Chapter 165

Contextualization of the trajectory of the management report in the period from 2000 to 2014 from the point of view of Organizational Memory (OM)

Claudia Freire Beux
Special Student of the Master in Social Memory and Cultural Property, La Salle University Center – UNILASALLE.
E-mail: claudiabeux@yahoo.com.br

ABSTRACT
This article is subject to contextualize the trajectory of the Management Report (RG) of the Federal University of Rio Grande do Sul (UFRGS) between the years 2000-2014, from the point of view of the Organizational Memory (OM), addressing the significant changes presents in the document and the management changes that it provided during this period. The RG provides a part of the organizational history within a time slot. The information contained herein is following the documentary records that support the work and management decisions that underpin and are inserted from a legal perspective that it has submitted. The research, exploratory and qualitative it obtained through the website of the University and the sites of the Comptroller General of the Union (CGU) and the Court of Audit (CGU). We collected the data and annual information in the document, beginning with the year 2000 when the record was available for inspection. Subsequently, these data were evaluated and compared to the requested content by the demands governing the preparation of the Management Report, stemming from the CGU and TCU, Supervisory Boards, and Control in the Federal Government. The trajectory of the document in the period analyzed from the focus of Organizational Memory. It is for the article to provide the reader with a theoretical and technical perspective. The results point to the importance of the Management Report, not only as a management document but above all, as a portrait of the Organization, such as the completion of service, to be available as Memory.

Keywords: Management Report, Organizational Memory, Information, Organization, Memory.

1 INTRODUCTION

The theme chosen refers to the reality faced by public bodies, which must be accountable to society, being guided, among others, by the principles of Legality, Impersonality, Morality, Publicity, and Transparency, as recommended by Article 37 of the Constitution of the Federative Republic of Brazil of 1988.

Thus, the Federal University of Rio Grande do Sul (UFRGS), as a municipal body and, therefore, within the scope covered, has the legal commitment to exposing its intramural data to the community that uses or does not use its services.

Among the official documents of accountability, perhaps the most relevant is the Management Report because it covers all the information that concerns the functioning of the University and, therefore, its form of management.

Management is understood according to the definition of the Houaiss dictionary of the Portuguese Language (Houaiss; Villar, 2009:968), as the "act or effect of managing [...] administration, management, political mandate. Period of administration in a company, in which someone performs the management by a delegation of the other partners". Management involves the preparation of plans, opinions, reports, projects, arbitrations, and awards, in which the application of knowledge inherent to management techniques is required.

The choice of the subject was due to its richness of it, in terms of content and information. When opening the Relatorium of Gare, one accesses more than one document. It exposes a part of the life of the Organization, its actors, and its history, described, in this case, in the fifteen years reported in this research, as an element of work and accompaniment.

The objective was to contextualize the trajectory of the Management Report, from the year 2000 to the present, from the point of view of organizational memory.

The methodology consisted of exploratory and qualitative research through the collection of data that make up the Report, technical documents referring to the staff, outsourced labor, work methodology, including strategic, tactical, and operational planning, informs accounting and financial actions, opinions of councils and auditors, bids and assets, channels of access to the citizen/user, such as the Ouvidoria, letter of services to the citizen, performance evaluation of the Unit, measures related to accessibility, changes in the environment of operation, institutional performance indicators, projects developed by the support foundations, in short, a range of topics pertinent to the RG that I am submitted to analysis, year by year, during fifteen years, made available in the digital archives of UFRGS.   The research consisted of periodic consultations carried out throughout July in force on the *University's website*, as well as on the *websites* of the Federal Audit Court (TCU) and the Comptroller General of the Union (CGU), aiming to compare the legislations that embasaram the Reports To accommodate possible changes.

2 THEORETICAL REFERENCE
2.1 INSTITUTIONS AND ORGANIZATIONS

According to Andrade (2002), an institution, in a broad sense, comprises the habits of thought common to the generality of individuals. When practices crystallize, they become synonymous.

