



## Patrimonial Management in Teaching Institutions: analysis of a campus at the Federal Institute of Mato Grosso

  <https://doi.org/10.56238/methofocusinterv1-107>

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### ABSTRACT

Over the last years, in the realm of Public Management, a constant search for improvement in the management processes has been perceived, mainly with changes deriving from the introduction of the Brazilian Public Service Accounting Standard (BPSAS), in 2006. These norms brought about considerable impact to several administrative sectors, especially those related to assets of public entities. In light of this context, Patrimonial Management has become a theme that has deserved special attention from the

managers at the campuses that compose the Federal Institute of Mato Grosso (IFMT). This article aims at analyzing the monitoring procedures of the permanent movable assets at the IFMT so as to contribute to a reflection about the procedures at the campus. It is a research of applied and exploratory nature, using a qualitative approach and also bibliographic and documental analyses, as well as the researchers' intensive direct observation regarding the procedures of the Patrimonial Management at the campus. The result of this research showed that the institution has some discrepancies in its Patrimonial Management, such as fragilities in the processes carried out and the not fulfillment of some important procedures for the control of its assets. For this reason, it was possible to note that the Patrimonial Management of the campus under study must be improved for achieving its administrative and pedagogical demands, as well as to adequately comply with the patrimonial legislation in force.

**Keywords:** Permanent Movable Assets, Inventory Procedures, Federal Institute of Mato Grosso, Professional and Technological Education.

### 1 INTRODUCTION

In recent decades, successive transformations in technology, structure and strategies of entities have had a strong impact on management processes in Public Administration. Such transformations have contributed to a new paradigm, in which public managers adopt management practices aimed at controlling public assets, in order to guarantee efficiency in meeting collective needs (MATIAS, 2015). In addition, the speed of these changes requires public managers to provide useful and transparent budgetary, accounting, financial, administrative and asset information to all their users and, above all, to the inspection

and control bodies of government expenditures, such as the Comptroller General of the Union (CGU), the Federal Court of Accounts (TCU).

Likewise, the Federal Institutes (FIs), members of the Federal Network of Professional Education, entities belonging to the Public Administration, must also follow these guidelines and provide information relevant to the management of their assets.

It should be noted that these institutions had, from 2008, the greatest growth in their history, causing a significant increase in Brazilians' access to Professional and Technological Education (EPT) (BRASIL 2016). The expansion of IFs is accompanied by the need to restructure their physical facilities, in order to contribute to their proper functioning, in view of the increase in the number of students. In this way, FI managers are faced with the challenge of improving their administrative and pedagogical sectors, especially those of a heritage nature, since they are an important component in supporting pedagogical actions.

It is precisely in this context that this research addresses the IFMT, an educational institution that has been part of the Mato Grosso scenario since 1909. Currently, the campus has 2878 students, 27 courses and a wide physical structure, which requires a large amount of goods. permanent furniture to serve this large structure (IFMT, 2021).

In view of this broad structure, adequate Asset Management is essential for the control, maintenance and operation of these assets, which contributes to the pedagogical practices taking place in an appropriate environment for the teaching-learning process. This desire is in line with what the Law of Guidelines and Bases of National Education (LDB), nº 9.394, of December 20, 1996, provides, in its art. 4, item IX, that the Brazilian State must guarantee public education “[...] minimum standards of teaching quality, defined as the minimum variety and quantity, per student, of indispensable inputs for the development of the teaching-learning process” (BRASIL, 1996).

From this perspective, this research is faced with the following question: the IFMT – Campus Cuiabá – Cel. Have Octayde Jorge da Silva adopted good Asset Management practices for the proper treatment of their permanent movable assets? As servants of the institution, the researchers in question believe that the Heritage Management of the campus needs to be improved to meet its administrative and pedagogical demands, as well as to comply with current heritage legislation and institutional regulations.

Thus, the objective of this article is to analyze the procedures for the treatment of permanent movable property at IFMT – Campus Cuiabá – Cel. Octayde Jorge da Silva in order to contribute to its Asset Management.

To enable broad and professional training, the IFs, as institutions belonging to the EPT, must have a well-managed school space, with adequate furniture, equipped laboratories and in good condition, supporting the pedagogical practices relevant to this omnilateral training, so earned by the ideals of Professional and Technological Education, widely disseminated in the guiding principles of these institutions and defended by EPT scholars in Brazil - such as Antunes (2015), Ciavatta and Frigotto (2012), Saviani (2007), among others. In addition, in order to remain a reference in the provision of professional,

human, omnilateral, free and quality training, the Federal Institutes, including the IFMT – Campus Cuiabá – Cel. Octayde Jorge da Silva, must constantly seek management alternatives that align the physical and structural conditions with their pedagogical proposal.

