

## ASSET MANAGEMENT: perspectives of accounting and extra accounting control of physical bibliographic collections in libraries of federal public institutions

GESTÃO PATRIMONIAL: perspectivas do controle contábil e extra contábil de acervos bibliográficos físicos em bibliotecas de instituições públicas federais

GESTIÓN DE ACTIVOS: perspectivas de la contabilidad y el control extracontable de bienes bibliográficos físicos en bibliotecas de instituciones públicas federales


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### ABSTRACT:

The inherent peculiarities of the different types of libraries configure them as a favorable environment for the implementation of innovations in their administrative processes. As one of these processes highlights the patrimonial management of the physical bibliographic collections, which are consolidated as central to the organizational structure of the libraries, in this investigation we will specify the libraries of the federal public universities that corroborate this perspective. The present investigation aims to present the factors that can interfere in the quality of the patrimonial management of the physical bibliographic collections with the aim of providing an opportunity to reflect on the possibility of implementing innovations in the process. The investigation was methodologically based on a bibliographic investigation that allowed the researchers to have a constructive theoretical basis on the subject studied. As a result, the complexity of the security process of the physical bibliographic collection is perceptible in view of the vulnerability of the informative materials and the number of variables that act on them that end up intensifying this scenario of degradation.

**KEYWORDS:** Asset Management; University Library; Physical Bibliographic Collection.

## Introduction

For its operation, libraries require information materials to constitute the bibliographic collection. From its consolidation, it becomes necessary for the bibliographic collection to be managed in an efficient way, being fundamental to qualify the management of these materials that constitute patrimony of the institution.

Managing a bibliographic collection is a complex activity, seeing that the vulnerability of the materials tones up the complexion of the management. The lack of

an instrument that works out all the issues inherent to the management of bibliographic collection and the particularities of each library explains the complexity of structuring an asset management methodology for the libraries' bibliographic collection that develops into an effective support instrument for library management.

Facing the particularities that surround university libraries, that proportionate multiple possibilities of implementation of process innovations, the present study aims presenting observations regarding the necessary protocol to develop the asset management of physical bibliographic collections, so that it is possible to guarantee the safety of the informational materials. We understand safety as

[...] the group of elements that form a defined plan to prevent damage and fight agents that are harmful to the institution. Includes the protection of property, of the collections and the users, bearing in mind prolonging and protecting the lifespan of the monumental bibliographic collection of the library for future generations (SPINELLI JÚNIOR, 2009, p. 8). (translated)

The study consists of a literature review that starts by carrying out a bibliographic survey aiming the enlargement of the comprehension of inherent aspects of property process management of physical bibliographical collections. Were researched contents in the administration, accounting and librarianship areas. Consultations took place in books, journals, dissertations, thesis, essays, manuals, laws, decrees and normative instructions that establish the legal and administrative base on asset management.

## 2 Asset Management

Asset management runs through stages, being that their fulfillment is essential to guarantee its efficiency, given that multiple factors play a role in this process. The legal and administrative base that deals with the asset management process denote obligations to the users in all stages, indicates responsibilities and precautions that must be taken for the efficient control and suggest decision making from the moment that the purchase of a good is planned on. It is a key process in the organizational structure of institutions that aim to serve the population, in means to grant access and various services offering, and for that, it becomes necessary an infrastructure that allows usage of what is public<sup>1</sup>.

According to Coutinho (2004, p. 10) "goods are all things that, by constituting human enjoyment objects, represent an utility or a treasure and are susceptible of

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<sup>1</sup> In this study public is understood as a site that is open to all of society, relative or owned by a population, a community.

appropriation, including riches, rights and obligations". The assortment of goods and rights, tangible or not, encumbered or not, acquired, formed or maintained with public resources through time, members of any public or joint use entity, that is a holder or represent future profits inherent to public service provision characterizes public patrimony (USP, 2013).