For Malinowski an institution is born from human needs, in the activities of human beings and to meet their needs, both biological and cultural. They are autonomous, coherent, and dependent, composed of customs with meanings, with defined standards, dependent on the cultural level of a community, the environment, the group, the rules, and the law. It is based on social norms and aims at the discipline of human relations (Malinowski, B. K.; Brawn A. R. R. apud Eriksen T. H.; Nielsen, F. S. 2010).

Maximiliano (2004, p.27) refers to organizations as social groups deliberately oriented to the achievement of objectives, which, in general, translate into the provision of products and services. Thus, it

is denoted that an organization is not a random group of people. It consciously and formally establishes itself to achieve certain goals that its members would not be able to achieve alone.

Andrade (2002), in his article, "Caleidoscópio", refers to three types of organizations, one of them being the organization institutionalized.

Examples of this are cited: the judiciary, education, and the public. The concept of institution is greater than that of organization. In the institution, some policies and norms serve the greater good, the society.

The organization is composed of people, working techniques, culture, and technology. There are processes, strategies, and practices to work on management and achieve results. However, a classification may have a concept of institutionalization.

Walsh and Ungson apud Rowlinson et al. (2010), refer to the organization as being a network of meanings shared intersubjectively, through a common language and social interactions.

2.2 MEMORY, COLLECTIVE MEMORY, AND ORGANIZATIONAL MEMORY

The dominant concept of memoria, under the focus of Studies of Organizational Memory, is a storage box (Walsh and Ungson apud Rowlinson et al., 2010). In the Studies of Social and Organizational Memory, following this concept, the concern is the functional utility of memory for management decisions. Rowlinson et al. (2010) refer to organizational memory as the accumulation of individual memories of the members of an organization, described as collective memory. In this respect, the organizations can be seen as memoria (through their narratives, rituals, symbols, etc.), and express their culture, manifested through remembrance, corporate sites, libraries, bibliographies, and museums, among others (Zerubavel, 2003:6, apud Rowlinson et al., 2010).

The celito of memory organizational (MO) was based on notions of Sociology, being an element of the memory collective that is an evolution of the Sociological School of Durkhein. For the author, OM is relevant in management practices, being defined in terms of organizational effectiveness. Memory is how knowledge of the past is brought to support the activities of the present, resulting in higher or lower rates of organizational effectiveness. Planning, control, and communication are understood by activities in the organizational memory (Stein, 1995, p.21-22, apud Telles Filho et al., 2014).

MO is critical to organizational learning. The author advocates that individual learning should be disseminated in the context of the organization so that organizational learning can be obtained. Knowledge will be retained in the plot of the organization. He associates this concept with "knowledge organizational". At the same time, it adds a multifaceted aspect to the organizational memory, since it considers the various aspects that it contemplates, such as information systems, management of the economy, systems theory, political theory, organizational behavior, decision-making, and communication theory. Organizational memory (OM) can also benefit organizations in several ways, such as: helping managers maintain strategic direction over time; giving meaning to the work done individually, if the effort is retained; facilitating

organizational learning; strengthening the identity of the organization (Stein, 1995, p.21-22, apud Telles Filho et al., 2014).

The existence of an organization does not depend on individual particularities, but rather, on the recognition that the acquisition of information occurs during problem-solving processes and decision-making. They converge on the idea that the process of information sharing, the system of organizational interpretation transcends the individual (Walsh and Ungson, 1991, apud Telles Filho et al., 2014). The information may be housed in the supra-individual collectivity, that is, the organizational culture (Walsh and Ungson, 1999:65, apud Telles Filho et al., 2014). The knowledge of the passado must be preserved by the organizations, same with the departure of key members (Walsh and Ungson, 1991, apud Telles Filho et al., 2014).

Walsh and Ungson (1991) establish the elements that compose the construct, the concept of memory organization (MO). They devised a model in which information is acquired and maintained in five storage boxes or retention facilities that make up the memory structure within the organizations. These storage boxes are made up of individuals, cultures, transformations, structures, and ecology. In addition, they include the external files that can be consulted, mentioning that the organization itself is not the only repository of its past (Walsh and Ungson, 1991, apud Telles Filho et al., 2014).