In this direction, this article is structured in five sections, including this Introduction. Section 2 addresses the theoretical framework that guided the research, and Section 3 presents the materials and methods used to develop this work. Next, section 4 presents the results of the analysis of data collected on Asset Management at IFMT – Campus Cuiabá – Cel. Octayde Jorge da Silva. Finally, section 5 presents the final considerations of this study.

## **2 THEORETICAL FRAMEWORK**

This section aims to present some concepts of Public Asset Management and its link with Professional and Technological Education (EPT), based on the available bibliography. In addition, it presents the campus object of this study and its Asset Management.

### **2.1 PUBLIC ASSET MANAGEMENT**

For several decades, the Brazilian Public Administration focused on budgetary and financial aspects, giving little importance to Asset Management. With the advent of Fiscal Responsibility Law (LRF) nº 101, of May 4, 2000, which placed great emphasis on the Asset Management of public assets, managers realized the need to have greater control over assets (BRASIL, 2000).

In addition, with the introduction, mandatory from 2006, of the Brazilian Accounting Standards Applied to the Public Sector (NBCASPs), Public Asset Management suffered a significant impact and was compelled to adapt to this new reality. These NBCASPs constitute a set of rules and accounting and equity procedures whose purpose is to standardize the procedures of Accounting Applied to the Public Sector (CASP) with the standards of international companies (already used by Brazilian private companies). This standardization is intended, above all, to promote the modernization of the public sector and the provision of more reliable information by government entities. (MACÊDO and KLANN, 2014).

As a result of this new reality, Public Asset Management gained greater relevance in government entities, since CASP stopped focusing on the budget and started to focus more on assets. Thus, the concern is no longer just the execution of revenues and expenses, it also becomes the proper use of goods acquired with public resources. In this perspective, Asset Management has been contributing to managers in the process of making a more assertive decision and in rendering accounts of public goods to Organs supervisory bodies.

To this end, Public Asset Management comprises a sequence of activities that begins with the acquisition of an asset and ends when it is removed from the assets of an entity. Therefore, in this trajectory, numerous physical and accounting procedures are adopted that aim to control public assets – a set of assets

and rights, encumbered or not, belonging to public entities, which benefit from them for the execution of their activities. (BRASIL, 2008)

Aiming to provide a reflection on the activities that are part of Public Asset Management, this article brings an approach to the control procedures of permanent movable assets - which have a durability of more than two years (IFMT, 2019a). They are distinguished from other types of goods, due to the particularity of being accounted for, inventoried, evaluated (such as vehicles, furniture in general, machinery and equipment).

The following are indispensable procedures in the Asset Management of permanent movable assets: (i) incorporation – registration of the asset in the asset collection; (ii) tipping – registration of the asset's asset identification number; (iii) registration – entry of entry of the asset into the equity; (iv) custody – storage of the asset in the heritage sector; (v) control – proper management of the asset; (vi) movement – transfer of goods from one sector to another; (vii) preservation – proper use of the asset; (viii) inventory – survey and identification of the heritage assets and; (ix) disposal – removal of the asset from the heritage collection (IFAM, 2012; IFMT, 2019b).

It should be noted that the correct application of these procedures may improve the physical facilities and, consequently, the organizational environments of public entities. In this sense, the next section brings an approach to Public Asset Management and its importance in EPT teaching institutions.

## 2.2 PUBLIC ASSET MANAGEMENT AND THE EPT

With the increase in educational institutions that make up Professional and Technological Education (EPT), throughout the country, resulting from the expansion process of the Federal Network of Professional, Scientific and Technological Education, significantly increasing the number of new units, it became the need to restructure the physical and structural installations of these institutions is imperative. This fact has demanded from public managers a greater rationalization of public resources and better management of the assets of federal educational institutions.

The resources available to these institutions must be articulated with their pedagogical proposal. Educational institutions should be, above all, pleasant environments for all those who live in them, as it is in these environments that the multiple educational activities are developed, essential to the integral human formation so propagated in Professional and Technological Education (MARTINS and AGUIAR, 2001 ).

According to Abreu (2014, p. 15), the management of the physical structure and school assets “[...] is an integral part of educational management and can be identified as a management dimension that contributes to the achievement of educational objectives. ”. In addition, the author adds that the conditions of the school environment directly impact the motivation of everyone in it; therefore, it should be treated as a management strategy to improve school performance.

