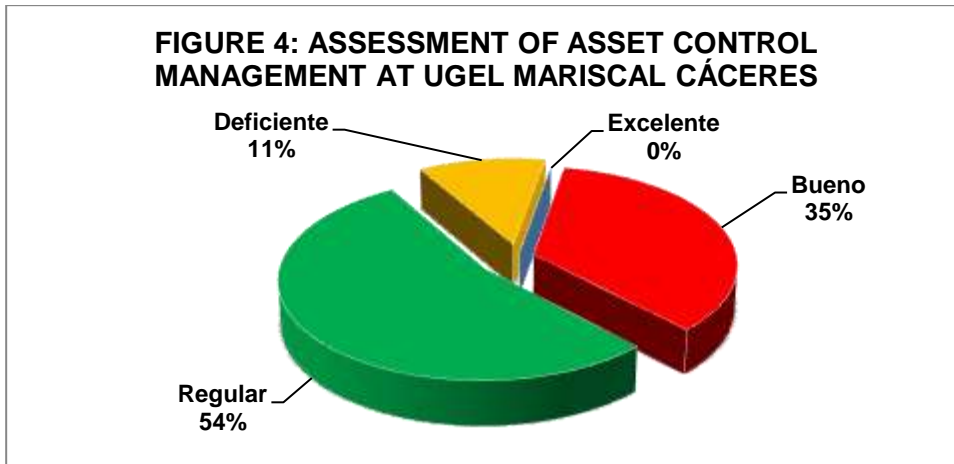
TABLE 4 RATING ASSIGNED TO THE MANAGEMENT OF PATRIMONIAL CONTROL IN THE UGEL MARISCAL CÁCERES

How do you rate the management of asset control in the UGEL Mariscal Cáceres?	N	%
Excellent	0	0
Good	28	35
Fair	43	54
Poor	9	11
Subtotal	80	100

Source: Data obtained from the self-administered questionnaire to UGEL employees.

To the question: How do you rate the management of asset control in the UGEL Mariscal Cáceres? According to the **Table and Figure 4**, 54% of the workers (43) rated it as **fair**, 35% of respondents (28) rated it as **good**, and only 11% of workers rated it as **poor**; This means that a significant percentage of UGEL Mariscal Cáceres employees perceive and appreciate that the actions on patrimonial control are regular with a tendency to be good. While it is true that public entities, through their organic or executing units, have the obligation and the challenge of complying with all the guidelines and obligations established by the legal system, it is also true that they have the obligation and the challenge of complying with all the guidelines and obligations established by the legal system, as well as the challenge of complying with all the guidelines and obligations established by the legal system.

The challenge is for each unit to carry out **efficient management**, generating added value to the organization, as well as to the Public Administration, while complying with the Administrative System to whose function it is related. However, it is known that public entities such as the Regional Directorate of Education and Local Educational Management Unit are holders of movable and immovable assets, in most cases they are owners of the patrimony or, to a lesser extent, they are administrators of those assets, for which they do not have a properly registered and/or recorded property title and, in general, those assets are identified as a result of the analysis of the integral information of the final inventory; because carrying out the entire process of asset control and accounting reorganization involves a series of requirements that the executing unit itself does not have the technical, financial and logistical capacity to implement.



