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Comparative analysis of governance mechanisms in the context of federal health conflicts in Rio Grande do Sul and Amazonas, Brazil

Análise comparada dos mecanismos de governança no contexto dos conflitos federativos em saúde do Rio Grande do Sul e Amazonas, Brasil

Análisis comparado de los mecanismos de gobernanza en el contexto de los conflictos federativos en salud de Rio Grande do Sul y Amazonas, Brasil

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Abstract

The Brazilian federalist model and the decentralization of political and administrative authority aim to reduce longstanding regional asymmetries. This study provides a comparative analysis of the governance mechanisms adopted by the states of Rio Grande do Sul and Amazonas to address conflicts and mitigate the effects of interactions among multiple stakeholders within specialized health services. Data were triangulated from semistructured interviews, regulatory frameworks, and health plans to examine how these states operationalize the principles of accountability, transparency, and strategy, as well as the cooperative instruments used

to align existing interests. The findings indicate that, despite being governed by the same regulatory instruments and financing model, critical factors—reflected in health indicators—and contextual strengths coexist within the federalist structure, influencing public health governance and outcomes across territories. The study concludes that governance instruments are interrelated and directly affect health outcomes at the state level, as well as the responsiveness of the system to citizens.

Keywords: governance, agency conflicts, public health.

Resumo

O modelo federalista brasileiro e a descentralização política e administrativa visam a diminuição das históricas assimetrias regionais. Este artigo analisa comparativamente os mecanismos de governança utilizados pelos Estados do Rio Grande do Sul e do Amazonas para resolver conflitos e minimizar os impactos das relações entre múltiplos atores no âmbito dos serviços especializados de saúde. Foram trianguladas entrevistas semiestruturadas, normas e planos de saúde para identificar como esses Estados operam os princípios de accountability, transparência e estratégia, e quais os instrumentos de cooperação utilizados para alinhamento de interesses existentes. Os resultados sugerem que, embora regidos pelos mesmos instrumentos normativos e modelo de financiamento, coexistem fatores críticos (evidenciados pelos indicadores de saúde) e potencialidades no modelo federalista quanto à governança da saúde pública, influenciando os resultados em saúde no território. Conclui-se que os instrumentos de governança se inter-relacionam e influenciam diretamente no resultado em saúde dos Estados e na prontidão de respostas ao cidadão.

Palavras-chave*: governança, conflitos de agência, saúde pública.*

Resumen

El modelo federalista brasileño y la descentralización política y administrativa tienen como objetivo la reducción de las históricas asimetrías regionales. Este artículo analiza comparativamente los mecanismos de gobernanza utilizados por los estados de Rio Grande do Sul y Amazonas para resolver conflictos y minimizar los impactos derivados de las relaciones entre múltiples actores en el ámbito de los servicios especializados de salud. Se realizó la triangulación de entrevistas semiestructuradas, normas y planes de salud con el fin de identificar cómo estos estados operacionalizan los principios de rendición de cuentas, transparencia y estrategia, así como los instrumentos de cooperación empleados para el alineamiento de intereses existentes. Los resultados sugieren que, aunque regidos por los mismos instrumentos normativos y por un modelo de financiamiento común, coexisten factores críticos —evidenciados por los indicadores de salud— y potencialidades en el modelo federalista en lo que respecta a la gobernanza de la salud pública, influyendo en los resultados sanitarios en el territorio. Se concluye que los instrumentos de gobernanza se interrelacionan e influyen directamente en los resultados en salud de los estados y en la capacidad de respuesta al ciudadano.

Palabras clave: *gobernanza, conflictos de agencia, salud pública.*

The 1988 Federal Constitution and Law No. 8.080 (1990) established the foundations for the decentralized and regionalized organization of health services in Brazil, consolidating the principles of universality and equity. Within this framework, the distribution of roles among the federal, state, and municipal levels seeks to reduce regional inequalities and ensure the universal character of the Unified Health System (*Sistema Único de Saúde*, SUS). Intergovernmental commissions (tripartite, bipartite, and regional) function as institutional arenas of collaborative governance, where federative entities negotiate responsibilities and agree on policies, thereby reducing information asymmetries and jurisdictional conflicts.

In Brazilian federalism, the decentralized provision of public goods and services reflects a dynamic balance between subnational autonomy and central coordination. The performance of local governments is shaped both by institutional capacity and by the design of the federal system (Abrucio, 2005; Arretche & Marques, 2007). From this perspective, strengthening collegial decision-making arenas is essential to mitigate intergovernmental conflicts and improve cooperative governance mechanisms (Santos, 2017).

The 2020 health crisis exposed the limitations of federal coordination and longstanding asymmetries in the provision of health services (Uchimura et al., 2017). Difficulties in joint responses highlighted the lack of integrated governance mechanisms and underscored the need for a more responsive and collaborative public system capable of addressing structural inequalities across states and regions (Fiocruz, 2022). Despite theoretical advances in decentralization and cooperative federalism within the SUS, empirical evidence remains limited regarding how governance mechanisms are operationalized by states in the management of specialized health services. Few studies have comparatively examined how institutional differences, state capacity, and public-private contractual arrangements shape the resolution of intergovernmental conflicts.

The rationale for this study lies in understanding how governance mechanisms, as well as regulatory and managerial instruments, shape health outcomes across Brazilian states and influence the organization of specialized

health services. A key limitation is that, although Rio Grande do Sul and Amazonas operate under the same national financing and legal frameworks, they are conditioned by distinct historical trajectories and legacies of the decentralization process. In the case of Amazonas, these constraints are particularly difficult to overcome in the short term through existing governance instruments and regulatory frameworks. Addressing such disparities requires national strategies that integrate multiple sectors, including social, economic, and health domains.