Therefore, the management of school assets must receive educational attention, observing the good use of movable assets, which must be available to help and enrich learning experiences, making them more

effective and dynamic, enabling the construction of school culture, valuing respect for the good use of public goods, their maintenance and conservation (LIMA, 2019).

From this perspective, Asset Management in EPT teaching institutions can contribute to the maintenance of their physical and structural conditions, since it aims at the management and control of their assets, involving care from the acquisition, custody, maintenance, to the disposal of unserviceable goods. In this way, it tends to provide a more pleasant environment, with appropriate furniture and equipment for the teaching-learning process, as well as the integral development of the student.

The Federal Institutes (members of the EPT) are autarchies belonging to the Indirect Public Administration. They have budgetary and financial autonomy, that is, they receive the budget from the Federal Government and execute it directly. They are responsible for planning, executing and controlling the expenses necessary for the operation of their linked units (called campus).

The campus investigated in this study (the IFMT – Campus Cuiabá – Col. Octayde Jorge da Silva) is a public educational institution belonging to the Federal EPT Network, which has its genesis in the early twentieth century, through Decree No. 7,566 of 1909 (BRAZIL, 1909). During its trajectory, it underwent numerous administrative reorganizations and is currently one of the 19 units of the IFMT. It is an institution located in the municipality of Cuiabá-MT, with multicampus and multi-curricular education, which ranks as one of the most important public education institutions in the state of Mato Grosso.

The organizational structure of the campus is currently composed of five directorates and another Reference Center located in the municipality of Poconé-MT.

The Asset Management of its permanent movable assets is the responsibility of one of its five boards – The Board of Administration and Planning (DAP), which is responsible for all the administrative management of the campus, including its budgetary, financial and asset management. The Warehouse and Heritage Sector, which is linked to the DAP, is responsible for executing the Asset Management procedures for its assets, which, for this purpose, uses the Unified Public Administration System (SUAP)<sup>1</sup> – which allows for the registration and execution of activities to control these assets – and the Financial Management System (SIAFI) – which enables the management of equity accounting accounts and the reconciliation of the physical and accounting records of these assets.

In addition to these tools, the Asset Management of the campus is guided by the guidelines set out in the Asset Procedures Manual (IFMT, 2019a), which deals with Asset Management procedures within the scope of this institution.

Currently, the campus adopts the following Asset Management procedures: (i) Receipt of Goods; (ii) Listing of Assets; (iii) Movement of Goods; (iv) Asset Inventory; and (v) Disposal of Assets – which are dealt with in detail in section 4.3 – Intensive direct observation of Asset Management procedures adopted in the campus heritage routine.

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<sup>1</sup> During the development of this research, the Unified Public Administration System (SUAP) – Patrimony Module was in the process of being replaced by the Integrated Service Administration System (SIADS).

Despite making use of important tools such as the SUAP (patrimony module) and SIAFI systems and following the Manual of Heritage Procedures (IFMT, 2019a) guidelines, the researchers realize that the campus has the great challenge of improving the management and control of its permanent movable property, as it presents some non-conformities in its Asset Management procedures, which led to the development of this study, which used the material resources and methodological steps described in the following section.

### 3 MATERIALS AND METHODS

This research was characterized as applied in nature, with a qualitative and exploratory approach, the result of the Professional Master's Degree in Professional and Technological Education (ProfEPT), at IFMT – Campus Cuiabá – Cel. Octayde Jorge da Silva.

Aiming to meet the objective of the research, the following steps were covered: (i) bibliographic survey, which constituted a review of the theoretical bases that deal with Asset Management and EPT; (ii) document survey that consisted of consultation on the main legislation that currently governs Public Asset Management; (iii) intensive direct observation of procedures adopted in the campus heritage routine; and (iv) analysis and interpretation of collected data.

For the collection and analysis of data in the initial stages (i and ii), bibliographical research (of authors who deal with Public Asset Management and EPT) and documental research (of public patrimonial legislation and institutional documents of the IFMT - Cuiabá Campus – Colonel Octayde Jorge da Silva, respectively).

As a complement to these analyses, the intensive direct observation technique was used (in step iii) to analyze the procedures adopted in the campus' heritage routine for the control of its permanent movable assets.

From data collection (intensive direct observation), a descriptive analysis of the Asset Management procedures in force on the campus (stage iv) was carried out, supported by the theoretical bases and legislation mapped in previous stages.