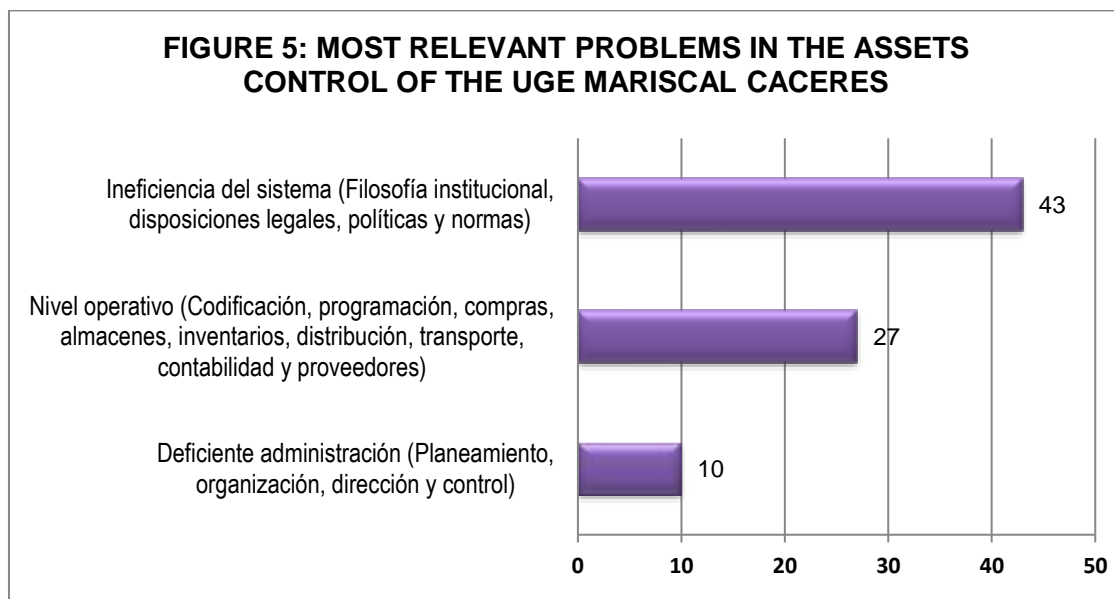
Source. Data from Table 4

To the question: Which of the following problems hinders the management of asset control in the UGEL Mariscal Cáceres; according to the **Table and Figure 5**; the most relevant problems inherent to the management of asset control, according to the opinion of the workers of the UGEL Mariscal Cáceres, are distributed among: the **inefficiency of the system**, the ineffectiveness of the system, and the lack of a proper system for the control of assets. (54%); i.e., failure to apply legal provisions, poor understanding, and prioritization of the implications of asset control for the benefit of the executing unit, among others, **implementation at the operational level** (34%); i.e., for the process of implementing the functions or responsibilities of the inventory commission (codification, verification, etc.) and technical, legal and accounting reorganization (programming, purchasing, warehousing, inventories, distribution, transportation, accounting, and suppliers) ... many logistical, financial and technical limitations prevent their fulfillment; and the **deficient administration** (13%); that is, the planning, organization, direction, execution and control processes, often cannot be fulfilled because other factors of similar importance end up displacing or absorbing the actions related to asset management by the persons in charge of the commissions.

TABLE 5 MOST RELEVANT PROBLEMS IN THE MANAGEMENT OF PATRIMONIAL CONTROL AT UGEL MARISCAL CÁCERES

Which of the following problems hinders the management of asset control in the UGEL Mariscal Cáceres?	N	%
• Deficient management (planning, organization, direction, and control)	10	13
• Operational level (Coding, scheduling, purchasing, warehousing, inventories, distribution, transportation, accounting, and suppliers)	27	34
• Inefficiency of the system (institutional philosophy, legal provisions, policies and norms)	43	54
SUBTOTAL	80	100

Source: Data obtained from the self-administered questionnaire to UGEL employees.