Asset management consists of the development of activities that ensure, through record and reports, the gathering of data relating to the identification, existence, quality, location, use conditions and history of patrimonial assets, from its initial addition to the patrimony until its final retirement, for whichever reason (MATIAS, 2015). The data generated from the execution of this activity will support decision making in means to qualify patrimony control of the institution's assets.

Torres Júnior e Silva (2003) argues that it is every institution's duty to own in its administrative structure an unit or department responsible for patrimony control. The division in accounting and extra-accounting in distinct areas, departments or sectors may add to the process, the particularities that each control stimulates different practices for dealing with each aspect.

[...] For instance, the physical patrimony is managed considering tasks as: distribution, terms of responsibility issuing, safekeeping, collection and redistribution of assets, retirement, alienation, inventory process. Whereas from the accounting's perspective some types of reviews, patrimony register, monetary correction, calculation of depreciation and amortization of fixed assets are made (SANTOS, 2010, p. 51).

For greater efficiency of asset management, the achievement of appropriate records of all goods purchased by budget or non-budget funds that are available at the institution are mandatory, being it for community use or for the servers that depend on the structure to fulfill their activities. From these records, it is essential that the goods be updated in accounting and in physical means, as well as all the transactions and outflows must be registered. Furthermore, the goods must be individually identified and linked to a specific location, under responsibility of a server, the keeper of the patrimonial load.

The creation of physic-account inventories provides the data for the execution of these activities and enables the traceability of management mistakes, allowing the necessary changes to be made by the responsible sector. It is worth mentioning that it is the manager's duty to "follow the applicable law that guides and disciplines the accounting and extra-accounting controls and necessary procedures for the management of these resources" (FIGUEIREDO, 2015, p. 26).

The development of accounting control is through typical accountability practices applied to the public sector, that consists of “[...] accounting science area that applies, in the data generation process, the fundamental principles of accountability and the accounting rules directed towards the patrimonial control of entities from the public sector” (CFC, 2012, p. 8). The subject of accounting applied to the public sector is the public property and has as a goal:

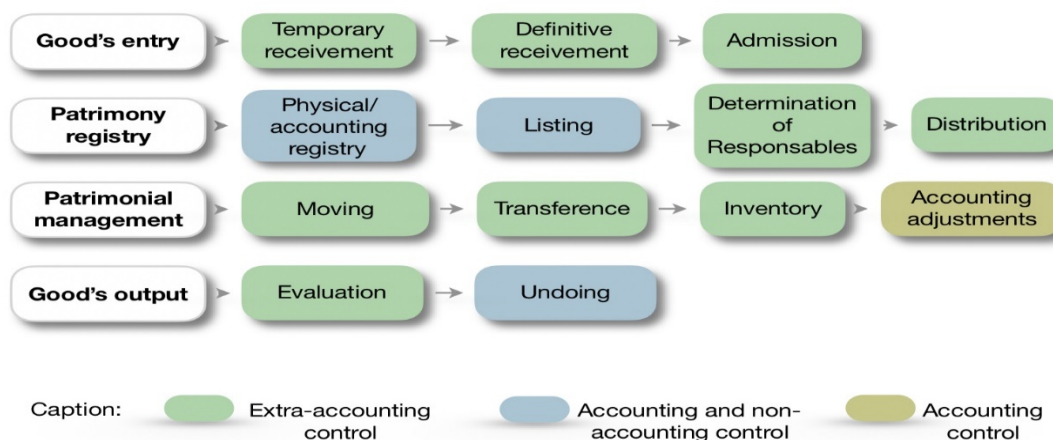
[...] provide the users with information regarding the results achieved and the aspects of budget, economic, financial and physical status of the public sector’s entity patrimony and its mutations, in support of the decision making process; appropriate financial reports; and the needed support for the instrumentalization of social control (CONSELHO FEDERAL DE CONTABILIDADE, 2012, p. 8).

The data made available by accounting applied to the public sector aims to provide financial reports of the public patrimony, that is strengthened by the management performed, which depends on the conduction of the activities and the work developed by the responsible managers.