For the development of this research, the following programs were used as support resources: (i) Microsoft Excel (extension .xls) – for the tabulation of data related to the analysis of public property legislation and institutional documents; and (ii) Bizagi Modeler, version 3.7.0.13 (BIZAGI, 2020) – which uses Business Process Modeling Notation (BPMN – Business Process Modeling Notation), for the layout of equity procedures mapped in the intensive direct observation stage of the procedures adopted in the heritage routine of the campus.

Thus, from the materials and methods adopted in this research, the result and discussions of the collected data were structured in three topics, which are presented below.

## 4 RESULTS AND DISCUSSION

This section initially brings an approach to the legislation that governs Public Asset Management and the institutional documents that regulate Asset Management within the scope of the IFMT. It also presents the result of direct intensive observation carried out in the Asset Management procedures on the campus.

### 4.1 DOCUMENTARY ANALYSIS OF GENERAL LEGISLATION ON PUBLIC ASSET MANAGEMENT

Asset Management, at the Federal level, is governed by numerous laws that govern the correct use and treatment of assets that make up the assets of public entities - as is the case of IFMT - Campus Cuiabá - Cel. Octayde Jorge da Silva. Table 1 summarizes the main themes of the legislation analyzed in the research (categories of analysis), which should guide the institutional regulations on the Asset Management of permanent movable assets on all campuses that make up the IFMT and other entities that make up the Public Administration .

Table 1 – Summary of the legislation analyzed on the main topics of Asset Management of permanent movable assets.

Analysis categories – permanent movable assets		Legislation analyzed
Characterization (concept and definition)		§ 2º, do Art. 15, da Lei nº. 4.320/1964 (BRASIL, 1964) Art. 2º, da Portaria nº. 448/2002, da Secretaria do Tesouro Nacional (STN), do Ministério da Fazenda (BRASIL, 2002)
Excluding identification parameters	Definition of the five parameters	Art. 3º, da Portaria nº. 448/2002, da STN, do Ministério da Fazenda (BRASIL, 2002)
Preservation	Responsibility for safekeeping or use	Item 10, da Instrução Normativa nº. 205/1988, da SEDAP/PR (BRASIL, 1988)
	Responsibility of the server for the conservation of public property	Inciso VII, do Art. 116, da Lei nº. 8.112/1990 (BRASIL, 1990)
	Restrictions on the indiscriminate use of public goods	Art. 44, da Lei Complementar nº. 101/2000 (BRASIL, 2000)
Adjustments to asset registration values		Item 3.1, da Portaria nº. 877/2018, da STN, do Ministério da Fazenda (BRASIL, 2018a)
Depreciation	Concept and definition	Item 5.5, da Portaria nº. 877/2018, da STN do Ministério da Fazenda (BRASIL, 2018a)
	Mandatory periodical registration of depreciation by public entities	Resolução nº. 1.136/2008, do Conselho Federal de Contabilidade (CFC, 2008)
Inventory	Goal	Item 8, da Instrução Normativa nº. 205/1988 – SEDAP (BRASIL, 1988)
Disposal of goods		Decreto nº. 9.373/ 2018 (BRASIL, 2018b)

Source: prepared by the authors (2021).

The characterization is related to the concept of permanent movable property, which is defined as goods that, due to their current use, have a durability of more than two years, as provided for in § 2 of art.

15, of Law no. 4.320/1964 (BRASIL, 1964) and art. 2, of Ordinance no. 448/2002 (BRASIL, 2002). Although this definition seems simple, at the time of classification it is common to have goods that, despite having a durability of more than two years, have some particularities, which leads them to be classified as consumer goods, and thus receive differentiated treatments and controls.

Complementarily, in order to assist in the correct identification of permanent movable assets, art. 3, of Ordinance no. 448/2002 (BRASIL, 2002) brings five exclusion parameters: (i) Durability – the good in normal use loses or has reduced its operating conditions, within a maximum period of two years; (ii) Fragility – the good, when subject to modification, becomes brittle or deformable and cannot be recovered; (iii) Perishability – when the good, subject to modifications, deteriorates or loses its normal use characteristics; (iv) Incorporability – when the asset is destined to be incorporated into another asset, and cannot be removed without prejudice to its main characteristics; and (v) – Transformability – when acquired for the purpose of transformation into another good.

Regarding the preservation of permanent movable assets, this constitutes a legal duty – as provided for in item 10 of Normative Instruction no. 205/1988 (BRASIL, 1988) – and affects all those who have goods under their responsibility or use. It is up to these holders to be responsible for damages caused to public property, pursuant to item VII, of Art. 116, of Law no. 8,112/1990. In addition, art. 44, of Law no. 101/2000 (BRASIL, 2000), brings restrictions to the indiscriminate use of public assets by managers, as a way of protecting public assets from squandering caused by poor management by managers.