Organizational (MO) memory is related to the memories of the organization. The data, information, and knowledge retained by the organization, in structures of the memory and collective, can be accessed by several individuals or even by groups of individuals. The retention structures ofthememór o rganizacional (MO) for O'Toole, are s emelhantes às of Walsh and Ungson, 1991 (O'Toole, 1999, apud Telles Filho et al., 2014)).

Conklin (20 10) cites that there are good reasons for creating MO, noting that organizations routinely forget what they did in the past and why they did it. As for the type of knowledge, it distinguishes between the formal and the informal. The second consists of ideas, meanings, questions, assumptions, doubts, etc. The first concerns the knowledge used by the worker in the form of spreadsheets, plans, drawings, and reports. Conklin (2010) pointed to knowledge as essential to the organization. It addresses the dissemination and reuse of knowledge created by workers, referring to this as intellectual assets. It observes the worker within a vision of a group, of a team, of working together. It addresses collaboration skills, the ability to understand and make oneself understood, and says that knowledge is an essential element for the organization (Conklin, 2010 apud Telles Filho et al., 2014).

In addition to Knowledge Management, Nonaka and Takeuchi (1997) discuss the generation of knowledge as a process of absorption of information by the organization, transforming it into knowledge based on experiences, values, and internal rules. They emphasize the relevance of social capital, as is the current and potential resources within the organizations (Nonaka and Takeuchi, 1997, apud Telles Filho et al., 2014).

Individuals in the organizations, as managers and decision-makers, play important roles, from the point of view of MO. They are informational, control, and/or political roles. Thus, the use, inappropriate use, and abuse of OM occur in organizational life (Walsh and Ungson, 1991, apud Telles Filho et al., 2014).

Below is a synthesis-theoretical table describing the references alluded to in this article.

2.3 SYNTHESIS-THEORETICAL FRAMEWORK

References	Author	Description
Institutions and Organizations Article: Kaleidoscope Institutionalist Analysis in Organizations and the Concept of "Institutional"	Andrade, R. F. (2002:49-50)	*In the sub-item: Organizations and Institutions, the author approaches it as a type of organization. Thus, in a simplified typology, it listed three types of organization, namely: a) the non-institutionalized; b) institutionalized ones; c) the institutions themselves. He cited, respectively, examples: a) a "young" company in the information sector; b) the Post Office of Portugal; (c) a Federal Portuguese body that financially supports agriculture and fisheries; *Distinction between institution and organization: institution, lato senso, set of established habits of thoughts common to all (Veblen, 1994 apud Andrade); institutions consist of cognitive (thought), normative, and regulatory structures, which give stability to social behavior, (Scott, 1995:33 apud Andrade, 2002). Andrade maintains that Institution is only one type of organization.
History of Anthropology- Editora Vozes, 2010, RJ.	Malinowski, B. K.; Brawn A. R. R. apud Eriksen T. H.; Nielsen, F. S. (3rd cap.)	*Malinowski in an attempt to build a solid theoretical basis for Social Anthropology, establishes that the institution is born from human needs, through which human beings organize themselves for the practice of activities, created with the aim of suprit all their needs, both biological and cultural. It also says that the institution is based on social norms, which will be responsible for implementing cooperation, integration, solidarity, rules, and the law, with an attempt to discipline human relations, to guarantee the community and the individual the needs demanded.
Introduction to Administration, Ed. 2004, p. 27	Maximilian, Antonio Cesar Amaru	*Maximilian conceptualizes organizations as social groups intentionally oriented to the achievement of goals, which, in general, translate into the provision of products and services. Thus it is evident that an organization is not a random group of people who are together at random. It consciously and formally establishes itself to achieve certain goals that its members would not be able to achieve alone.
Memory, Collective Memory and Organizational Memory III Estudos da Memória Organizacional-ANPAD-Gramado (2014:1-15) Organizational Memory: Conceptual Construction in a Theoretical-Methodological Approach:	Walsh and Ungson, 1991; Stein, 1995:21-22; O'Toole, 1999; Conklin, 2010; Nonaka and Takeuchi, 1997 apud Telles et al., 2014.	*The concept of OM for Stein (1995) is multifaceted because it considers several aspects, such as decision-making, communication theory, information systems, and theory of knowledge, among other areas, that is, it is a look from several angles. MO is an element of the collective memory and this results from the works of the Durkheim Sociological School. It refers to organizational learning, perceiving learning as a necessary condition for memory. It mentions that individual learning should be disseminated in the context of the organization, to obtain organizational learning; *Alludes to Walsh and Ungson (1991). To the authors, an organization should recognize that the acquisition of information occurs during the processes of problem-solving and decision-making. The information can be housed in the supra-individual collectivity, in the organizational culture. OM plays three important roles in the organization: informational; control; and plytic. These roles are played by individuals, in the form of decisions, as managers, as well as the use, inappropriate use, and abuse of OM in organizational life. They refer to