This study aims to examine how governance mechanisms and regulatory and managerial instruments influence health outcomes and the organization of specialized services in Brazil. The selection of Rio Grande do Sul and Amazonas is based on their structural and historical differences in the decentralization process, representing contrasting realities in institutional capacity and management arrangements. Accordingly, the study addresses the following questions: i) which factors contribute to conflicts in intergovernmental relations in specialized health care? and ii) how do the selected states operationalize governance instruments to resolve these conflicts?

The aim of this article is to conduct a comparative analysis of the governance mechanisms used by the states of Rio Grande do Sul and Amazonas to reduce conflicts and enhance coordination among multiple stakeholders in specialized health services. The study contributes to the debate on intergovernmental governance by demonstrating how institutional capacities and policy choices shape health outcomes in asymmetric federal contexts.

By examining these contexts side by side, the study seeks to identify the extent to which health outcomes and the organization of specialized care derive from institutional capacities, policy choices, and structural conditions. As a limitation, it is acknowledged that some of the challenges faced in Amazonas cannot be addressed solely through sector-specific adjustments, requiring broader intersectoral national strategies (social, economic, and health) to reduce inequalities and address gaps in service provision. This case selection therefore maximizes meaningful variation for the phenomenon under investigation and enhances the applicability of the findings for public policy design within Brazil's federal system.

Theoretical framework

Agency relationships

In contexts where actors are not inclined to cooperate, conflicts may arise from disagreements related to the delegation of authority, particularly when the dilemma of direct versus indirect provision of public services emerges (Arretche & Marques, 2007; Peci & Teixeira, 2021). From the perspective of agency theory, the analysis of such conflicts suggests that authority relationships may generate costs capable of compromising the viability of the relationship's objective, commonly referred to as agency costs (Clegg et al., 2014; Jensen & Meckling, 1976). In the context of health services, these costs include, for example, monitoring expenditures on specialized services, mitigating risks in contracting processes, and auditing activities delegated by public agents to private providers.

Another essential element in agency relationships is the availability of information between the parties. Information asymmetry assumes that the principal and the agent do not have access to the same information (Jensen & Meckling, 1976). In this setting, agents with superior strategic information tend to exercise greater bargaining power in negotiations and are more prone to opportunistic behavior, increasing the likelihood of agency conflicts due to divergent interests (Eisenhardt, 2015).

Among the costs associated with agency relationships, Arrow (1985) highlights two key concepts: moral hazard, which refers to changes in the agent's behavior driven by access to privileged information that may optimize their gains; and adverse selection, which relates to the principal's uncertainty regarding whether their interests are being adequately represented by the agent. This may result from difficulties in interpreting the information provided by the agent or from the high costs required to obtain such information.

Public governance

In universal public systems, governance principles are embedded in major regulatory frameworks through mechanisms designed to direct, monitor, and evaluate management, with the aim of generating public value for citizens. In Brazil, Decree No. 9,203 (2017) establishes the federal public governance policy and creates the Interministerial Governance Committee (CIG), defining guidelines to improve processes, strategic alignment, and control activities. This committee is responsible for advising the President on governance-related matters at the federal level. Similar governance structures can be found in some Brazilian states, such as Rio Grande do Sul.

Governance has been widely discussed across disciplines and from multiple perspectives, leading to diverse conceptual approaches and applications. In parallel, recent economic and health crises, environmental uncertainties, and the need to reduce risks associated with delegation have driven efforts to strengthen organizational legitimacy, not only in the private sector but also in the public sphere, through internal and external participation and cooperation. This shift moves beyond traditional models focused solely on management, monitoring, and control. Academic and policy discussions on governance emerged prominently in the 1980s and have since evolved into a multidisciplinary research agenda, often lacking conceptual convergence and reflecting the normative perspectives of different fields (Levi-Faur, 2012; Peters, 2012).

Governance analyses encompass multiple dimensions, including management, transparency, accountability, ethics, integrity, legality, and social participation in decision-making (Zuccolotto & Teixeira, 2019; Oliveira & Pisa, 2015). However, most studies emphasize governance as the way organizations, governments, and society are led to achieve results and ensure accountability among stakeholders, whether public or private (Castro & Silva, 2017; Magalhães, 2018; Peters et al., 2018). For the purposes of this study, the analysis focuses on three dimensions: strategy, accountability, and transparency.

Given its multidimensional nature, governance can be examined from two main perspectives: i) the standpoint of the observer and/or ii) the type of evaluation conducted. Levi-Faur (2012) further argues that governance consists of the interaction between authority structures and decision-making mechanisms. He also notes that governance research is inherently linked to periods of transformation, positioning it as an evolving and legitimizing research agenda.

Governance enables the articulation of actors to promote coordinated actions aimed at achieving strategic objectives. Guy Peters, President of the International Public Policy Association, states that “at its most basic level, governance refers to the capacity to set goals for society and to develop programs capable of achieving those goals” (Casa Civil da Presidência da República, 2018; free translation).

Public governance in the context of agency conflicts

The concept of governance extends beyond organizational arrangements by establishing instruments for aligning the interests of stakeholders, encompassing political dynamics and power relations within territories. As such, it is essential for understanding economic, territorial, and social dynamics (Levi-Faur, 2012). Based on the theoretical foundations of agency theory and governance, this analysis is structured around three main arguments.