It is also important to mention that Asset Management covers various procedures for the treatment and control of assets, ranging from incorporation to disposal. In this process, it is necessary that the assets have their values recorded correctly and updated, that is, that they have a reliable monetary base.

Thus, part II, item 3.1, of Ordinance no. 877/2018 (BRASIL, 2018a) guides the application of the following procedures for adjusting the registration values of assets: (i) Asset valuation - assignment of value to greater or lesser value of the asset, by judgment of an appraisal committee, which reflects the acts and administrative facts; (ii) Measurement – verification of the asset's value, based on quantitative and qualitative analyses; (iii) Revaluation – adoption of a new value for the asset, based on the market price or consensus between the appraising parties; (iv) Reduction to recoverable value (impairment) – loss of value of an asset, which is greater than the benefits it can offer or even greater than the loss with depreciation.

It should be noted that depreciation is another procedure that makes adjustments to the value of the good and for its correct realization it is necessary that the goods have a reliable monetary base. According to item 5.5 of Ordinance no. 877/2018 (BRASIL, 2018a), depreciation consists of the loss of value during the useful life of the goods, caused by factors such as: wear or loss of usefulness due to use, action of nature or obsolescence. It is an extremely relevant procedure for the control of assets and has become mandatory, as of 2010, for public entities, according to Resolution no. 1,136/2008, of the CFC, which approved the Brazilian Technical Accounting Standard (NBCT), n°. 16.9 – Depreciation, Amortization and Depletion.



It is also worth noting the importance of two important Asset Management procedures in public entities brought about by the legislation studied: inventory and disposal of assets.

The inventory – the purpose of which is to carry out a diagnosis of the equity situation of an entity, in a given period – enables public managers to make more assertive decisions about their equity collection; thus allowing other adjustment procedures to be carried out, such as moving, transferring and discarding unserviceable goods.

Disposal of assets, on the other hand, consists of removing assets from the entities' assets – when they no longer meet their needs. This procedure is governed by Decree no. 9,373/2018, which provides for the principles to be observed in the management process and in the ways of disposing of unserviceable assets (BRASIL, 2018b). In art. 3 of this decree, unusable assets are classified into four types: (i) Idle – when the asset is not used, even in perfect conditions of use; (ii) Recoverable – the asset is not in conditions of use, but the value of its recovery is up to fifty percent of its market value or whose cost and benefit analysis justifies its recovery; (iii) Uneconomical – when the maintenance of the good is costly or its performance is precarious, due to prolonged use, premature wear or obsolescence; and (iv) Unrecoverable – when the movable property cannot be used for the purpose for which it was intended, due to the loss of its characteristics, due to the recovery cost being greater than fifty percent of its market value or, even, if the cost-benefit analysis demonstrates that its recovery is unjustifiable.

In addition to these laws, a complementary analysis was carried out on the institutional documents that standardize and guide the actions on the Asset Management of the IFMT - as described in the following section.

#### 4.2 ANALYSIS OF THE INSTITUTIONAL DOCUMENTS THAT STANDARDIZE AND GUIDE ACTIONS ON THE ASSET MANAGEMENT OF THE FEDERAL INSTITUTE OF MATO GROSSO

In order to understand the Asset Management policy within the scope of the campus and the IFMT, this study carried out an analysis of the institutional documents of this educational institution. Table 2 summarizes the main themes analyzed in the research (analysis categories): (i) institutional planning; (i) physical infrastructure; and (iii) Asset Management procedures

Table 1 – Synoptic table of the analysis themes mapped in the institutional documents of the Federal Institute of Mato Grosso

Theme (analysis categories)		Institutional document
Institutional planning	Strategic objectives and management of the Federal Institute of Mato Grosso	Plano de Desenvolvimento Institucional 2019-2023 (IFMT, 2014)
Physical infrastructure of the institution	Analysis of the organizational environment of the Federal Institute of Mato Grosso (SWOT Matrix)	Plano de Desenvolvimento Institucional 2019-2023 (IFMT, 2019a)
	Maintenance plan for permanent movable assets	
	Mandatory depreciation	Relatório de Gestão – 2011 (IFMT, 2012)

Asset Management Procedures	Change in the asset management and control system	Relatório de Gestão – 2012 (IFMT, 2013)
	(implementation of SIGA, in 2012)	Relatório de Gestão – 2015 (IFMT, 2016)
	Perspective of improvement in asset management and control	Relatório de Gestão – 2015 (IFMT, 2016)
	(replacement of SIGA by SUAP, in 2013)	Relatório de Gestão – 2018 (IFMT, 2019)
	Identification of failures in SUAP (system does not perform depreciation)	Relatório de Gestão – 2017 (IFMT, 2018c)
	Attempt to mitigate the issue of depreciation (request to replace SUAP with SIADS)	Relatório de Gestão – 2018 (IFMT, 2019c)

Source: elaborated by the author (2021).

