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Gestión estratégica para el control y administración de bienes públicos en el Ecuador

Strategic management for the control and Administration of public assets in Ecuador

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RESUMEN

El estudio analiza la gestión estratégica de bienes públicos en el Ecuador con el objetivo de diagnosticar las debilidades estructurales que afectan el control, la transparencia y la eficiencia a lo largo de todo el ciclo de vida del activo estatal donde se emplea un enfoque cualitativo exploratorio descriptivo mediante un diseño de casos múltiples en cinco entidades representativas del sector público como el ministerio sectorial una empresa pública estratégica un gobierno autónomo descentralizado provincial o municipio de categoría a y una institución de seguridad y defensa donde se aplica entrevistas a los directivos de alto nivel y encuestas dicotómicas a funcionarios con responsabilidades directas en la administración patrimonial, los resultados muestran coincidencias totales inexistentes y manipuladas políticamente; inventarios actualizados solo al 28% y ausencias de sistema único de registro en un 87% mantenimiento exclusivamente correctivo que corresponde al 80% del uso personal generalizado en bienes al igual que las bajas opacas representadas por el 77% de su ausencia absoluta de sanciones efectivas. El trabajo concluye que la fragmentación institucional, la falta de trazabilidad y la cultura de impunidad constituyen las causas estructurales de pérdidas patrimoniales recurrentes y de la creación inmediata de un Sistema Nacional único de registro digital obligatorio, interoperable y con mecanismos que evidencian la urgencia de la reforma normativa y las tecnologías para transmitir hacia una gestión proactiva que garantice el uso eficiente del patrimonio estatal en beneficio de la ciudadanía.

PALABRAS CLAVE: Activos, Bienes Públicos, Fragmentación, Gestión Estratégica, Transparencia

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ABSTRACT

The study analyzes the strategic management of public assets in Ecuador, intending to diagnose the structural weaknesses that affect control, transparency, and efficiency throughout the entire life cycle of state assets. It employs a qualitative, exploratory, and descriptive approach through a multiple-case design in five representative entities of the public sector: a sectoral ministry, a strategic public company, a decentralized autonomous provincial government or Category A municipality, and a security and defense institution. Interviews are conducted with high-level executives, and dichotomous surveys are applied to officials with direct responsibilities in asset administration. The results show nonexistent total coincidences and politically manipulated ones; inventories updated only at 28% and absence of a single registration system in 87%; exclusively corrective maintenance, corresponding to 80% of generalized personal use of assets, as well as opaque disposals represented by 77% absolute absence of effective sanctions. The work concludes that institutional fragmentation, the lack of traceability, and the culture of impunity constitute the structural causes of recurrent patrimonial losses. It calls for the immediate creation of a single, mandatory, interoperable national digital registration system, highlighting the urgency of normative reform and technologies to transition toward proactive management that guarantees the efficient use of state patrimony for the benefit of citizens.

KEYWORDS: *Assets, Public Assets, Fragmentation, Strategic Management, Transparency.*

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INTRODUCTION

The strategic management of public assets in Ecuador is framed within a historical context of high administrative centralization, institutional weakness, and recurrent corruption problems that have affected efficiency in the use of State resources. Since the creation of the National Public Procurement Service in 2008 and the subsequent implementation of the National Public Procurement System, the country sought to modernize the administration of state goods and services; however, structural challenges persist, such as incomplete asset registration and duplication of inventories across institutions, maintaining accelerated deterioration of public infrastructure and misuse of assets by officials. Added to this is the regulatory dispersion among the Organic Law of the National Public Procurement System, the Organic Administrative Code, the Public Companies Law, and multiple sectoral regulations that generate confusion and control gaps (Marco et al., 2022).

The relevance of the topic lies in the fact that public assets represent a significant portion of the National Heritage and are essential for the provision of basic services such as health, education, security, road infrastructure, and connectivity. According to World Bank and Comptroller General reports, between 2017 and 2023, more than $2.5 billion in alleged irregularities were detected related to the acquisition, maintenance, and final disposal of public assets, evidencing direct economic losses and a negative impact on citizen trust (CGE, 2017).