		the elements that make up the construct of OM and that the acquired information is kept in five different storage boxes (individuals, culture, transformations, structures, and ecology), and also in the external archives, since the organization is not the only repository of its past;
Collective and Organizational Memory Organizational Culture/ Information Organization Studies – Social Remembering and Organization Memory (v. 31, p. 69 – 87, 2010)	Walsh and Ungson, 1991; Zerubavel, 2006:6 apud Rowlinson et al., 2010.	*Among the many authors cited in the article, he mentions O'Toole (1999), because for him MO is related to the Organization's whites, how and what the Organization remembers; Also O'Toole (1999), when referring to the structures of memory – retention, where information is stored. Semelhanfears the one cited by Walsh and Ungson (1991); *Conklin refers to MO, saying that organizations forget what they did in the past and why they did it. It mentions a vision of a group for the worker, of the team. It cites formal and informal knowledge. The first concerns spreadsheets, and reports; the second, the ideas, and thoughts; *In the final part of the article, they refer to Nonaka and Takeuchi (1997), on learning and knowledge as elements that should not be disposed of in OM. *Rowlinson (2010), in the abstract of his article, refers to memory, in a managerial concept, as a mechanical model, a storage box. This is the dominant model in Social Memory Studies; *The second part of his article, when approaching MO, from an individualistic perspective as the accumulation of individual memories -memory collective-, and that under a socio-constructionist perspective (social interactions), organizations can be seen as memory constituted through language and narratives, for example; *Also in the third part of this article in which Rowlinson speaks of organizational culture (Walsh and Ungson, 1994), referring to Halbwachs [1877-1945], and the supra-individual collectivity (transcends the individual) where information is housed (collective memory). He also mentions Zerubavel (2006) and the corporate websites of thememória, expressed through museums, libraries, and bibliographies, among others.

3 PRESENTATION OF THE CASE

THE place chosen for the narrative of this article was the Federal University of Rio Grande do Sul (UFRGS).

UFRGS, with eighty years, is considered a reference of Public University, especially in the State of Rio Grande do Sul. For four years in a row, it occupies first place among the Brazilian Federal Universities regarding the General Index of Courses (IGC), calculated by INEP (Anísio Teixeira National Institute of Educational Studies and Research), which refers to undergraduate and graduate education.

The Federal University, divided into areas such as Teaching, Research, and Extension, comprises the Higher Administration Bodies and the University Units, among which are the Colleges, Schools, Institutes, and Centers. It is an educational complex that, in terms of budget, is on par with the city of Porto Alegre. In this sense, there are, firstly, the State of Rio Grande do Sul, the Municipality of Porto Alegre, and the Federal University.

The author of this article is a servant of the University, since 2008, exercising her activities in the Pro-Rectory of Planning and Administration. It is crowded and in exercise in the Planning and Information Division (DPI), subordinated to the Department of Integrated Management (DGI).