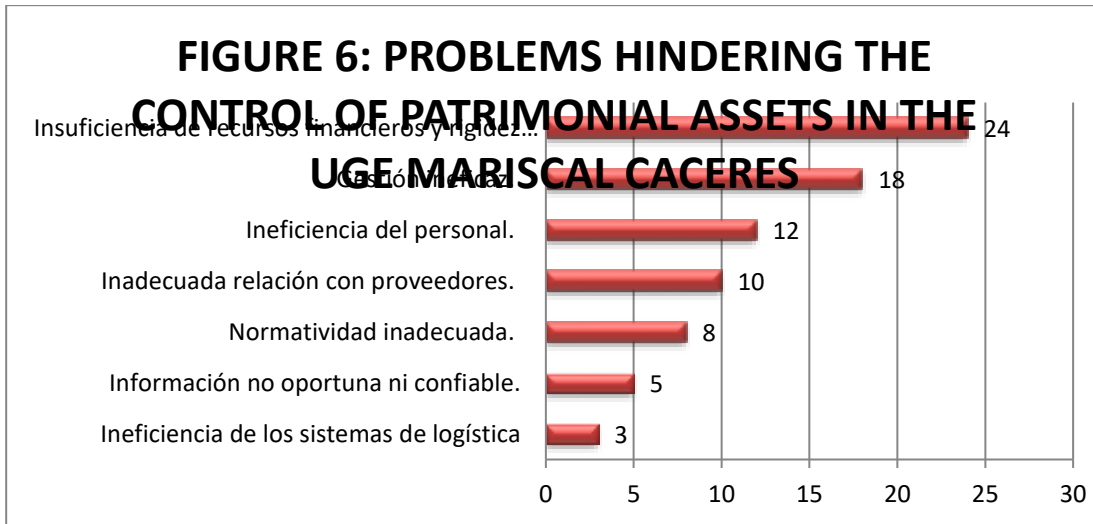
Source: Data from Table 5

TABLE 6 PROBLEMS THAT HINDER THE MANAGEMENT OF ASSET CONTROL AT UGEL MARISCAL CÁCERES

Which of the following problems do you consider impede the patrimonial control in the UGEL Mariscal Cáceres?	N	%
• Inefficiency of logistics systems	3	4
• Untimely and unreliable information.	5	6
• Inadequate regulations.	8	10
• Inadequate relationship with suppliers.	10	13
• Inefficient personnel.	12	15
• Inefficient management.	18	23
• Insufficient financial resources and rigidity in their use.	24	30
SUBTOTAL	80	100

Source: Data obtained from the self-administered questionnaire to UGEL employees.

In response to the question: Which of the following problems do you consider impede the control of assets at the UGEL Mariscal Cáceres, it can be seen that the opinions of the workers presented in Table and Figure 6 indicate that the **financial resources are insufficient** (30%) to carry out asset management as indicated in the regulatory framework. Indeed, the budget allocated to the Executive Units is limited and when institutional activities are planned, no budget is prioritized for patrimonial control.



Source: Own elaboration, based on the data in Table 6.

Another important percentage of the opinions (23%) indicated that the **management of the UGEL is inefficient**; that is, the institutional planning processes versus the execution and achievement of goals and objectives are not achieved; or the Operational Plan I does not include a budget to carry out the tasks related to inventory and legal and accounting sanitation, so the commissions are limited when implementing their actions.

They also consider that **the personnel dedicated to this task is inefficient** (15%), since the work commissions or Property Control units are not always led by professionals or experienced administrative personnel; many times they are made up of support personnel and/or hired personnel, which probably affects the fulfillment of the tasks. In this regard, the regulations state that, in order to carry out ordinary and special activities, and the proper fulfillment of obligations in accordance with the guidelines of the National System of State Assets, its members must be professionalized and periodically trained, since it is clear that this function ceased to be, many years ago, a residual or minor function in the administrative organization. It is therefore a function as important as all those that make up the repertoire of functions of the Public Administration, and that is why it should be appreciated in that condition, as a component of an Administrative System.

Otras opiniones de los trabajadores señalan que los problemas que afectan la gestión patrimonial residen la inadecuada relación con proveedores (13%), consideran que la normatividad es inadecuada (10%), la información no es oportuna ni confiable (6%) y la ineficiencia de los sistemas de logística (4%); es decir, estas apreciaciones indican que no hay mucha claridad sobre la gestión patrimonial a nivel de la UGEL. Pues, la Unidad de Control Patrimonial como operadora del Sistema Nacional de Bienes Estatales, al interior de cada entidad pública, tiene la función de planificar y coordinar las actividades relacionadas con el registro, control y administración de los bienes muebles y de inmuebles de propiedad estatal para saber ¿cuántos bienes tiene la entidad?, ¿dónde se encuentran ubicados?, ¿a qué unidades orgánicas están asignados dichos bienes? y ¿qué gestiones administrativas se pueden realizar a propósito de conocer la verdadera real dimensión patrimonial?