In a dollarized country with chronic fiscal constraints, optimizing the administration of these assets is not merely a technical issue but a strategic necessity that guarantees the State's financial sustainability and the effectiveness of public policies. Ecuador is currently undergoing transition processes toward more transparent and digital management models, driven by the 2030 Digital Transformation Agenda and the mandatory use of the electronic catalog of goods and services. Nevertheless, the gap between existing regulations and their effective application remains wide, especially in decentralized autonomous governments and public enterprises where internal control systems are weak and human talent training is insufficient (Elizondo et al., 2025).

This reality makes the strategic management of public assets a critical axis for reducing the risk of corruption, increasing the efficiency of public spending, and generating greater social value from state resources. The study of strategic management for the control and administration of public assets in Ecuador is urgent at a time when the country needs to recover institutional credibility, optimize scarce resources, and align public administration with international standards of transparency and accountability. Through this comprehensive approach that combines the updated legal framework, technology, effective control, and ongoing training, it will be possible to transition from reactive and fragmented management to proactive, efficient, and results-oriented administration for the benefit of citizens (Rita, 2024).

The management of public assets in Latin America has been extensively studied from the perspective of New Public Management. In the Ecuadorian case, its postulates were mainly adopted in the creation and implementation of the public procurement portal. Various authors have noted that the application remained limited to the contracting phase, leaving behind the stages of needs planning, asset registration, and final disposal of assets (Alfredo & Edel, 2014).

From a local perspective, the Comptroller General of the State has published multiple special reports on the administration of public assets, highlighting the examinations conducted between 2015 and 2023 that identify as main findings the absence of updated inventories in 68% of audited entities, duplicate registration of assets in parallel systems, and the loss of traceability in the asset life cycle. These reports

coincide with the diagnosis of those who, in their study on decentralized autonomous governments, conclude that the absence of a single asset registration system is the main risk factor for corruption and waste (Yenny & Fidel, 2023).

In the Ecuadorian academic sphere, research works analyze fixed asset management in ten municipalities that have strategic preventive maintenance plans, proposing approaches based on the ISO 55001 asset management standard adapted to the limited budget reality of decentralized autonomous governments. Similarly, a study published in the Public Journal of the Simón Bolívar Andean University demonstrates that the implementation of the electronic goods catalog reduced acquisition prices by 22% but did not improve quality or delivery timeliness due to the lack of prior strategic planning (Galo, 2023).

From the anti-corruption perspective, the Transparency International report in 2021 and the study by the Citizen and Development Foundation in 2023 concur in pointing out that the disposal and final disposition processes of public assets are the most vulnerable link in the Ecuadorian system. Between 2018 and 2022, they documented more than 400 cases of irregular sale of disposed assets, including vehicles, heavy machinery, and even weaponry, with estimated losses exceeding $180 million (Álvarez et al., 2023).

The reviewed literature evidences a consensus on the need to transition from a model focused exclusively on contracting to a comprehensive model encompassing planning, acquisition, maintenance, and final disposal, supported by a single registration system, robust internal control, and intensive use of technologies. These identified gaps in regulations, institutional fragmentation, and weak sanctioning mechanisms represent the main obstacles that any strategic management proposal must overcome.

The management of public assets in Ecuador presents chronic inefficiencies, multi-million-dollar patrimonial losses, and a high risk of corruption due to institutional fragmentation and the absence of a single registration and control system, as well as weaknesses in supervising the complete asset cycle, despite having specific regulations. This establishes the general research question:

What is the most effective comprehensive strategic management model to guarantee control, transparency, and efficiency throughout the entire life cycle of public assets in Ecuadorian public sector entities?

General Objective

To analyze the current state of public asset management in Ecuador to identify the weaknesses affecting its control, transparency, and efficiency throughout the entire asset life cycle.

Specific Objectives

- To diagnose the main regulatory, institutional, and operational weaknesses affecting public asset management in each phase of the asset life cycle in representative public entities of Ecuador.
- To identify critical success factors and best practices applied in public asset management in reference countries in Latin America.
- To determine the structural causes explaining institutional fragmentation, lack of traceability, and corruption risks in the administration of public assets in the Ecuadorian context.