Otherwise, the extra-accounting control consists of the physical monitoring of the good, in means to promote safety to prolong its lifespan; in this control, it is essential to develop activities that allow the identification and location of the responsables for its safekeeping in an efficient way.

Figure 1 presents the asset management flow; it describes which type of control each activity is part of.

**Figura 1** Description of asset management flow as of the accounting and extra-accounting controls.



Source: Authors' elaboration, 2020.

Analyzing the asset management flow as of the accounting and extra-accounting controls, it was observed that the characteristic of each action becomes interdependent in between themselves. Therefore, it is necessary that the institutional organization seeks to outline with care the asset management flow, in a way that allows the development of the activities in single and collective ways, ensuring the success in the conclusion of each specific action and consequently of the whole process.

## 2.1 Accounting and extra-accounting control in physical bibliographic collections

Accounting control seeks to provide financial reporting of public patrimony and has a duty of maintaining the data from convergent patrimonies with those registered by accounting, that has a goal of representing the reality of the public institutions' patrimony, following the acts and facts of budget execution, controlling and registering the patrimonial variations.

When we quote accounting control, one of the points described as the main change, from the perspective of public asset management, are the new control demands that include the valuation of the patrimonial good. Turning this factor to the bibliographic collections, Loss (2019, p. 10) points out that "The valuation of the collection, based in its uniqueness or in its importance to the field, warns the institution about the importance of preserving its patrimony and assuring its continuity for the future generations of researchers".

For this valuation to occur it is required to combine the extra-accounting control to it, in a means that provides a positive result relating the identification and location of the itens, as well as the reduction of the deterioration of the goods. The organization of the library must take measures and strategies to structure and maintain the safety in its environment.

To assure a greater lifespan to the collection, the usage of prevention practices may be one of the most efficient methods when we refer to financial budgets. The planning of preventive measures must be part of the daily routine of the institutions aiming to contribute with the reduction of the deterioration of their physical bibliographic collections, making it possible to adopt protection practices that include the monitoring of environmental conditions, storing, cleaning, maintenance procedures and planning of actions in case of disasters. Báez (2006, p. 27) analyzes that in

[...] history of book destruction it is observed that voluntary destruction caused the disappearance of 60% of the volumes, The remaining 40% must be attributed to diverse factors, in which stand out natural

disasters (wildfires, hurricanes, floodings, earthquakes, tsunamis, cyclones, tropical storms, etc), accidents (fires etc), biological agents (as moths, borers and other insects), cultural changes (extinction of a language, change of literary styles) and even the material with which the book was printed (the presence of acids on nineteenth century paper is destroying millions of artworks. It is hard to live with these issues, but the certainty is, at this moment, while you read these lines, at least one book is disappearing forever.

Aiming to minimize the diverse factors on behalf of qualifying the safety and conservation of physical bibliographic collections, many regulations are presented in documents for the optimization of these cares, in order to present the main deterioration agents in the collections and what precautions are recommended to slow down the process, were referred to in this paper various books, however were taken as groundwork four of them: (a) *Caderno técnico: Armazenagem e manuseio*, edited by Sherelyn Ogden; (b) *Considerações sobre preservação na construção e reforma de bibliotecas: planejamento para preservação*, edited by Michael Trinkley; (c) *Noções Básicas de Conservação de Livros e Documentos* elaborated by Maria Aparecida de Vries Mársico; (d) *Guia de preservação & segurança Biblioteca Nacional Brasil* - master thesis under authorship of Jayme Spinelli Junior. We chose these titles because their authors present broad knowledge in the area, with many releases and development of professional activities of preservation and conservation.

Engaging with these documents, we identified that the planning to guarantee a greater lifespan to the items must initiate in the elaboration of the library's building project, which is to be thought to optimize the regular monitoring of the state and maintenance of the roofs, electrical and hydraulic systems etc. in a way that reduces the failures in the structures and in the materials under it accommodated.