b. Punch list results

TABLE 7 EVIDENCE ON ASSET CONTROL MANAGEMENT AT UGEL MARISCAL CÁCERES

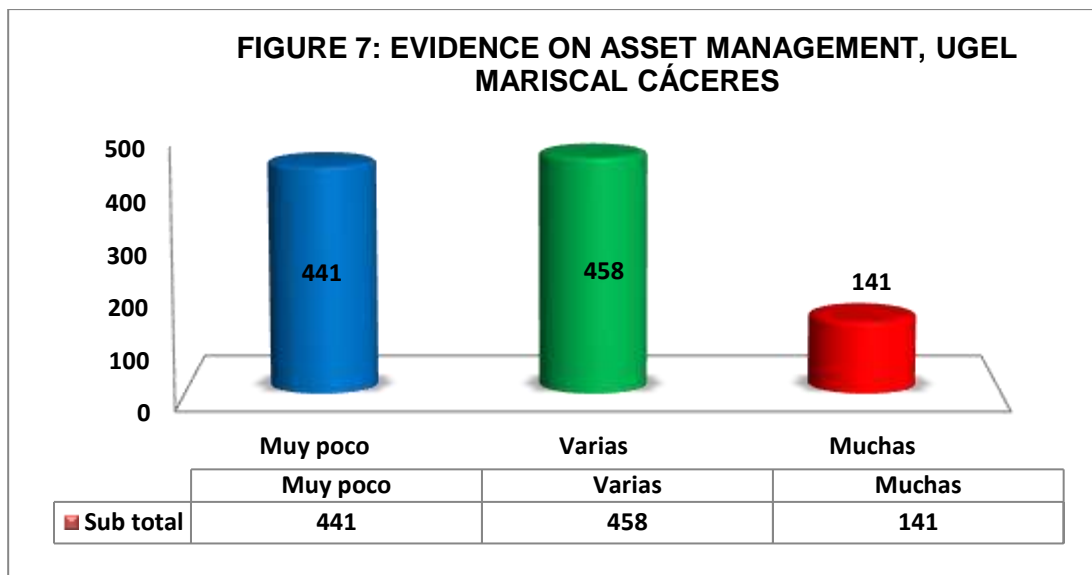
INDICATORS	FEW		SEVERAL		MANY		TOTAL	
	n	%	n	%	n	%	n	%

There is evidence of registration and coding of movable assets.	10	13	38	48	32	40	80	100
There is evidence of registration and codification of real estate.	28	35	40	50	12	15	80	100
There is evidence of actions for the depreciation of furniture.	38	48	32	40	10	13	80	100
There is evidence of the preparation of personal charges for the allocation of assets in use.	62	78	15	19	3	4	80	100
There is evidence of strict and meticulous control of all internal and external movements of the institution's assets.	36	45	39	49	5	6	80	100
There is evidence of the registration of personal property (physical and accounting incorporation to the institutional patrimony, the goods that for reasons other than an acquisition are received or possessed in use and over which we have a right).	37	46	33	41	10	13	80	100
There is evidence of the removal of movable assets (To remove physically and for accounting purposes from the institutional patrimony all those assets that are authorized with a Regional Administrative Directorial Resolution with an express indication of the causes that originated it).	33	41	44	55	3	4	80	100
There is evidence of a physical inventory of movable assets that make up the Institutional Patrimony, at a given date, to ensure their existence and actual condition.	24	30	39	49	17	21	80	100
There is evidence of having compared the balances obtained from the physical inventory, as a result of the verification carried out, with the formation recorded in the accounting records.	36	45	42	53	2	3	80	100
There is evidence of reconciliation with the inventory of the previous period, verifying the accounting and patrimonial records.	43	54	28	35	9	11	80	100
There is evidence of the reorganization of surplus and missing assets of the UGEL Mariscal Cáceres.	36	45	33	41	11	14	80	100
There is evidence of an updated general physical inventory of fixed assets and non-depreciable assets owned by the Executing Unit.	30	38	37	46	13	16	80	100
There is evidence of the allocation of assets that have been written off in favor of the Educational Centers of the Regions of extreme poverty, subject to Law No. 27995, and its Regulations, approved by Supreme Decree No. 013-2004.	28	35	38	48	14	18	80	100

SUBTOTAL	441	42	458	44	141	14	1040	100
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Source: Data obtained from direct observation by the workers themselves, using a checklist.

Table and Figure 7 show the number and percentage of responses with respect to the existing evidence of asset management at the UGEL Mariscal Cáceres; 44% of the opinions (458) indicate that **there are several evidences** that prove the actions of the inventory and accounting sanitation commissions, 42% of the responses (441) indicate that there are several evidences that prove the actions of the inventory and accounting sanitation commissions, 42% of the responses (441) of the workers stated that there is very little evidence of asset management and only 14% of the remaining (141) appreciations point out that **there is a lot of evidence** on registration and codification of movable and immovable assets, depreciation of movable assets, preparation of personal charges for assignment of assets in use, strict and meticulous control of all internal and external movements of the institution's assets, registration and deregistration of movable assets, physical inventory of movable assets that make up the Institutional Patrimony, comparing the balances obtained from the physical inventory, product of the verification carried out, with the formation recorded in the accounting records, reconciliation with the inventory of the previous period, verifying the accounting and patrimonial records, reorganization of surplus and missing goods that the UGEL Mariscal Cáceres has, updated general physical inventory of fixed assets and non-depreciable goods owned by the Executing Unit, among others.