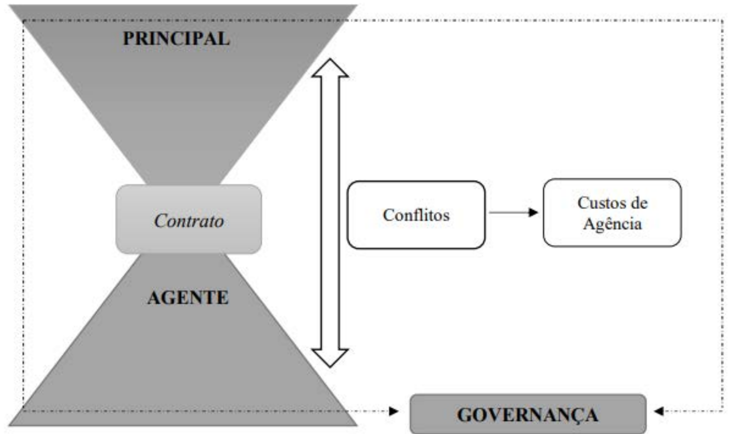
First, public governance functions both as an organizational instrument and as a key element in the political process, where “there are disputes over scarce resources (human and financial) and over the influence of different providers within the same health region” (Lima et al., 2019, p. 12). In this sense, governance can be understood as a set of mechanisms aimed at reorganizing management to deliver value to society, in accordance with state regulations, while maintaining decision-making autonomy and fostering cooperation among public and private actors as well as civil society (Peci & Teixeira, 2021; Peres, 2007).

Second, the governance arrangements in Brazil’s health system are influenced by contextual factors, such as the scarcity of services and providers in some regions and their concentration in others (Lima et al., 2019). This reality is reflected in the unequal distribution of medical professionals across the country. According to the Demografia Médica no Brasil 2025 study, Amazonas has 1.58 physicians per 1,000 inhabitants, whereas Rio Grande do Sul has 3.45 physicians per 1,000 inhabitants (Scheffer, 2025). These disparities are observed both between states and within states, with a higher concentration of professionals in capital cities and shortages in rural and interior regions.

Third, empirical studies indicate a weakening of governance mechanisms, including those examined in this study (strategy, accountability, and transparency), suggesting that they often fail to achieve the expected outcomes in public policies (Magalhães, 2018; Tribunal de Contas da União [TCU], 2013). These limitations are attributed to the absence of clear strategic direction, insufficient control instruments, and inadequate transparency in public administration, which contribute to the emergence of conflicts. Strengthening governance mechanisms is therefore essential to reduce conflicts and, consequently, agency costs, as illustrated in Figure 1.

Figure 1.

Relationship between governance and agency conflicts



Finally, according to Peci and Teixeira (2021), such conflict dynamics become even more evident during periods of crisis, such as the public health emergency experienced between 2020 and 2021.

Methodological procedures

This study adopts a multiple case study design focusing on the states of Amazonas and Rio Grande do Sul (Yin, 2015), using a qualitative approach and content analysis (Bardin, 2011).

The selection of contrasting cases follows Yin's (2015) replication logic, combining literal replication, testing patterns under common national guidelines, and theoretical replication, which examines variations arising from distinct structural conditions. In accordance with multiple case study design requirements, the study specifies: i) research questions related to federal coordination and health outcomes, presented in the Introduction; ii) units of analysis at the state level (Amazonas and Rio Grande do Sul); and iii) case selection criteria, including territorial heterogeneity, network density, decentralization legacies, and service gaps.

The choice of Amazonas and Rio Grande do Sul is based on a comparative strategy of contrasting cases, which is particularly suitable for examining how governance mechanisms and normative-operational instruments function under markedly different structural conditions. The global COVID-19 health emergency in 2020 highlighted the need for federal coordination and an integrated response within the SUS, not only by exposing preexisting weaknesses but also by stress-testing them under conditions of financial constraints, logistical bottlenecks, and high decision-making uncertainty.

Despite operating under shared national financing and regulatory frameworks, the two states reflect different decentralization legacies. Amazonas, characterized by vast territorial extension, dispersed populations, and persistent service gaps, faces logistical barriers that limit, in the short term, the effectiveness of currently available governance instruments. In contrast, Rio Grande do Sul, with a denser health service network and a stronger tradition of sectoral institutionalization, provides a useful benchmark for observing how management and coordination arrangements operate when territorial and infrastructure constraints are less restrictive.

Following Triviños (1987), data triangulation was conducted using both primary and secondary sources, including: i) semistructured interviews with managers from the Ministry of Health (MS), the Amazonas State Health Secretariat (SUSAM), and the Rio Grande do Sul State Health Secretariat (SES/RS); ii) relevant legislation; and iii) federal and state health plans in force during the interview period (2016-2019). These data enabled the alignment of national regulatory frameworks, state-level planning instruments, and managers' perceptions of the phenomenon under study. Box 1 presents a summary of the data sources.

Box 1

Data sources of the study

INTERVIEWS			
Organization	Department	Position	Code
Ministry of Health	National Health Fund	Technical Advisor	E1
Rio Grande do Sul State Health Secretariat	Department of Health Actions	Director	E2
Amazonas State Health Secretariat	Department of Health Care Control and Evaluation	Director	E3
LEGISLATION			
Law	Topic		
Law No. 8,080/1990	General Health Law		
Law No. 13,979/2020	Measures to Address COVID-19		
Law No. 12,527/2011	Access to Information Law		
Law No. 14,133/2021	Public Procurement and Contracts Law		
HEALTH PLANS			
National Health Plan			
Rio Grande do Sul State Health Plan			
Amazonas State Health Plan			

For analytical purposes, two main dimensions were defined, each with specific subdimensions: i) agency relationships (conflicts and agency costs); and ii) health governance (strategy, transparency, and accountability). Documents and interviews were analyzed using content analysis, with coding and categorization supported by NVivo® software, allowing the identification of patterns and differences across the data and the establishment of relationships

between the two macro-dimensions. The thematic categorization is detailed in Box 2, including definitions, key authors, and their analytical roles in the study.