Note: Integrated Academic Management System (SIGA).

Through this analysis, it was possible to verify, initially, that the Institutional Management guideline of the IFMT is guided by its Institutional Development Plan (PDI), a document in which the institution's policies and goals are defined and conducts its actions, through a period of five years. One of the strategic objectives defined in the institution's PDI is to plan and guarantee the physical, material and personnel infrastructure to support management activities. (IFMT, 2014).

Regarding the physical infrastructure of the institution, in the preparation of the PDI 2019 – 2023 (IFMT, 2019a), the technique called SWOT matrix (Strengths, Weaknesses, Opportunities and Threats) was adopted in the analysis of its organizational environment, which, in Portuguese, is called the SWOT matrix (Strengths, Opportunities, Weaknesses and Threats). One of the findings of this analysis pointed out that the institution has a deficient physical infrastructure and equipment, although it has managed to meet its institutional needs, with regard to adequacy to activities and accessibility.

In an attempt to mitigate these structural weaknesses, the institution's last PDI (2019-2023) set the goal of adapting its physical spaces “[...] to the standards of the Brazilian Association of Technical Standards – ABNT-NBR regarding lighting, ventilation, refrigeration, acoustics and furniture” (IFMT, 2019b, p. 82-83, emphasis added). In addition, it included a maintenance plan for the classrooms, on each campus, so that chairs and tables, eventually damaged, are quickly replaced, thus preventing the lack of such furniture from jeopardizing the pedagogical activities.

These actions demonstrate the institution's concern with improving its physical spaces. In the same direction, the IFMT – Campus Cuiabá – Cel. Octayde Jorge da Silva, have sought to expand and modernize their facilities, investing a good part of their investment resources in works, which demonstrates the alignment of campus management with the goal established by the IFMT.

As for the IFMT Asset Management procedures, the Management Reports analyzed from 2010 to 2018, demonstrated a great concern of all IFMT campuses with these procedures, especially with regard to the depreciation record, which has become one of the biggest bottlenecks for the Asset Management of the institution, being the object of annotation, in every year, by the IFMT accountants (including the campus object of this study) and, also, by the Rectory.

This concern stems from the mandatory depreciation for public entities, as of 2010. And, in order for it to be carried out safely and effectively, it is necessary that these assets have a reliable monetary base. However, the campus, as well as the entire IFMT, in 2010, did not meet this requirement. Thus, within the scope of the IFMT, the schedule established by the National Treasury Secretariat was adopted, which consisted of starting to carry out the depreciation procedure of the acquired goods, starting from this base year, and, little by little, of the goods acquired in the years previous ones (IFMT, 2012).

In this sense, aiming to comply with this schedule, from 2011 onwards, the campus began to implement measures that would make it possible to carry out the depreciation of its permanent movable assets, such as: (i) the implementation of the SIGA System for asset control, in 2011; (ii) the contracting of an asset survey and listing service for all assets, on behalf of the Federal Center for Professional and Technological Education of Mato Grosso (CEFET-MT) (former name of the institution); and (iii) data migration to the new system, in 2012 (IFMT, 2013). It should be noted that the SIGA system did not meet the expectations of the institution, with regard to the control and asset management of assets, given that its functionalities were insufficient for effective control (IFMT, 2013). Furthermore, this system did not record the depreciation of assets.

Faced with this situation, the IFMT began to implement a new asset control system – the SUAP, as it proposed greater technological support. Although this system has brought some innovations and improvements in several functionalities, it has not been able to mitigate the problems related to the recording of depreciation, as expected. (IFMT, 2016).

In view of the importance of carrying out depreciation, the IFMT, once again, adopted as a measure the replacement of SUAP by SIADS - this activity began in 2018 and only ended in the first half of 2021, the implementation of the Warehouse Module (which allows carrying out the control of consumer goods). As for the Patrimony Module (which makes it possible to control permanent movable assets), it is expected to be implemented by the end of 2021. The most announced features in this new system are the interconnection with SIAFI and the automatic recording of depreciation. (IFMT, 2019)

Another measure that aims to contribute to the improvement of Asset Management at the IFMT was the creation of the Asset Procedures Manual, whose purpose is to guide the general actions applicable within the institution, related to Asset Management practices, and to standardize the actions of responsible servants for the patrimonial control in its campuses.