When the choice of the place and the theme of the article was an opportunity, he sought something that, in addition to being close, portrayed the reality, the conjuncture experienced and experienced.

He reconciled with the theory learned, the practice, trying to give the theme, a real stamp, with true interpreters.

3.1 DATA ANALYSIS

According to data available on the *website* of the Federal University of Rio Grande do Sul, its Management Report (RG) has been digitized since 2000.

The last document inserted dates from the year 2014. Therefore, there are fifteen years of the documentary record made available.

Accompanying these annals, we observe the changes that the document has undergone in the interim.

In the beginning, that is, in the year 2000, the RG had only fifty leaves. During this phase, a significant linear increase is observed both in volume (number of sheets) and in content (number of information). But as of 2008, this situation is more noticeable, arriving in 2014 with a document containing eight hundred and twenty-two sheets.

The Report has as normalization a legal framework called Normative Instructions, Normative Guidelines, Normative Decisions, and Ordinances. Each of these legislations has its specific numbering, regulating the work for the year to which it is proposed.

The legal guidelines include the recommendations issued by the Superior Instances, namely: the Comptroller General of the Union (CGU), which until 2003 went by the name of the Federal Secretariat of Internal Control (SFCI), and the Federal Audit Court (TCU). These are the internal control bodies that supervise, supervise, and point out any irregularities found in the Union to be audited. They are also the guiding principles of the work to be performed.

Annually UFRGS presents its Accountability, which includes the Management Report. The Unit Report is a complex document. It portrays the Organization with all its specificities and idiosyncrasies, despite having the legal condon.

When studied, is observed the degree of the requirement to which it is submitted, because, in the case of a legal document, it must be clothed with probity and transparency. There is a certain rigor in the legal requirements, but also a certain flexibility in the presentation of the information provided. This finding is due to the range of bodies covered by the same legislation. In other words: the legislation that regulates the work of a Higher Education Institution (HEI), also establishes the work of a National Agency (ANAC, ANA, ANATEL, etc.), or a Financial Institution (Banco do Brasil, Caixa Econômica Federal, etc.). This also occurs with all municipal bodies subjected to public control and which must be accountable through the Management Report.

As is confirmed, the legislation has changed over the years (considering the time space covered in this work). The demands were qualifying, becoming more specific to better supervise. They have changed both the way of ordering and the content requested. R points out that the nomenclature used in the demands has also changed.

In the year 2000, the Management Report (RG) did not present a schematized structure as it has been since 2007. The detailing of data and the plurality of information are much more present characteristics. However, although they are guided by specific legislation, the memory of one is always used in the preparation of another document, either as a parameter or reference.

In 2002, the document was already displayed differently. It increased in volume, consisting of 112 pages, and its content, in the same way. The University was presented with another configuration. There is no judgment on the merits in this regard, only a verification. The areas of Undergraduate and Graduate Studies, as well as Basic, Extension, and Research Education, are demonstrated through goals, actions, and results. Distance Education is introduced in the Report through the creation of the Secretariat of Distance Education (SEAD). Likewise, the Institutional Evaluation, with the creation of the Secretariat of Institutional Evaluation (SAI). The Secretariat of Student Affairs (SAE) was also introduced. Visibility is given, through goals, actions, and results to the Library System, Technological Development and International Relations, Historical Heritage, and Infrastructure. About Management, the Planning and Management and Human Resources sectors are present. There are academic and management indicators.

Compared to the previous year, 2003 presented a Report with less content. The part related to planning consisted of 44 pages, and in 2002 it included 87 pages, exposing a greater number of projects in each Unit.

In 2004, the end of the rectory was marked in the RG. The Report was smaller, consisting of 37 sheets. Also, its content has been exposed more comprehensively.

From 2005, already with a new Management Plan, the goals, strategies, and results achieved appear in the RG. However, it is in 2006 that he changes significantly with the topic of Management Actions. The document has a new format. It is much more detailed and deepened, both in its end-areas and in the areas considered a means. The work is much more complex concerning the planning of the Higher Administration Bodies, thus continuing until the year 2011.