The study period spans from 2012 to 2023, encompassing key events that significantly impacted the Brazilian public health system: the 2012 economic crisis, fiscal regime changes introduced by Constitutional Amendment No. 95 (2016), modifications in financing blocks, and the 2020 health crisis. These events posed substantial challenges to health systems worldwide and exacerbated existing issues within the SUS (Lima et al., 2017; Spedo et al., 2010), particularly in specialized services that experienced increased demand during this period.

Box 2

Analytical matrix of health governance and agency conflicts in the context of specialized health services

Dimension	Category	Description	Authors
Agency relationships	Conflicts	Refers to disagreements arising from the delegation of authority, particularly regarding the direct provision of services	Arretche & Marques (2007)
	Agency costs	Corresponds to costs arising from agency relationships, including monitoring expenditures on specialized services, costs to reduce risks in contracting, and auditing activities delegated by public agents to private providers	Clegg et al. (2014); Jensen & Meckling (1976)
Public governance	Strategy	Identifies whether governance promotes balance among stakeholders and how the administration assesses the environment to define strategies for achieving its objectives	Levi-Faur, (2012); Peters (2012); Burris et al. (2008)
	Transparency	Refers to the provision of information through efficient and accessible means to stakeholders	Speck (2002)
	Accountability	Refers to the accountability for the use of public funds	Abrucio & Durand (2004)

To complement the analysis, non-participant observations were conducted at events organized by the Department of Health Economics, Investment, and Development of the Ministry of Health as well as training programs for managers at the Rio Grande do Sul School of Public Health, in addition to consultations with subject-matter experts.

Results

The main findings from the content analysis of interviews and documents relate to interactions with the Federal Government and private actors. Within these agency relationships, conflicts arise from differences in expectations, objectives among stakeholders, and associated costs. These conflicts may be mitigated through legislation and contractual arrangements between public agents and private entities.

Governance mechanisms also emerge, both theoretically and empirically, as mitigating factors for these costs. The following sections present the key governance aspects identified in the analyses of Rio Grande do Sul and Amazonas as subnational entities, as well as the Federal Government's perspective on strategies to operationalize health policies in Brazil.

Agency relationships

Although Brazil operates under a federal and decentralized system, the realities of these states reveal significant contradictions within the national territory. These disparities were further exacerbated during the 2020 pandemic, exposing preexisting structural weaknesses and intensifying conflicts among public policy actors (Peci & Teixeira, 2021). The following sections outline the main dimensions examined in this study, based on the perspectives of managers, legal frameworks, and federal and state planning instruments.

The principal–agent relationship was identified across all three levels of government. However, an asymmetry was observed, particularly in the state of Amazonas, regarding contracts with private providers, oversight mechanisms, and the establishment of rules for contract compliance. The negative outcomes of this asymmetry are reflected in conflicts between public entities and private companies as well as in the underprovision of services to citizens.

Agency conflicts

The findings from the field research reinforce the conclusions of Arretche and Marques (2007) regarding the balance between health service provision and political decentralization. While cities have actively engaged in the provision of basic services, their participation in hospital-based public services remains limited, with a significant role played by private providers. This situation creates challenges both for federal coordination, as noted by Abrucio

(2005), characterized by a non-cooperative federalism exacerbated by the limited fiscal capacity of municipalities, and for contractual arrangements with private entities.

Interviewees identified two main types of conflicts: those involving private service providers contracted by the public sector and those occurring between federative entities in the negotiation of health policies. As reported by a representative from Amazonas:

> I see a very strong source of conflict when a contracted health provider tries to dictate the rules within the contract (…) it is complex and difficult to manage. The last Programmed and Integrated Pact we have is from 2005, and this creates a series of situations that need revision. Everyone knows it needs revision, but setting up a negotiation table generates discomfort, municipalities, multiple stakeholders, it becomes difficult (E3, July 2020).

When asked about the main sources of conflict, interviewees from the MS and SES/RS emphasized tensions with private entities. According to the MS:

> Negotiations with pharmaceutical companies are a very pressing issue. To address this, we have PDPs, which stand for Productive Development Partnerships and involve linking a laboratory that produces exclusively for SUS with others, allowing broader production. This helps break patent barriers so that one or two manufacturers can produce essential medicines needed by SUS (E1, January 2020).

From the perspective of subnational actors, although intergovernmental agency conflicts exist, collaborative institutional arrangements serve as mechanisms for negotiation and alignment. These spaces allow states and municipalities to express their needs and have them recognized by the federal government, which is particularly important given the dependence of many municipalities on federal and state resources and infrastructure. In the public–private context, these collaborative arrangements are represented by Health Councils, which include representatives of users, private providers, the executive branch, and health professionals.

For the Rio Grande do Sul interviewee, conflicts are intensified by the complexity of contracting processes: "Sometimes we need to contract services, for example, statewide sanitary services or support for SAMU (Mobile Emergency Care Service). These are complex, especially in the technology area. The challenge lies in balancing quality and price." However, the respondent emphasized that reducing contractual gaps is essential to prevent opportunistic behavior by either party.

In this context, Law No. 8,080 (1990) established the Intergovernmental Commissions as institutional arenas for negotiation and agreement on health policies and indicators among the three levels of government. These mechanisms have been progressively strengthened, and their deliberations inform key health planning instruments, such as national, state, and municipal health plans. According to Albuquerque et al. (2018), these commissions play a critical role in coordinating policies, resolving intergovernmental conflicts, and supporting evaluation and control processes.

Agency costs

Agency costs refer to a specific category of expenses arising from agency conflicts (Jensen & Meckling, 1976). In the public sector, these include monitoring expenditures, implementing mechanisms to ensure contract compliance, and conducting external audits.