Once the results of the documental analysis were presented, the following section is dedicated to bring to the center of the discussion the information mapped in the intensive direct observation, carried out by the researchers, in the Asset Management procedures of the IFMT.

### 4.3 INTENSIVE DIRECT OBSERVATION OF PROCEDURES ADOPTED IN THE CAMPUS HERITAGE ROUTINE

At this stage of the research, the following Asset Management procedures were observed: (i) Receipt of Goods; (ii) Listing of Assets; (iii) Movement of Goods; (iv) Asset Inventory; and (v) Disposal of Unusable Assets.

As for the “Receipt of Goods” procedure, this consists of receiving the goods in the Warehouse and Heritage Sector of the campus, through a provisional and/or definitive conference of the material received. The provisional conference, also called quantitative, is intended to transfer responsibility (for the safekeeping and conservation of the acquired good) from the supplier to the campus, until the qualitative assessment is carried out (final receipt). At this time, they are checked if the quantities delivered are in accordance with the fiscal documentation (invoice or invoice). The definitive receipt, on the other hand, occurs with the confirmation that the good delivered is in accordance with the specifications required in the acquisition process; moment, this, in which, the Invoice or Invoice is forwarded for the liquidation and the payment, generating, then, the payment obligation to the campus.

Through intensive direct observation of the “Receipt of Assets” procedure, it was verified that the campus does not have an exclusive area for the receipt, separation and storage of permanent movable assets, until they are distributed to the respective sectors of the institution – the which has hampered the entry and exit of goods on campus. In addition, it was found that some goods are packaged according to the manufacturer's specifications, which may lead to the loss of the warranty or impair its operation.

With regard to “Asset Listing”, this procedure consists of registering the asset in the Asset Management system on the campus and attaching the asset identification tags. It was noted, through this research, that some assets are listed in the Asset Management System in the condition of "Pending inventory" - a situation that demonstrates the existence of assets, which were distributed, without carrying out the tipping. In addition, there was a lack of standardization in the places where the labels were affixed, which makes the asset survey difficult, since it takes more time to identify the asset. It should be noted that the Asset Procedures Manual (IFMT, 2019a) advises that the asset identification tag must be affixed in a highly visible place and close to the asset's brand, in order to facilitate easy access, especially from a barcode reader.

After receiving and tipping the goods, the “Moving Goods” procedure is carried out within the campus (from one sector to another) or from the campus to other IFMT campuses – which may involve one of three forms of movement: (i) Distribution of goods; (ii) Transfer of Assets; and (iii) Loan of Goods. The “Distribution of Assets” is the delivery of the asset, after its receipt and tipping, to the requesting sector, which will then be responsible for its patrimonial load (use and safekeeping). The "Transfer of Assets" consists of moving assets between sectors and/or servers (within the campus or between IFMT campuses), with the consequent change in the asset load. The “Loan of Goods”, on the other hand, is characterized by

the movement of goods from the campus heritage collection out of its premises – either due to the need for maintenance or, then, for temporary use by a server on the campus.

During the intensive direct observation of the activities concerning the “Movement of Goods” procedure, it was noted that, in many situations, there is a change of managers (Management Positions, Gratuified Function, Commissioned Function, Course Coordination, among others) without the immediate observance of the procedure for moving the goods under their responsibility. This was confirmed in consultation with the Asset Management system of the campus, through which the following inconsistencies were verified, referring to the patrimonial load: (i) civil servants retired, redistributed, away (for a long period) with assets under their responsibility; and (ii) change of location of the asset (from one sector to another) without updating the location and person in charge. It was also observed, in the Warehouse and Heritage Sector of the campus, the existence of goods without destination, in the condition of “Pending inventory”. These are listed assets awaiting demand to be distributed. Likewise, it was noted that the asset load of damaged, obsolete or unused assets remains with the server, despite the Heritage Procedures Manual (IFMT, 2019a) instructing that the collection of these assets must be carried out through the procedure “Transfer of Assets”. This fact has generated inconsistent heritage records on campus.