Public assets are understood as those movable and immovable assets belonging to the State or institutions, destined for the fulfillment of public purposes or the provision of essential services. In the

Ecuadorian context, according to the Constitution in Article 227 and the Organic Administrative Code in Article 115, they are classified as part of the state patrimony—inalienable, imprescriptible, and unseizable, except for exceptions expressly provided by law (Aldrin et al., 2024).

The asset life cycle is the set of phases through which a public asset passes, from its identification as a need to its disposal or renewal: planning, acquisition, reception, registration, use and operation, maintenance, performance monitoring, and final disposal. Ideally, all phases should be interconnected and subject to continuous control (Oleas, 2024).

Strategic asset management, according to ISO 55000, is the coordinated set of activities organized to realize and obtain the greatest possible value from assets. In the public sector, it implies aligning asset administration with institutional objectives and public policies, considering budget constraints, risks, and long-term sustainability (Díaz & Sánchez, 2025).

MATERIALS AND METHODS

The study adopts a qualitative approach with exploratory and descriptive components. This approach is justified by the complex nature of the object of study—the strategic management of public assets—where it is necessary to understand in depth the regulatory, institutional, and operational weaknesses, decision-making processes, power dynamics among actors, and the perceptions of involved officials—aspects that cannot be adequately captured through isolated quantitative variables.

Qualitative techniques are employed, such as documentary analysis of regulations and control reports, semi-structured interviews with key officials from SERCOP, the Comptroller's Office, the Ministry of Finance, decentralized autonomous governments, and public enterprises, focus groups with heads of asset administration units, and comparative analysis of successful cases in Chile, Colombia, and Peru. Secondary quantitative data, such as audit reports, asset registers, and compliance percentages, will have a complementary character and will serve only to contextualize and triangulate the main qualitative findings.

The study employs a qualitative, exploratory, descriptive design with a multiple-case study strategy, selecting five representative cases from the Ecuadorian public sector. Each case will be analyzed in depth throughout the entire asset life cycle to identify recurrent regulatory, institutional, and operational weaknesses, as well as differential practices according to the type and level of entity.

Complementarily, an international comparative analysis of three successful cases from the region is incorporated. The process develops in three sequential phases: documentary analysis, fieldwork, and comparative triangulation, allowing for a current and comprehensive diagnosis of the problem in Ecuador and the identification of elements explaining differential performance.

Selection will be made through intentional sampling by criteria within the five public entities that constitute the case studies. Public servants with direct responsibility and demonstrated experience in public asset management will be prioritized, guaranteeing representativeness in all phases of the asset life cycle. In total, there will be 30 officials, including directors and technicians from financial, logistics, and asset areas, as well as those responsible for warehouses, planning and procurement, heads of control, and internal auditors. In each entity, between 5 people with at least 3 years of experience in the position will be interviewed, ensuring thematic saturation and diversity of roles involved in the patrimonial administration of the Ecuadorian state.

RESULTS

Table 1.

Is the physical asset inventory updated for the last year?

Entity	Yes	No	Total
Sectoral Ministry	1	6	7
Public Enterprise	2	4	6
Provincial GAD	1	5	6
Municipal GAD	3	3	6
Security/Defense Inst.	1	4	5
TOTAL	**8**	**22**	**30**

Analysis

Only 27% of respondents confirm having the physical inventory updated, meaning that in 73% of cases the entity operates without knowing its actual patrimony with precision. This figure evidences a structural weakness in internal control and explains the recurrence of duplicate purchases and undetected losses, while facilitating the manipulation of accounting records and the concealment of shortages.

Table 2.

Have there been duplicate purchases of similar goods in the last 2 years?

Entity	Yes	No	Total
Sectoral Ministry	6	1	7
Public Enterprise	5	1	6
Provincial GAD	6	0	6
Municipal GAD A	4	2	6
Security/Defense Inst.	4	1	5
TOTAL	**25**	**5**	**30**

Analysis

83% acknowledge duplicate purchases of similar goods, with the percentage reaching 100% in provincial GADs. This data confirms that the absence of reliable inventories generates unnecessary and systematic public spending, representing one of the main foci of waste and possible corruption through over-procurement.

Table 3.

Do all institutional vehicles have a mandatory and reviewed usage log?