A library infrastructure well established will impact significantly the factors that should be considered to guarantee the safety of the collection with the particularities inherent to each factor presented next.

### 2.1.1 Thefts and mutilations

We initiate the presentation of the particularities inherent to the safety of the physical bibliographic collection by the risk factors that include thefts and mutilations, for being frequent in libraries and creating a substantial loss for the institution, causing financial losses and depriving the community from accessing the contents of the lost books. The deprivation of the access to information consolidates before the possibility of the book no longer being found in the collection or for purchase or by the insufficiency

of resources to replace it. This scenario may prevent future generations from having access to information contained in these materials, making the losses beyond repair. On the face of it, urges the necessity of adopting measures to prevent thefts and mutilations of the items that compose the physical bibliographic collection of the libraries.

To avoid them it is fundamental to structure an environment that allows the development of preventive actions. Making the access to the libraries organized so that it is possible to monitor the entry and exit flow of users, guaranteeing the servers with the maximum visibility as possible to the users and collections is a good overture. As psychological intimidation and control increasing devices, to better the visibility, some institutions choose to install convex mirrors around the library or install close circuit television to expand the coverage of monitoring.

As examples of low cost actions, in means to avoid thefts, there is the installment of lockers at the main entrance of the library, in a way to enable users to store their belongings like purses, backpacks, briefcases, etc. before entering the room. Another operation is to establish a flow to perform technical processing, in which be identified to what institution the asset belongs, in means to allow its property and auxiliate in the registry of patrimonial information. The availability of photocopying machines inside the library can also contribute to the minimization of theft and mutilation possibilities, once that, if the user is not qualified to borrow the item, they can request a copy of the material, as long as the copyright is respected. The installment of safety nets on the windows is another alternative to avoid the disappearance of books.

Among the particularities that require a greater investment of financial resources, there is the acquisition of an anti-theft system. This equipment allows the installment of electromagnetic sensors on the books that, when passing the antennas installed at the exits of the libraries, without proper registration on the physical bibliographic collection management system, triggers a sound alarm that allows the recognition of the possible theft. In spite of the elevated costs, this equipment has been shown as the most efficient to the reduction of library thefts. It is worth mentioning that, beyond this feature, there are anti-theft systems that also allow the execution of inventories in programmed time periods each time shorter and in more efficient ways, since their sensors have technologies that retrieve the book data and compare to the system data, allowing it to identify what was located or not.

The establishment of a security system against intrusion, commonly known as anti-theft system, installation of motion sensors can contribute to the inspection and reduction of claims. During the information unit work hours, the employees stationed

there could identify some invasion attempt, and after closing to the public, the institution's security could follow up.

When talking about the possibilities of theft and mutilation prevention it is clear that multiple resources are available to auxiliare this process. The servers' engagement and the institution's investment on the development of actions that aim to combat this setback is imperative to the patrimony's preservation, seeing that the malicious users will always try to find ways of cheating the security system where the items are stored.

### 2.1.2 Storage of the collection

Storing consists on the task of immobilizing a good in between two consecutive movements in means to offer security and preserving the physical integrity on the location that the good is, being placed in disposal for the storing of material that, in the future, will be moved in a fast and easy way until its delivery to the recipient on set time (RODRIGUES, 2017). Bearing this in mind, the precautions that must be taken at the storage to guarantee the preserval of physical bibliographic collections characterize by the inerente particularities of each type of material.

The edification that will hold the collections must be projected in means to guarantee excellence in storage, allowing the development of actions in favor of conservation and stowage of physical books. To this end, various aspects should be considered, once

[...] the preventive conservation includes the following situations: control and maintenance of environmental conditions of humidity level, temperature, light emission and the cleaning of the area designated to keeping the collection against attacks from biological agents; storing methods; precautions regarding the materials used for stowage; handling care, cleaning of the collection, analisis and management of the risks that may affect the collection [...] (SPINELLI JUNIOR, 2009, p. 55).