However, service providers are not always willing or able to bear the costs associated with delegation, which may result in both financial and non-financial risks. In the health sector, such losses may be incalculable. During the First International Conference on Health Promotion, the Ottawa Charter recognized health and its maintenance as "the greatest challenge and the most important social investment of governments" (World Health Organization [WHO], 1986).

Regarding agency costs, a manager from Amazonas highlighted accreditation procedures as a key strategy for cost mitigation:

> Accreditation already exists, and professionals from different sectors with diverse perspectives contribute to its design. When we issue an accreditation call, all these aspects have already been considered in defining how services will be delivered (E3, July 2020).

However, the same respondent noted significant challenges in ensuring contract compliance, particularly due to limitations in oversight capacity, such as insufficient staffing at SUSAM to monitor private providers:

> We cannot guarantee that the contract will result in high-quality services because no one has the capacity to go to the provider and check: "How is the service? Is it good or not?" The lack of human resources for proper oversight greatly undermines service monitoring. (E3, July 2020).

A manager from Rio Grande do Sul emphasized the importance of auditing and collaboration with the State Comptroller and Auditor General's Office to reduce disputes and deviations from contractual purposes, as established in Law No. 14,133 (2021) on public procurement and contracts. He stated:

> […] auditing, in my view, saves public money. It does so for several reasons, sometimes its mere existence discourages negligence: "I need to do it properly so the audit does not flag issues." Audit findings also provide managers with actionable insights (E2, May 2020).

During the COVID-19 pandemic, the exemption from procurement procedures for acquiring health goods, supplies, and services, as established by Law No. 13,979 (2020), led to a sharp increase in agency costs. This was accompanied by hyperinflation in health-related products due to global demand and shortages, as well as a lack of qualified workforce to meet pandemic needs. These conditions posed significant challenges to public administration in balancing public finances, overseeing expenditures, and ensuring the effectiveness of anti-corruption mechanisms, thereby exposing both emergent and preexisting systemic problems.

Dimensions of governance

The findings from interviews and document analysis indicate that, although Rio Grande do Sul and Amazonas are governed by the same financing criteria and legal framework for health management—established by Law No. 8,080 (September 19, 1990), also known as the General Health Law—the governance of health services differs significantly between the two states.

Among the governance mechanisms analyzed, the following sections describe how each entity operationalizes the system to reduce agency conflicts and ensure the provision of health care, while respecting the principles of universality, comprehensiveness, and regionalization.

Strategy mechanism

The strategy mechanism is a core component of governance and encompasses stakeholder relationships, as well as the establishment of goals that must be continuously monitored and evaluated to achieve institutional objectives in a complex and diverse environment (Burris et al., 2008). Magalhães (2018, p. 3,144; free translation) emphasizes that the "definition of principles, norms, and guidelines for decision-making processes in a dynamic and plural manner across different public policy fields" is fundamental to governance. Thus, communication, the definition of pathways to achieve objectives, and continuous monitoring are essential for effectively addressing health system challenges.

The strategy category showed the highest coverage in the content analysis of interviews, accounting for 11.92% of coded references in the MS, 13.61% in Rio Grande do Sul, and 7.99% in Amazonas. Examples of strategies identified include process mapping (reported by all interviewees), contractual arrangements and regional coordination (Rio Grande do Sul), strengthening of primary care (MS), and the implementation of a mobile state health administration (Amazonas).

Regarding the focus on internal processes as a strategic approach, the interviewee from Rio Grande do Sul emphasized that understanding workflows and service network processes is the starting point for identifying weaknesses and establishing appropriate targets to address urgent issues:

> These workflows are being reviewed internally within the Department of Control and Evaluation and at the Secretariat (…) they are currently undergoing analysis and process mapping within each department (E3, July 2020).

As a strategy to reduce regional inequalities, the Amazonas manager reported that bringing management closer to municipalities was adopted as a solution to provide faster responses to local challenges:

> We have a health secretary dedicated exclusively to inland regions, responsible for coordinating services there. There is strong concern about access to care in these areas, including dental services and patient transfers. All logistics and operations are managed accordingly. It is a very challenging task (E3, July 2020).

Specialized care was identified as a major bottleneck in the state, driven by three main factors: insufficient service supply, logistical challenges, and limited municipal capacity to deliver services. In response, strategies included reorganizing the health network, revising contracts, and strengthening regulatory systems to improve service flow. Spedo et al. (2007) argue that isolated measures, such as technological incorporation, are insufficient to address barriers to specialized care access, emphasizing the need for coordinated actions that involve restructuring work processes across all levels of care.

This reorganization was also highlighted by the MS as a strategy to reduce costs associated with specialized services. As noted by the MS representative: "The Minister is currently placing strong emphasis on primary care because it helps prevent the need for specialized or medium- and high-complexity care, which is significantly more costly for the SUS."

A study conducted across Brazilian regions on governance and specialized services (Lima et al., 2017) indicates that reliance on hub municipalities to provide specialized services, combined with the strong presence of private providers, reinforces conflicts within health regions. This dynamic represents a significant barrier to achieving system universality and equity in population health conditions, further exacerbating intra- and interregional inequalities.

The MS also identified process mapping as a key strategy to guide federal actions in three main ways: tracking financial transfers to states and cities, realigning governance instruments, and identifying system vulnerabilities to reduce risks:

> […] we began mapping processes to clearly understand how financing was functioning, from public policy design to the actual transfer of resources. […] We were adjusting our instruments, developing process maps and manuals, so that this year we can implement a broader strategic management approach, which includes governance (E1, January 2020).

These strategies are supported by Law No. 8,080 (1990), which establishes planning instruments within the health system. The primary planning tool across all three levels of government (federal, state, and municipal) is the Health Plan, which outlines key objectives and targets for a four-year period and must be monitored, evaluated, and updated at least annually. This plan should be aligned with population needs and include situational analysis, definition of objectives, targets, indicators, and monitoring and evaluation processes. Developed collectively with stakeholder participation, its approval requires endorsement by the Health Council, as established by Complementary Law No. 141 (2012).