Entity	Yes	No	Total
Sectoral Ministry	2	5	7
Public Enterprise	3	3	6

Provincial GAD	2	4	6
Municipal GAD A	4	2	6
Security/Defense Inst.	5	0	5
TOTAL	**16**	**14**	**30**

Analysis

Only 53% affirm having a reviewed log, with notable variations: 100% in security and defense but only 47% in ministries. The lack of this basic control allows generalized personal use of official vehicles and eliminates any possibility of fuel traceability and actual wear.

Table 4.

Is scheduled preventive maintenance carried out according to manufacturer manuals?

Entity	Yes	No	Total
Sectoral Ministry	1	6	7
Public Enterprise	1	5	6
Provincial GAD	0	6	6
Municipal GAD A	2	4	6
Security/Defense Inst.	2	3	5
TOTAL	**6**	**24**	**30**

Analysis

Only 20% perform preventive maintenance, while 80% operate exclusively in corrective mode. This practice dramatically raises repair costs, reduces asset useful life, and generates constant emergency declarations that often result in direct contracts with overpricing.

Table 5.

Do movable assets have a unique code (plate, RFID tag, or similar) visible?

Entity	Yes	No	Total
Sectoral Ministry	3	4	7
Public Enterprise	4	2	6
Provincial GAD	3	3	6
Municipal GAD A	5	1	6
Security/Defense Inst.	5	0	5
TOTAL	**20**	**10**	**30**

Analysis

67% have visible codes (plates, RFID tags), being almost universal in security/defense (100%) but only 33% in ministries. Although it is the least critical indicator, there remains a third of assets without physical identification, facilitating their diversion or disappearance without a trace.

Table 6.

Is there a single centralized computerized system for all asset registration?

Entity	Yes	No	Total
Sectoral Ministry	0	7	7
Public Enterprise	1	5	6
Provincial GAD	0	6	6
Municipal GAD A	2	4	6
Security/Defense Inst.	1	4	5
TOTAL	**4**	**26**	**30**

Analysis

Only 13% have a single asset registration system, while 87% operate with parallel Excel files or disconnected systems. This fragmentation constitutes the technical root of almost all detected problems and makes real traceability of the asset life cycle impossible.

Table 7.

Have assets been disposed of without public auction or certified destruction in the last 3 years?

Entity	Yes	No	Total
Sectoral Ministry	5	2	7
Public Enterprise	5	1	6
Provincial GAD	6	0	6
Municipal GAD A	4	2	6
Security/Defense Inst.	3	2	5
TOTAL	**23**	**7**	**30**

Analysis

77% admit to having disposed of assets without a transparent process in the last three years, reaching 100% in provincial GADs. This is one of the most vulnerable links to corruption, as it allows the improper appropriation of assets under the pretext of "irreparable damage."

Table 8.

Do officials return assigned assets in perfect condition at the end of their term?

Entity	Yes	No	Total
Sectoral Ministry	1	6	7

Public Enterprise	0	6	6
Provincial GAD	1	5	6
Municipal GAD A	2	4	6
Security/Defense Inst.	1	4	5
TOTAL	**5**	**25**	**30**

Analysis

Only 17% confirm that officials return assets in good condition upon leaving office. The remaining 83% evidence a culture of impunity where the assigned asset is perceived as the official's "personal property" during their tenure.

Table 9.

Is annual reconciliation between physical inventory and accounting records performed?

Entity	Yes	No	Total
Sectoral Ministry	2	5	7
Public Enterprise	3	3	6
Provincial GAD	1	5	6
Municipal GAD A	4	2	6
Security/Defense Inst.	2	3	5
TOTAL	**12**	**18**	**30**

Analysis

Only 40% perform annual reconciliation between physical inventory and accounting records. This accounting failure allows differences between what is recorded and what actually exists to go undetected for years, fueling silent patrimonial loss.

Table 10.

Have effective sanctions been applied for misuse or loss of assets in the last 3 years?

Entity	Yes	No	Total
Sectoral Ministry	0	7	7
Public Enterprise	1	5	6
Provincial GAD	0	6	6
Municipal GAD A	1	5	6
Security/Defense Inst.	1	4	5
TOTAL	**3**	**27**	**30**

Analysis

Only 10% report effective sanctions applied in the last three years. The remaining 90% confirm the nonexistence of administrative or criminal consequences, which explains the normalization of all irregular conduct detected in the previous questions and consolidates an institutional culture of total impunity.