The years 2012 and 2013, respectively, mark the end and beginning of a rectory. Although the same managers remain, the insertion of a new Management Plan is verified in the document, since it marks the management work during its period of validity, although it will meet the requests of the licensing bodies of the process (CGU and TCU).

The demand on the part of the fiscalizing organs underwent some modifications in 2012. The form of the information was changed. There was a greater demand for the provision of data. A new terminology was implemented, making the University follow this process.

For about two years (2013), these authorities have prioritized governance, process mapping, and training technology. The requests value transparency, giving relevance to consumer access channels. There is a concern with specific issues, through demands in environmental management. Times change, and requests accompany that change.

Objectively, in these fifteen years, the Report has also qualified. Although in 2000 it contained all the required information and, perhaps, was reduced, because it is more succinct, it is a fact that it has changed, making it possible to reveal the data of the University more accurately.

In addition to the identification data of the Unit, the RG currently contains its purpose and competence, its organizational chart, and its final macro-processes. There is information about their governance structures and the demonstration of the execution of their correction activities. It contains information on its relationship with society, highlighting the mechanisms to measure the satisfaction of citizens-users or customers of its products/services. It offers information about your operating environment, as well as your planning and the results achieved. Technically, its programming and budget, and financial execution are demonstrated, relating them to the programs of the Federal Government and the Budget Guidelines Laws (LDO). Accountability for people management and outsourcing of labor and related costs. Other aspects are considered, such as the management of movable and real estate assets, information technology, the use of renewable resources, and environmental sustainability.

Not all of these topics were always in the notes. As already mentioned, the Management Report (RG) has changed to meet the needs and specificities of the time or the current public policy.

When following the digital records made available in the RG, there is at least one that deserves to be highlighted. In 2011, there was a paradigm shift provided by the Annual Management Report. The data provided in the Report, that is, the information contained therein, requires careful communication and special care with its flows. Mainly, in a place with the structure of the size of the University, in which it has *campuses* located in various parts of the city, including the coast.

The item that encompasses its strategic, tactical, and operational planning is the one that entails the greatest flow of communication. When accounting for this topic, it is assumed that there is operational planning in each of its Units. It is also inferred that there is a compilation of these data so that they can be included in the final document. However, this was not always the case.

From 2006 to 2011, this information circulated through electronic messages and administrative processes to the Higher Administration Bodies. The data of their respective plans were made in *Word* and sent to each of the Organs, to be later finalized and corrected and then included in the Final Report.

From 2011, with the implementation of the Performance Evaluation of the Technical-Administrative of the University, there was a significant transformation in the planning and management sectors. An Electronic System of Annual Planning of the Agency was created that disseminated the practice of planning in the Units of UFRGS.

This system positively influenced not only the Higher Administration Bodies that were already accustomed to these activities but, above all, the University Units that adhered to this methodology, so that there was the measurement of the grades of the servers and their inclusion for the effectiveness of the Performance Evaluation.

The process is recent and continues to advance in terms of knowledge and qualification. However, it has greatly transformed the procedures that involve obtaining information, such as the established organizational culture.

When the University implemented Performance Evaluation, it needed objective criteria to measure results. In an organization, results are measured by performing tasks, and by the way, work is performed. Since this concept already existed for Management Report purposes, there was an improvement through the creation of the computerized system. The same made it possible for this activity to permeate all instances of the University. Thus, planning was incorporated decisively, becoming part of the routine of the Organization.

The computerized system contains the management plan of the rectory, with its projects, actions, and goals. This plan will guide the processes carried out by the Organs of the University, in their procedures and internal projects.

This joint work in the compilation of data, in obtaining the information, and in the rescue of subsidies for the preparation of the Management Report of the University does not end when the report ends. It is a procedure that requires routines and management practices. It needs constant monitoring through spreadsheets, support reports, and information systems that allow the obtaining of accurate information so that they can accurately base new reports. At the end of the process, it enters as a record of the memoria organization on the *site* of the Universidade.