Within these aspects we point out the importance of the furniture where the collection will be stored and stowed, that must be defined according to the purpose for which it was purchased. Usually, in libraries that provide their users with free access to their bibliographic collection - in which the users themselves are responsible for locating and borrowing the items - choose to use shelves.

The choice of using shelves must be made according to the material that will be storage; for books, it is recommended to use powder painted metal shelves, which do not emit components that might contaminate or damage the books. Furthermore, this



type of material can ease the cleaning, that should be made preferably using vacuum cleaners and flannel towels. It is not recommended to use water, but in case that it is used, it is essential to verify that the local where the book will be placed is completely dried (OGDEN, 2001).

Regarding the installation of the shelves, Littlefield (2001) corroborates that some precautions can be taken: structuring the positioning of the shelves in ways to define routes (halls); guarantee that emergency exits are visible on the interior of the library; using the shelves as acoustic barriers in means to create a reading environment inside of the building.

Mársico [2007?] supports the argument by presenting a series of general technical recommendations regarding the storage of books in shelves, in order to facilitate the recognition of correct technical procedures on dealing with daily collection conservation issues. They are:

- a) Storing books vertically on the shelves;
- b) Avoid storing the books semi-bent when those will not fit on the shelves;
- c) Storing books on the shelves horizontally when the volumes' size exceed the space designated to storing them vertically;
- d) Not to overlap more than three volumes when storing them horizontally;
- e) Keeping bigger volumes on the base when storing them horizontally;
- f) Not to overpack the shelves with books;
- g) Leave a three millimeter space between each book to ease its removal and avoid friction between the covers (abrasive wear);
- h) Using book holders to prevent the books from falling;
- i) Position the shelves in ways to prevent direct sunlight incidence on the collection, solar light causes the colors to fade, the paper to yellow and the leather to crumble;
- j) Avoid the use of light bulbs rich in ultraviolet radiation, such as fluorescent bulbs;
- k) Lift or back out lights that shine directly on the bookshelves;
- l) Do not lean the shelves on the walls: it prevents the humidity on the walls from transferring onto the books.

Following these particularities, quoted by some authors, it is possible to have a good storing of the physical bibliographic collection and with that to expand its lifespan inside of the institution.

### 2.1.3 Temperature and humidity

Other two factors that strongly contribute to the deterioration of the physical bibliographic collection are temperature and humidity. Both factors have influence on the weakening of the paper's longevity: the first makes the deterioration faster because of chemical reactions; the second on the other hand, acts directly in favor of the proliferation of biological agents such as fungi, deformation and stains.

Ogden (2001, p. 18) mentions that scientists from the conservation area suggest a maximal daily variation of approximately 3% on the minimal fluctuation of temperature and humidity, aiming to minimize the impacts of these factors. For this variation to be controlled, the use of measuring equipment such as thermometers and hygrometers or thermo hygrometers (the mix between both equipment) is indicated, as well as using humidifiers, dehumidifiers and air conditioners.

Among the documents analyzed in this paper, we realized a compilation that was used as a reference concerning the temperature and humidity issue, presenting the values we considered adequate to guarantee the safety of the collection. As presented on the chart 1 below:

**Chart 01** Indications of temperature and humidity

AUTHOR	TEMPERATURE	HUMIDITY
Ogden (2001, p.18)	Between 18° and 24°C	45%
Trinkley (2001, p.56)	Between 18° and 24°C	45% to 55%
Spinelli Junior (2009, p. 92)	Less than 21°C	Less than 50%
Mársico ([s/d], p.3)	Between 22° and 25°C	55%

Source: The authors, 2020.

What is pointed out in these authors' note is that, besides small differences, is the approximation of the standards of temperature and humidity indications to the location where the collection will be stored. Even if these values are kept in the environment, it is

crucial that other particularities be taken into consideration to guarantee the safety of the collection.