Interview

How is the planning of asset needs currently carried out in your entity?

The five interviewees agree that asset needs planning is practically nonexistent or fictitious: in the ministry and the public enterprise, the previous year's plan is copied, or decisions are made by political and operational pressure; in the provincial and municipal GAD, the highest authority (prefect or mayor) directly defines priorities without technical analysis; and in the security/defense institution, although formal planning exists for operational assets, non-operational assets (vehicles, furniture) are also decided by urgency.

What is the main problem you identify in asset registration and control?

All point to the absence of a single registration system as the main problem: in the ministry and GADs, each area manages its own Excel; the public enterprise has three disconnected systems; the provincial GAD acknowledges that its inventory has been outdated since 2018, and the municipal admits that physical assets never match accounting records; even the security/defense institution admits that only weaponry has strict control, while minor assets lack traceability.

Is scheduled preventive maintenance carried out on assets (vehicles, equipment, infrastructure)?

Scheduled preventive maintenance is practically nonexistent across the five entities: the ministry, public enterprise, provincial and municipal GADs qualify it as "zero" or exclusively corrective due to lack of budget or reactive culture; only the security/defense institution performs it on operational vehicles, but not on the rest of the assets.

Is personal or extra-institutional use of vehicles and public assets common?

Personal or extra-institutional use of vehicles and public assets is a generalized and tolerated practice in all five institutions: all acknowledge that on weekends or outside working hours no one controls it, that it is a "deep-rooted custom" accepted at all hierarchical levels, and that no one questions it for fear of reprisals or because "it has always been this way."

How does the disposal and final disposition process work in your entity?

The disposal and final disposition process is completely opaque across all five entities: a certificate of irreparable damage is drawn up, signed by a few people, and the asset "disappears" without public auction or certified destruction; this practice repeats identically in the ministry, public enterprise, GAD, and security/defense entity.

In the last 5 years, has anyone been effectively sanctioned for loss or misuse of assets?

None of the five interviewees recalls a single effective sanction in the last 5 to 15 years for loss or misuse of assets: they agree that no one has ever been removed, fined, or subjected to any administrative measure, qualifying it as "unthinkable" due to political or hierarchical implications.

How effective do you consider the supervision of the Comptroller's Office and SERCOP in asset management?

The supervision of the Comptroller's Office and SERCOP is perceived as formalistic and limited: all five agree that they only review procurement documentation, never verify physically, nor control subsequent use or disposal, so real control of the complete asset cycle is practically nonexistent.

According to your experience, what would be the most urgent and viable solution?

All five propose the creation of a single mandatory national digital system (some even mention blockchain, GPS, and cameras) combined with rapid and effective sanctions as the most urgent and essential solution; additionally, several add the need to change institutional culture so that "public assets hurt as if they were one's own" and to conduct surprise audits with physical verification.

DISCUSSION

Strategic management for the control and administration of public assets in Ecuador represents a fundamental challenge in the field of public administration, given that assets constitute the essential patrimony for the provision of basic services such as health, education, and security. The historical context reveals high administrative centralization and institutional weaknesses that have perpetuated inefficiencies such as incomplete records and accelerated infrastructure deterioration.

The relevance of this topic lies in its direct impact on the State's financial sustainability, especially in a country with chronic fiscal limitations, where optimizing the use of public resources is key to generating social value. Through a comprehensive approach, the aim is to overcome regulatory fragmentation between laws and sectoral regulations, promoting transparency and accountability. This study explores operational weaknesses and proposes mechanisms for proactive administration aligned with international efficiency standards. Addressing this strategic management mitigates corruption risks and strengthens citizen trust in public institutions. This transition toward digital and collaborative models emerges as an urgent necessity for the country's sustainable development.

The literature review on public asset management in Latin America emphasizes the adoption of results-oriented principles and performance-based control to improve efficiency. Within Ecuador, challenges such as the lack of unified inventories and duplication that generate significant losses and asset under-utilization have been identified. Local studies highlight vulnerability in phases such as maintenance and final disposal, where operability facilitates irregularities.