Accountability mechanisms

Accountability is a fundamental component for both the state and citizens. By supporting the right to information established in Article 5 of the 1988 Federal Constitution, accountability functions not only as a mechanism of citizenship but also as a tool for structuring and integrating information systems, providing the population with a basis to assess government actions and enabling adjustments and feedback in planning processes.

Interview data reveal discrepancies between federal and state perspectives. While Amazonas highlights the precariousness of the e-SUS system due to limited or absent internet access in certain regions, Rio Grande do Sul reports difficulties in adapting to evolving reporting requirements. In contrast, the federal government emphasizes the importance of accountability processes and the oversight roles of institutions such as the Federal Court of Accounts (TCU) and the Office of the Comptroller General (CGU). This digital inequality affects not only citizens but also the operationalization of services and the integrity of administrative processes due to weaknesses in accountability.

The concept of accountability is closely linked to control and is implemented through a set of legal, informational, and institutional mechanisms that ensure public sector responsibility. Abrucio and Durand (2004) classify accountability into three types: i) electoral accountability; ii) institutional accountability during mandates, exercised through parliamentary, judicial, and social oversight; and iii) intertemporal accountability, based on legal guarantees, regulatory constraints, and budgetary controls.

Establishing effective control mechanisms is essential for achieving organizational objectives, as the implementation of strategic processes involves risks that must be continuously monitored to minimize adverse outcomes (Rocha, 2013). Interview findings highlight critical challenges in health policy related to accountability. As reported by a manager from Amazonas: "e-SUS works, but in a very precarious way (...) there are municipalities without internet access, which makes informatization extremely difficult."

Limited internet access in certain cities, which is necessary for submitting financial and service reports, restricts access to new funding due to the absence of prior accountability reporting. Internet access has been recognized as a universal human right (Rue, 2011). However, according to IBGE (2021), the North region has the lowest proportion of households with fixed broadband access (53.4%), compromising compliance with the Access to Information Law and the proper execution of accountability processes. This scenario underscores the need for intersectoral coordination involving multiple government sectors to address shared structural challenges.

The omission of information also limits states' access to federal funding, as illustrated by Amazonas:

> Efforts are underway to ensure that this information is properly recorded so that the Federal Government can understand what has actually been done and the real costs of the State of Amazonas. If we manage to record everything that happens in each health unit, it will become evident that the state exceeds its current funding ceiling. This adjustment will likely have a significant impact on increasing the state's financial ceiling and production capacity, possibly strengthening our negotiating position with the Federal Government (E3, July 2020).

Recognizing the strategic importance of timely and accurate information for accountability and decision-making, the Ministry of Health established the *Conecte SUS* program through Ordinance GM/MS No. 1,434 (May 28, 2020). This initiative aims to implement the Digital Health Strategy (2020-2028), focusing on the informatization and integration of health services. Key areas include governance, digital infrastructure, workforce training, interoperability, system integration, and innovation ecosystems. These initiatives directly address the needs identified by interviewees, particularly regarding digital inequality, which, alongside service gaps and broader social inequalities, undermines access to care.

The MS highlights the Special Accountability Procedure (TCE) as a mechanism enabling municipalities to regularize accounts that were not submitted within the required timeframe and that exceeded the deadlines established by the Public Health Budget Information System (SIOPS). The TCE is an instrument used to recover potential losses to the

Public Administration, as established by TCU Normative Instruction No. 71 (2012). According to the MS interviewee, the TCE "is a process that begins administratively within the Ministry of Health, proceeds through the CGU and the Federal Court of Accounts, and concludes when the debt is not paid (...) consequently, the entity faces difficulties in accessing other financial instruments, as the lack of clearance certificates prevents it from obtaining loans or financing and results in restrictions in the Cadin registry"[1].

In this context, Law No. 12,527 (2011) establishes transparency requirements for public administration and mandates that public bodies adopt transparent management practices.

Regarding accountability, Rio Grande do Sul reports difficulties both for cities in submitting accounts and due to the lack of clear guidelines, which results in procedural instability. As noted by a state manager:

> Sometimes reporting is required by work plan, and accounts must be submitted separately. Municipalities may not fully understand this, and when they realize it, the reports have not been submitted. The state then requests compliance, and although cities eventually submit the information, this process generates friction. I believe this reflects broader issues in how our federal system operates and should be revised (E2, May 2020).

During the COVID-19 pandemic, Law No. 13,979 (2020, art. 4, §2) established that, although procurement procedures could be waived for the acquisition of goods and services, information regarding such contracts had to be mandatorily disclosed on official platforms, in accordance with Law No. 12,527 (2011) (Access to Information Law [LAI]).

Transparency mechanisms

Transparency is the primary instrument for publicizing government actions to both internal and external stakeholders and serves as the foundation for accountability, contributing to the prevention of corruption and the promotion of public trust (Speck, 2002). Interviewees unanimously identified the Transparency Portal as a key mechanism for accessing information on public sector actions, both for citizens and for state and municipal entities. As reported by a representative from the MS: "we have a portal where all transfers to SUS and all instruments are published daily, allowing managers to access this information."

In addition to the Transparency Portal, the MS has developed other innovative tools aimed at facilitating citizens' access to information and strengthening social control. These include the InvestSUS mobile application and the MS ombudsman service, which serves as a direct communication channel with the public. Rio Grande do Sul reported that the state had to adapt its information disclosure practices during the COVID-19 pandemic, in line with MS requirements, including the publication of data on hospital beds and the progression of the disease (cases, recoveries, and deaths) as well as ensuring transparency in emergency procurement processes. As noted by a state representative: "[…] communication channels, ombudsman services, we have open requests through the Access to Information Law, for which we maintain dedicated teams within the Secretariat."