As for the “Inventory of Assets” procedure, this consists of the asset survey of the permanent movable assets on the campus, thus aiming at diagnosing its asset situation during a given period. Through intensive direct observation, it was noted that this procedure has not been carried out periodically on campus - which goes against the provisions of Normative Instruction no. 205, of April 8, 1988, of the Secretariat of Public Administration of the Presidency of the Republic (SEDAP), (BRASIL, 1988), which establishes that the inventory must be carried out: (i) mandatory – annually; (ii) sporadic form – when a certain event related to the institution occurs (beginning of activities, transfer of responsibility, extinction or transformation, among others); and (iii) occasional form – when the manager deems it necessary.

From the mapped results, it was observed that, due to the significant volume of goods available on campus, the periodic inventory of these goods has been difficult, as it has demanded a longer time to carry out this procedure. In addition, it was evident that an Inventory Commission made up of three civil servants has been insufficient to carry out the inventory procedure of the entire campus, within 180 days (established by the Inventory Commission designation ordinance, for the conclusion of the work ). This fact has led to repeated extensions of deadlines, causing inventory reports with information that no longer express the situation of the permanent movable assets on the campus, at the time of the asset survey. Another noted fact is that the goods are moved during the period of carrying out the inventory, which makes the commission's activities difficult.

Finally, the “Disposal of Assets” procedure corresponds to the write-off (disincorporation) of an asset from the institution's assets. It was observed that the campus accumulates, over the years, a significant amount of unserviceable goods, awaiting disposal. This fact leads to the occupation of spaces that could be used to store other goods or even be used for another purpose. In addition, these unserviceable assets remain

registered in the Accounting and Asset Management System of the campus, for long periods, until their disposal occurs.

In an attempt to mitigate this situation, the institution, in 2020, carried out a process of "Disposal of Assets", in the "Disposal" mode, through an auction, which allowed the campus to dispose of a significant amount of assets. unserviceable. This action was very positive for the institution, in terms of adjustments to its heritage collection, revenue collection and, also, the fact that it freed up the space for the resumption of work on the amphitheater on the campus, which had been paralyzed for years.

Likewise, during the intensive observation carried out, it was possible to notice that the campus does not carry out five important Asset Management procedures: (i) Asset appraisal; (ii) Measurement; (iii) Reassessment; (iv) Decrease to recoverable value; and (v) Depreciation. As mentioned in Section 3.1 – "Documentary analysis of the general legislation on Public Asset Management", these procedures allow the registration of the values of permanent movable assets to reflect what, in fact, the institution has in its assets and also contributes to for the correct performance of other procedures. In addition, it was verified that the campus has not carried out, in a systematic way, the procedures of "Inventory and Disposal of Assets", thus demonstrating the need for improvement in its Asset Management.

Faced with this scenario of great institutional challenges, the final considerations about this study are made and some suggestions for improving the Asset Management of the campus are presented.

## **5 FINAL CONSIDERATIONS**

In view of the discussions presented here, this study addressed the importance that Asset Management has been assuming in public entities, from the Fiscal Responsibility Law, and the introduction of the Brazilian Accounting Standards Applied to the Public Sector (NBCASP), from 2006.

With regard to the analysis and interpretation of data, it was found that the biggest bottleneck in Asset Management on the campus is intrinsically related to the management of its activities in the Warehouse and Asset Sector (weaknesses in asset control procedures); as well as the tools used to support the management of its assets (the current campus Asset Management System has some problems in its functionality, which do not generate, for example, the depreciation of assets).

Given this context, it is believed that some actions can be implemented to improve the Asset Management of the campus, such as the adoption of new work methodologies by the institution's managers, which improve the existing ones and contribute to: (i) optimizing the activity of receiving and storing goods, in an appropriate place; (ii) improve the activity of registering and moving assets on campus; (iii) carry out inventory and disposal procedures, as determined by current legislation; and (iv) create an action to raise the awareness of civil servants about their importance in controlling and conserving permanent movable assets.

As a complement, it is suggested the improvement of the campus assets control tools, based on the creation and institutionalization of guides and manuals, which can facilitate the development of the campus

Asset Management procedures. As an example, one can mention the “Guide for the Inventory of Permanent Movable Assets of IFMT – Campus Cuiabá – Cel. Octayde Jorge da Silva”, which was an educational product generated from this master's research and which will be available, from 2021/2, on the EduCAPES Portal and on the website of the investigated campus.

Finally, it is considered that the managers of the IFMT – Campus Cuiabá – Col. Octayde Jorge da Silva has a great challenge to improve his Asset Management, in order to contribute to a transforming education and aligned with the principles of comprehensive training, so propagated by the EPT. In this sense, it is expected that this study has offered positive contributions on this topic, both for the campus under study and for the other campuses of the IFMT and other Federal Institutes, which may experience situations similar to this study.

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