This comparative analysis with neighboring countries reveals the importance of governing entities with the capacity to sanction and achieve transparency. The integration of digital technologies such as real-time tracking systems and evaluation as a way to assess organizational maturity generates convergence in the literature on the need for a comprehensive model covering the entire asset life cycle from planning to disposal. This approach allows transitioning from reactive to strategic management, optimizing resources in contexts of budget scarcity.

The research problem has focused on chronic inefficiency and high corruption risk in public asset management derived from institutional fragmentation and the absence of traceability, despite existing regulations resisting multi-million dollar patrimonial losses and weak control in all phases of the asset life cycle. The main question investigates the most effective model to guarantee control, transparency, and efficiency in public sector entities, including objectives to diagnose regulatory and operational weaknesses, establish successful practices within the region, and determine the structural causes of said fragmentation, exploring problems by cycle phases and key elements in regional models and requirements for an integral system. This approach allows for a deep understanding of the barriers that

prevent optimal administration, and the study seeks to contribute to policies that align management with principles of good governance.

Theories and models underlying the study include paradigms that promote efficiency in public administration, such as results orientation and performance measurement in state assets. The asset life cycle divides management into interconnected phases, maximizing value and minimizing risks. These concepts, such as information asymmetries, explain conflicts between officials and citizens, while collaborative networks question rigid hierarchies. Internal control frameworks evaluate effectiveness in operations and compliance, highlighting components of risk assessment and monitoring.

Organizational maturity levels identify reactive stages predominant in local entities; formal and informal institutions that determine performance, favoring extractive practices in the absence of clear rules; transparency models that distinguish accessible transformation from that which enables effective accountability, providing multidisciplinary foundations to analyze efficiency.

The qualitative, exploratory, and descriptive research approach is justified by the complexity of institutional processes and perceptions of involved actors, including techniques of documentary analysis, semi-structured interviews, and complementary surveys to triangulate data. This design adopts multiple-case studies in five respective entities with sequential phases of collection and international comparative analysis. Participants were intentionally selected, totaling thirty officials with direct experience in asset management, along with instruments comprising interviews with eight open-ended questions and dichotomous surveys of ten items validated by experts. The survey results show low compliance levels, with only 28% of inventories updated. The interpretation relates findings to theoretical frameworks, highlighting practical implications for regulatory reform and limitations in the reduced sample, suggesting future research on a larger scale.

CONCLUSION

The present study demonstrates that public asset management in Ecuador is in a critical state of systemic lack of control. Planning is fictitious and politically manipulated; inventories are outdated in more than 70% of cases; there is no single asset registration system; maintenance is exclusively corrective; personal use of vehicles and assets is a generalized practice tolerated by 100% of interviewed executives; disposals are carried out opaquely; and above all, effective sanctions for loss or misuse are never applied.

These findings, obtained from five representative entities encompassing the ministry, public enterprise, decentralized autonomous governments, and the security and defense sector, reveal that the problems are neither isolated nor sectoral but structural, cultural, and institutional, affecting the entire state apparatus equally. The results confirm that regulatory and institutional fragmentation, the absence of traceability throughout the entire asset life cycle, and the culture of impunity constitute the main causes of multi-million dollar annual patrimonial losses and the erosion of citizen trust.

The total coincidence—100% of the 5 high-level executives across the 8 diagnosed problems—eliminates any doubt about the magnitude and urgency of the problem. At the same time, both the survey and the interviews point to a clear and unanimous solution: the immediate creation of a single, mandatory, interoperable national digital asset registration system, accompanied by rapid and effective sanctioning mechanisms and surprise physical audits.

This work reaffirms the strategic importance of transitioning from a reactive, fragmented, and opaque administration to a comprehensive, proactive, and transparent management of public resources. In a country with limited fiscal resources, every lost computer, every vehicle used for personal purposes, and

every asset disposed of without auction represents a concrete economic loss of the nation's capacity to provide essential services to the population. Implementing the identified measures is not merely a technical option but an ethical and political obligation to recover institutional credibility and guarantee that public patrimony effectively fulfills its function of serving Ecuadorian citizens.

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CONFLICT OF INTEREST

The authors report no conflicts of interest.