Enacted in 2011, the LAI (Law No. 12,527/2011) regulates access to public information, a fundamental right established in Article 5 of the Federal Constitution (1988). Its core principles include the disclosure of information of public interest, the promotion of a culture of transparency within public administration, and the strengthening of social oversight. Transparency is also a guiding principle of health services and extends to private entities providing public services, as established in Law No. 8,080/1990 (art. 7, VI), which mandates the disclosure of information regarding the capacity and use of health services. In the literature, transparency is directly associated with democratic governance and is considered a prerequisite for holding public officials accountable for the misuse of public resources (Loureiro et al., 2008).

The health manager from Amazonas identified the State Government Transparency Portal and the SUSAM portal as the primary channels for accessing information on health expenditures. However, as discussed in the section on accountability mechanisms, many municipalities face difficulties in reporting due to incomplete information from local health units. This limitation hampers the accurate measurement of service delivery and, consequently, the proper reporting of actual expenditures in health services. As a result, additional costs arise both for local health departments, due to potential constraints on future funding, and for the population, which faces reduced access to health care services.

Previous studies indicate that, although information is essential for effective governance, it is not an end in itself, as both the processing of this information and the way it is made available are critical for enabling decision-makers to make appropriate choices (Loureiro et al., 2008; Magalhães, 2018; Peters, 2010). The interviewees corroborated these findings by identifying the main issues related to information, as follows:

a) The lack of transparency regarding expenditures and service provision at the local level produces detrimental effects for the entire state, as inconsistencies in the data submitted to the MS negatively affect future financial transfers;
b) According to the interviewee from Amazonas, communication between SUSAM and the MS represents a critical bottleneck due to delays in responses to emergency measures during the pandemic, such as ICU

[1] Cadastro Informativo de Créditos não Quitados do Setor Público Federal.

bed authorization. As reported: “the entire process of information recording and bureaucracy meant that, to authorize a bed, it had to be registered in a system and formally submitted to the Ministry, which then approved it; this process took a long time”;

c) Insufficient training of municipal management teams and inadequate physical infrastructure to operationalize the management tools provided by the MS;

d) Inefficiencies in information flows among federative entities, which directly affect strategic planning and the implementation of the strategies established in health plans at all levels of government.

The multiplicity of weaknesses in accountability processes negatively affects the health system as a whole, compromising resource allocation, service availability, and the achievement of targets established in planning instruments. The decentralization implemented following the health reform, aimed at improving resource allocation and establishing systems of accountability and transparency, does not find, within the Brazilian federal model, the necessary conditions for municipalities to act in a cooperative manner Arretche (2005). This limitation is largely due to political, administrative, and technical inequalities, as well as limited local revenue capacity (Abrucio, 2005; Almeida, 2005; Duarte et al., 2015).

Governance and critical factors arising from agency relationships

Amazonas

The institutional contexts in which health policy actors operate facilitate the understanding and correlation of the issues identified in this study by the interviewees. According to Viana et al. (2019), state capitals continue to concentrate specialized services, particularly in Amazonas, where up to 100% of high-complexity services are provided in the capital. Governance, as an organizational instrument, is characterized by a set of mechanisms aimed at reorganizing services within the territory, which becomes especially evident in Manaus given the logistical and structural challenges inherent to the Amazon region.

According to the manager, the main strategy adopted has been the mapping of all processes to support management monitoring and accountability. However, no concrete alternatives were identified to address service gaps or the limited availability of more complex services in the interior of the state.

Amazonas declared a state of public calamity through Decree No. 42,193, issued on April 15, 2020, representing a significant effort to respond to the crisis. The manager reported that delays in communication between the state government and the Ministry of Health were a critical factor during the pandemic, noting that “it took one month for bed authorization to be granted and for information recording to begin (…) March and April passed, and only in May did information recording start.” This situation worsened in January 2021, six months after the interview, when the health system collapsed, requiring the transfer of patients to other states.

Rio Grande do Sul

Regarding response time, Rio Grande do Sul declared a state of public calamity approximately one month earlier, through Decree No. 55,128 (2020). According to the interviewee, the timeliness of initial responses was crucial for managing the health crisis, stating that “the first lesson we got right, and could have gotten wrong (…) was starting the contingency plan very early.” This was complemented by collaborative planning with regional entities, described as “a construction with representations from regional coordinators (…) we developed a guiding document. We know that if we impose a top-down approach, it will not be implemented.”

This coordination among federative entities within health regions was essential for defining strategies in Rio Grande do Sul. Another key aspect highlighting the importance of information, particularly shared information, was the development of a dashboard containing municipal data and indicators, which supported decision-making. In addition, the interviewee emphasized the existence of multiple communication channels, described as “entry points,” that facilitate interaction among different actors, as follows:

> As communication channels, we have the SUS Ombudsman and the State Health Council, which is a permanent channel. We meet with them weekly; beyond the plenary, we also hold weekly meetings (…). Within Arceplan, our planning team provides the final response, but every department is involved. I would say these are perhaps the three main channels, but we have many others, multiple entry points through the Governor’s Office. There are several spaces. All assemblies go through the Chief of Staff’s Office/Governor’s Office, which are also quite frequent. So, we have multiple response entry points (E3, May 2020).

Another element highlighted by the interviewee as a means to streamline communication among state actors is the use of informal channels: “We have a team of regional coordinators together with the secretary and directors; this is a WhatsApp group, and we often bring up specific issues there.”

However, despite these initiatives mitigating some of the adverse effects of the health emergency, the interviewee pointed to persistent weaknesses in information systems: “We still have a significant fragility in information flows.