#### 2.1.4 Lighting

When planning the preservation of the physical collection, the establishment of adequate lighting in the room must also be thought of, because either natural and artificial lighting can cause the acceleration of the paper's degradation. Regarding this, Spinelli Junior (2009, p. 30) mentions that "[...] light, natural or artificial, is a type of electromagnetic radiation, capable of weakening the constituting materials of the documents, leading to a process of accelerated aging".

The direct incidence of natural or artificial light on the collection can cause the colors to fade, the paper to yellow and accelerate the material's degradation. However, the progress of the degradation is not only related to light incidence, but also to the type of material stored in the library, to the period of time it is exposed to light and the intensity of the radiation that acts on the collection, being these factors determining for the process of degradation to stabilizing or worsen.

The direct exposure of the physical bibliographic material to natural lighting can be avoided with the use of blinds, curtains and ultraviolet filters or by using zenithal lighting techniques. These recommendations are well appropriate, once they contribute to decelerate degradation.

In case the building does not have access to natural lighting, it is essential that the artificial lighting used be the one that causes less damage to the collection. The choice of most adequate light bulb to be used in the room depends on the building's structure, ceiling height and ventilation, that impact significantly on the influence of temperature and the distance that the lighting must be from the collection. Fluorescent bulbs are rich in ultraviolet radiation and spread little heat, on the other hand, common bulbs are antagonistics and spread a great amount of heat and little radiation, this way, the damage caused by them depends on the distance from where the collection is stored and on the possibility of controlling the room's temperature.

Since there does not exist a type of lighting that does not damage the collections, we should focus on ways of diminishing the harmful effects caused by lighting. For better results, the concern with the issue must start along with the library's building project, that will allow a reduction in the damages provoked by lighting, be it natural or artificial.

### 2.1.5 Atmospheric pollution and biological agents

Adding up to the list of particularities that increase the degradation of physical bibliographic collections, there is the atmospheric pollution, which is considered by Mársico [2007?] as one of the aspects that strikes the collections the most, since pollutions arise from the regular dust that falls on the materials and other pollutants that come from toxic gasses that are released by cars, industries, fires, etc. are easily spread.

To minimize the damages it is possible to use air conditioners, ventilation systems with filters and adopt a systematic sanitation policy. Elaborating a good project for the library's building, in which it becomes possible to eliminate things that might gather dust, such as sills and square edges; using round edges and half cane joints to avoid dust and ease the cleaning are also of great value to minimize damage. The characteristics of atmospheric pollution, added to factors as temperature and humidity, contribute to the fastening of the degradation and the proliferation of biological agents that are harmful to the collection and to the users, in significant ways.

Authors like Trinkley (2001); Mársico [2007?] and Spinelli Junior (2009) describe that biological agents are related to rodents, insects and microorganisms, common in harms to libraries' collections, highlighting fungi, bacteria and parasites. These agents cause irreparable damage to the collection and also to the safety of the building, therefore, early precautions must be taken to prevent their proliferation.

Trinkley (2001) shows that structural measures that value good practices in architecture design and civil construction can keep pests away from the libraries. However, embracing prevention culture tends to be an amazing ally in this process, seeing that microorganisms, insects and rodents that harm the collection are basically attracted by men's actions when handling the collection and using the environment, setting down particles that act as food for these agents.

As a way of battling these agents and providing even more positive results, chemicals can be used to disinfect the collection, furthermore, the maintenance of the physical bibliographic collection's storage must be kept distant from food sources: trash must be taken out everyday after work hours to avoid its overnight stay; replace broken windows to minimize atmospheric pollution; ventilate the room and lockers where the books are kept, by opening the doors for a few hours; installing anti-bugs fabric on the windows that allow good ventilation; caulk all windows and air entrances and guaranteeing minimal temperature and humidity fluctuation; avoid placing living plants in the collection's room.

Aiming to complement the prevention action to ensure an increased life use for the physical bibliographic collections, the elaboration of plans to risk monitoring, as well as the case of disasters, such as fires, floods, storms etc., might contribute significantly to the collection security. The systematic monitoring of possible risks can indicate a situation where the development of action may avoid a disaster. Besides that, they speed up the process of decisions in sinister cases, expanding the response time and, as a consequence, the security of items, workers, and library users.