Source: Data presented in Table 7

DISCUSSION

The results confirm the working hypotheses, since according to the opinion of the workers, the management of asset control was rated as deficient (11%); regular (54%), and good (35%), which means that a significant percentage of the workers of the UGEL Mariscal Cáceres perceive and appreciate that the actions on asset control are regular with a tendency to be good. However, the organic or executing units have the obligation and the challenge of complying with all the guidelines and obligations established by the legal system. This challenge implies that each executing unit performs **efficient management**, generating added value to the organization, as well as to the Public Administration while complying with the Administrative System to whose function it is related.

The budget allocated to the Executing Units is limited and often the budget for asset control is not prioritized because there are other more urgent educational needs to attend to and the actions involved in asset control management are postponed.

These results coincide with the studies conducted by Ivonne Jacqueline Cabrera (2011) on “Management Audit of Fixed Assets Control Processes and its Impact on the Determination of the Equity of Empresa Eléctrica Ambato S.A.”. Ecuador thesis for the engineering degree; in which it was concluded that the techniques and procedures used at the time of auditing the asset control process are not adequate because many times only partial examinations are performed. The personnel is involved in the evaluation of the control processes in a limited way (...) There are difficulties because many times despite identifying the conflicts, they do not have much time to improve them, which makes the personnel feel very pressured to try to solve them in the shortest time possible and avoid future problems at the moment of developing the activities.

Similarly, according to the VII National Survey of Information and Technological Resources of the Public Administration 2009 - (ENRIAP), 29.9% of government entities have the SIGA system⁴; 65.2% of them do not have the SIGA and the remaining 4.8% did not respond. In terms of variation, concerning what was recorded in the VI ENRIAP 2007 (29%), it can be concluded that the number of institutions that have implemented the use of the SIGA has grown by only 0.9% in two years. From the perspective of better operation by the institutions of the 3 levels of government and adequate integration with the Transversal Systems, an evaluation of the SIGA modules and their possible adaptation for the registration and control of inventories and fixed assets of the public entities of the SIAF scope and the corresponding interface will be carried out, as well as the possibility of implementation outside the SIAF scope, thus overcoming the control deficiencies that generate successive observations of the Superior Control Organ and its internal (Internal Control Offices) and external (Auditing Companies) bodies to the public sector. Likewise, it is expected to keep the information on the State's asset management up to date and make it possible to clean it up in cases where the need for such action is determined. These data reflect deficiencies in the public sector's asset management, with respect to the recording of the initial inventory, generation of institutional additions and deletions, assignment of assets, movement of assets, recording of asset departures, updating of asset information, period closing, SBN interface, among others.

Another study by Auquilla Veintimilla M. and Abambari Baula S. (2010) “Control and Valuation of Fixed Assets as Part of Internal Control in the Paucarbamba Clinic” Ecuador; points out among other conclusions; that inventories do not reconcile with the physical findings due to the lack of notification of transfers or loans of goods between areas and the lack of knowledge of that particular by the staff in charge of the custodian which generates that the information of the physical findings of fixed assets (movable goods) are outdated; It was observed that the Paucarbamba Clinic when transferring assets from one area to another does not have the proper written authorization from the respective authority; it does not have an adequate codification of the assets, so it is not possible to locate the asset with its respective custodian, in certain areas there are assets considered as unserviceable or obsolete that have not been removed and therefore not removed, etc. Consequently, these findings reveal deficiencies and limitations in asset management, the causes of which are likely to lead to financial and technical problems.

CONCLUSIONS

The most serious factors that impede the management or process of patrimonial control in the UGEL Mariscal Cáceres, San Martín region, revolve around non-compliance with the regulations, affecting the inventory of furniture and real estate and the legal, physical, and accounting sanitation.

⁴Integrated Administrative Management System

The difficulties in the process of inventorying the furniture and real estate of the UGEL Mariscal Cáceres, San Martín region, are due to the limited budgetary availability to implement the actions involved in the collection of information inherent to the inventory.

The difficulties in the process of legal and technical-legal-accounting reorganization of the real estate of the UGEL Mariscal Cáceres, San Martín region, are due to the scarcity of financial resources allocated to carry out this activity and coordination with other areas of accounting management.

The difficulties in the process of applying the norms and procedures inherent to asserting control at the UGEL Mariscal Cáceres, San Martín region, are due to the limited availability of human, financial, and logistical resources.

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