3.2 DATA ANALYTICAL FRAMEWORK

Theoretical Category	Evidence in the Case
	*According to the authors used as a theoretical basis for this category, Andrade (2010), Maximiliano (2004, p.27), Malinowski, B. K.; Brawn A. R. R. apud Eriksen et al, 2010), the Federal University of Rio Grande do Sul

Institutions/Organizations	(UFRGS), falls under the type of Institutionalized Organization. For Andrade, there are no pure forms, either of the organization or the institution, maintaining that an institution is only a type of organization. When Andrade cites W. Richard Scott (1995:33), in a broader and more consensual definition, he shares with the author that institutions consist of cognitive, normative, and regulatory structures and activities, which give stability and meaning to social behavior. Maximilian clearly says that organizations are social groups intentionally oriented towards the achievement of goals, providing, in return, products, and services. It is not a case-by-case, random group, but conscious of achieving these goals. Malinowski says that organizations are based on social norms, to discipline human relations. Still, Andrade, quoting Selznick, when says that an institution is an organization imbued in value. For him, schools, hospitals, or churches are true institutions, because they are in these that one finds a taste of immortality, "the flavor of immortality". Institucionalizar is to create a field of constraints with a more or less systematized sanctioning regime. Wondering how they would endure if they were not. The University is part of the Federal Institutions of Higher Education, that is, the IFES, which share rules, concepts, and knowledge. They have administrative and financial autonomy, as well as specific missions, visions, and values. In this aspect, the Management Report (RG) can also be seen as an institutional element, which brings in its core components of the organizational structure, through a systematic way of reporting its consolidated data, resulting from previous planning.
Memory	*The Management Report (RG) seen in this research presents the data of the Organization, which are collected through different means. However, one element is common in this procedure: the memory of the University expressed in the final result. It is the product of managerial decisions, which can be accessed to remind the Institution. In each period in which it is worked, the use and reuse of information that addresses the identity of the Organization occur. It is the memory contained in this document that will allow you to establish relationships between the present and the past, to better plan for the future.
Collective Memory	*At this point, two aspects are observed: the first says respect for the work that precedes the RG and its elaboration, both in the sense of researching the legislation that bases it and in obtaining the fulfillment of the required demand. The second refers to the people involved. In both, there is a rescue of the individual memories of the members of the Organization, that is, of the University. In some cases, in the research of the requested data, there is a discretionary margin, which allows the organization to meet the demand without rigorism, as long as it is responsible for the information provided. This is the example that not everything is recorded in a documentary way, needing to resort to people or groups s that hold the information, until it is made available through spreadsheets, systems, and scripts. These are called information retention elements, in the construct elements of Wash and Ungson, 1991 apud Telles Filho et al, 2014.

Organizational Memory	Since Organizational Memory (OM) is how knowledge of the past is brought to support the activities of the present, it is evident in the elaboration of the RG, as an institutional document, the presence of this element permeating the process in its transversality. The Management Report (RG) required by the federal control bodies to public institutions is a planning instrument that presents the results achieved by the Accountant Unit, based on the set of its actions, its goals, and its indicators. From the above, the relevance of planning throughout the process is denoted, which the question arises: is it feasible to do it without the memory of the organization? Is it possible to collect accurate data, and reliable information, without the presence of established routines, working methods, without managerial practices? The answer to the questions asked must necessarily pass through the sieve of organizational memory since it is fundamental to organizational learning, and learning, is a necessary condition for memory, according to Stein (1995 apud Telles Filho et al., 2014). Also in the RG, the three important roles in the organization are evidenced: the informational, the role of control, and the political role played by the individuals (servers involved) as managers and decision-makers, according to Walsh and Ungson (1991 apud Telles Filho et al., 2014). OM can be lost with the loss or destruction of physical records, staff turnover, and difficulty in maintaining interaction patterns, characteristics that are presented in organizations operating in turbulent environments (Stein, 1995). They are, therefore, conditions contrary to organizational effectiveness and are also harmful conditions for obtaining information, a relevant factor in the preparation of GR.