### 3 Conclusions

As discussed in this research, the essential activities for the patrimonial management of physical bibliographic collections in libraries of public universities are wide, and the particularities presented in the process, due to the characteristics of the books, intensify the necessity of multiple and distinct charges.

From the perspectives presented, it is possible to indicate the complexity of the security process of bibliography collection in the face of the vulnerability of informational materials, and the number of variables that act on them intensifies this degradation scenery. The costs of the equipment acquisitions that contribute to the securities process are high. However, they are necessary so that it is possible to provide access to information with quality to the improved numbers of users. Furthermore, it is visible that there exists a wide range of possibilities to advance on some aspects with few resources, being the library's manager's duty to research the possibilities that best fit the reality of their institution.

The implementation and development of innovation become essential for the qualifications of patrimonial management of physical bibliographic collections. Because it may allow the significant enhancement of the process with specific actions that provide relevant impacts for all the management contexts. The engagement of the managers and the library staff in the development of activities that aim to minimize the loss and deterioration of material becomes crucial, once the people with bad intentions will always seek for forms to cheat the rules of security systems where the goods are stored.

Finally, it should be emphasized that this study did not aim to exhaust all the aspects of the topic, therefore it is appropriate for the development of new research, with other perspectives, to increment the techniques and the methodologies to promote innovations for the security qualification of the physical bibliographic collections of public organizations, as well as the inherent process for the patrimonial management.

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**RESUMO:**

As particularidades inerentes aos diversos tipos de bibliotecas as configuram como um ambiente propício à implementação de inovações em seus processos administrativos. Como um desses processos destaca-se a gestão patrimonial dos acervos bibliográficos físicos, que se consolida como fulcral na estrutura organizacional das bibliotecas, nessa pesquisa especificaremos as bibliotecas das universidades públicas federais que corroboram com essa perspectiva. A presente pesquisa tem o objetivo de apresentar fatores que podem interferir na qualidade da gestão patrimonial dos acervos bibliográficos físicos com o propósito de oportunizar uma reflexão sobre a possibilidade de implementar inovações junto ao processo. A pesquisa foi delineada metodologicamente através da pesquisa bibliográfica, que permitiu aos pesquisadores terem um embasamento teórico construtivo sobre o que já foi estudado na temática. Como resultado, tornou-se perceptível a complexidade do processo de segurança do acervo bibliográfico físico frente à vulnerabilidade dos materiais informacionais e a quantidade de variáveis que agem sobre eles, intensificando esse cenário de degradação.

**PALAVRAS-CHAVE:** Gestão Patrimonial; Biblioteca Universitária; Acervo Bibliográfico Físico.

**RESUMEN:**

Las peculiaridades inherentes a los distintos tipos de bibliotecas las configuran como un entorno propicio para la implantación de innovaciones en sus procesos administrativos. Como uno de estos procesos se destaca la gestión patrimonial de los acervos bibliográficos físicos, que se consolida como central en la estructura organizacional de las bibliotecas, en esta investigación especificaremos las bibliotecas de las universidades públicas federais que corroboran esta perspectiva. La presente investigación tiene como objetivo presentar los factores que pueden interferir en la calidad de la gestión patrimonial de las colecciones bibliográficas físicas con el fin de brindar una oportunidad para reflexionar sobre la posibilidad de implementar innovaciones en el proceso. La investigación se planteó metodológicamente a través de la investigación bibliográfica, lo que permitió a los investigadores tener una base teórica constructiva sobre lo ya estudiado en el tema. Como resultado, se hizo perceptible la complejidad del proceso de seguridad del acervo bibliográfico físico ante la vulnerabilidad de los materiales informativos y la cantidad de variables que actúan sobre ellos, intensificando este escenario de degradación.

**PALABRAS CLAVE:** Gestión de Activos; Biblioteca Universitaria; Colección Bibliográfica Física.