Regarding notifications, we had to change regulations for death certification to shorten deadlines because we are used to analyzing data 4 months later."

In response to these informational limitations, the adaptation of regulatory instruments was also identified as a strategy to overcome constraints imposed during the emergency context. This was complemented by increased coordination and articulation among the MS, the state, and municipalities, particularly through internal structures within the State Secretariat, tailored to the complexity of health-related issues.

Amazonas and Rio Grande do Sul: differences and similarities in agency conflicts

This study focused its analysis at the state level. Beyond this scope, interviewees unanimously emphasized that, despite the efforts made by state executives, many of the observed problems stem from the lack of vertical alignment among policies (federal, state, and municipal) and from limitations in municipal-level management. This disparity corroborates previous studies on the topic (Duarte et al., 2015; Uchimura et al., 2017) and represents a longstanding issue that was intensified during the public health emergency.

Other critical factors were identified, particularly in relation to specialized services, which significantly influenced the management of the COVID-19 crisis:

a) Lack of knowledge among municipalities regarding work processes and accountability methodologies;
b) Conflicts with private providers, also under strain, due to noncompliance with contracts and the resulting harm to SUS patients;
c) Communication problems with municipalities;
d) Service gaps caused by limited managerial capacity and inadequate physical infrastructure at the municipal level;
e) Weaknesses in municipal planning;
f) Limited communication with the political sphere (municipal councils and state legislatures).

In light of the observed conflicts, particularly informational asymmetries and agency costs reported by interviewees, governance was analyzed through the lens of contract management and governance mechanisms. Public governance thus emerges as an organizational instrument and a key element in the political process, aimed at increasing autonomy, particularly financial autonomy, among both public and non-public actors. In this sense, governance is characterized as a set of mechanisms designed to reorganize management processes and deliver public value to society within the regulatory framework that governs state action — not in isolation, but through cooperation among multiple public and private actors.

The participation of multiple policy actors is also evident within the strategic dimension, functioning as a mechanism for negotiation and coordination. In the context of specialized health services in Rio Grande do Sul and Amazonas, intergovernmental commissions emerge as a key governance strategy, bringing together decision-makers to negotiate resource allocation and plan territorial policies. However, these strategies do not produce equivalent effects at the local level due to informational asymmetries and differences in engagement and managerial capacity among participants.

Based on the contexts analyzed, weaknesses in governance mechanisms were found to contribute to conflicts and increase the costs of policy monitoring. The weakening of governance mechanisms considered in this study (i.e., strategy, accountability, and transparency) produces adverse effects on health policy outcomes. Accordingly, the absence of clear strategies, effective control instruments, and transparency in public administration fosters agency conflicts, which become more pronounced in emergency contexts, as observed during the 2020-2021 period.

The findings also indicate that, despite differences in management contexts and health indicators, both Amazonas and Rio Grande do Sul face similar difficulties in addressing key conflicts through governance instruments. This highlights the need to establish national strategies aimed at reducing regional inequalities and strengthening municipalities, as these represent the locus where public policy is effectively implemented.

Finally, the study encompasses two phases of the pandemic (before and during). Many of the experiences reported by managers were essential for the development of the analysis, as the interviews preceded critical events such as the declaration of a state of public calamity, the implementation of lockdown measures, and the collapse of the health system in Amazonas, which mobilized multiple sectors of government and civil society at the time.

Final considerations

The findings of this study have relevant implications for public health management, particularly at the state level. The comparative analysis between Amazonas and Rio Grande do Sul highlights that the effectiveness of governance mechanisms, transparency, accountability, and the capacity for coordination among federative entities are central to policy implementation, in line with key concepts of public governance (Burris et al., 2008; Levi-Faur, 2012; Peters, 2012) and within the framework of Brazilian federalism (Abrucio, 2005; Arretche, 2005). In this sense, the study contributes to the improvement of managerial practices by demonstrating that the resolution of intergovernmental conflicts requires not only normative instruments but also continuous mechanisms of negotiation, monitoring, and organizational learning. For state-level managers, the findings underscore the importance of strengthening collegial

bodies, improving interinstitutional communication, and investing in information systems that enhance predictability and cooperation in the management of specialized health services.

The results also reinforce the understanding that the public policy environment is characterized by the presence of multiple and heterogeneous actors, diverse regulatory instruments, and persistent challenges related to resource scarcity and service distribution (Lima et al., 2017; Schneider, 2012). This complexity requires the implementation of governance instruments capable of ensuring the execution of strategies through the operationalization of plans, policy and service agreements, multilevel cooperation, and the participation of the primary beneficiary of public policy: the citizen.

Within this context, the main sources of conflict identified (financing, private contracting, and accountability) are addressed through governance instruments highlighted in the literature, namely strategy, accountability, and transparency. Interviewees unanimously emphasized the importance of decision-making arenas, particularly intergovernmental commissions at the tripartite, regional, and bipartite levels.

To achieve effective accountability and ensure adequate resource availability for smaller municipalities, thereby reducing their dependence on regional hubs, the findings suggest the need to promote a culture of planning and to equip municipal managers with essential governance and management tools.

A limitation of this study lies in the absence of more granular municipal-level data analysis. However, this limitation reflects a broader challenge also identified by state managers, who report difficulties in accessing reliable data on service delivery and financial reporting. This represents a significant obstacle both for resource management and for the development of an efficient health care network grounded in epidemiological data at the subnational level.

Accordingly, this study also proposes, as a research agenda, further reflection on intersectorality and multilevel cooperation. There is an urgent need to develop effective and context-sensitive solutions aligned with national strategies, capable of being implemented across Brazil's diverse regions, and ensuring the universality of healthcare and other socioeconomic policies.

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