4 FINAL CONSIDERATIONS

The Management Report (RG) is considered relevant as an Organizational Memory document.

The research aimed to contextualize the trajectory of GR in the period from 2000 to 2014, from the point of view of Organizational Memory (OM), at the Federal University of Rio Grande do Sul.

Throughout the above, its value as an instrument of memory was addressed, not only constituting a collection of information but also a management tool, which enables the Organization to preserve, recover and use its experiences, whether successes or failures that occurred in the past, serving as support and contribution in the process of future decision-making, of gains through the knowledge retained in their servers, in their culture, in their structures, in their workplaces and even outside the walls, to overcome their challenges and established goals.

Each year observed the qualification of the processes measured in meeting the indicators and the proposed objectives were evidenced. It was also found, at the end of each annual management, a *ranking* among the Organs of the Higher Administration, to stimulate and strengthen competition through the results presented.

It is concluded that the University fits into the type of institutionalized Organization and, although it is a public organization, presents an organizational chart subject to transience, resulting from the

correlation of powers as a response to internal restructuring, either through the law or through functional arrangements characteristic of the current policy.

The Management Report can be seen as an institutional element and is a product that adds a convergent workforce and in obtaining a better result. It is the result of collective labor and the sum of efforts. It intrinsically brings the achievement of an elaborated, revised plan that will serve as a parameter and beacon for the next exercise. It provides, through its content, a rich material, constituting itself as memory, not only for the Organization but especially for third parties who want to access, research, and use its information for the study, for knowledge, such as work data, to be accessed, via the internet, through from the UFRGS website.

As an object of study, by referencing several authors in the area of Organizational Memory in an attempt to better analyze the information and give a theoretical and technical basis to the content, inspire or enroll in the Master's Program in Social Memory and Cultural Assets, especially concerning the discipline of Institutional and Organizational Memory (MIMO), having as perspective the accomplishment of research in the area of planning, in which the RG is inserted.

Finally, we should like to thank the teachers of this discipline, Tamara Cecília Karaweiczyk and Maria de Lourdes Borges, who competently and didactically provided this article.

REFERENCES

ANDRADE, R. F. - as análises institucionalistas nas organizações e o conceito de "institucional". Caleidoscópio. Revista de comunicação e cultura. N.3, 2002, p. 49-50. Portugal.

Brasil. Controladoria geral da união. Disponível em: http://sistemas2.cgu.gov.br/relats/uploads/ra175154.pdf. Acesso em 20 jul. 2016.

Brasil. Tribunal de contas da união. Disponível em: <http://portal.tcu.gov.br/contas/contas-e-relatorios-de-gestao/contas-de-exercicios-anteriores.htm>. Acesso em 27 jul. 2016.

Brasil. Universidade federal do rio grande do sul. Disponível em: < http://www.ufrgs.br/ufrgs/arquivos/relatorios-de-gestao/relatorio-de-gestao-ufrgs-2000>. Acesso em 28 jul. 2016.

Eriksen t. H.; nielsen, f. S. – história da antropologia. Editora vozes, 2010, rj, 3º cap.)

Houaiss antônio; villar, s. Mauro. Dicionário da língua portuguesa. 1ª edição - rio de janeiro, objetiva, 2009, p. 968.

Maximiliano, Antônio cesar amaru – introdução à administração, edição 2004, p. 27.

Telles filho, t. S.; karaweiczyk, t. C.; borges, m. L. - memória organizacional: construção conceitual numa abordagem teórico-metodológica. In: viii eneo, 2014, gramado. Viii encontro de estudos organizacionais. Rio de janeiro: anpad, 2014. V. 1. P. 12-24.

Rowlinson, michael, et al. - social remembering and organizational memory. Organization studies. V. 31, p. 69 – 87, 2010.