

# A Principal-Agent Theory Approach To Public Expenditure Management Systems In Developing Countries

**Author :** Luc E Leruth Elisabeth Paul / **Category :** Developing countries / **Total Pages :** 43 pages

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**Summary :** Free a principal-agent theory approach to public expenditure management systems in developing countries pdf download - a well-functioning public expenditure management pem system is considered a critical pillar of government efficiency on par with a low-distortion tax system and efficient tax administration the paper discusses pem systems in developing countries using an analytical framework based on principal-agent theory this simple model can be applied to various pem systems and allows for comparisons between institutional settings to illustrate this we analyze the benefits derived from the use by the ministry of finance mof of two control instruments ex post audits and ex ante controls and assess their value in terms of their ability to deter cheating we derive a set of possible control regimes which can be used by the mof although we illustrate the use of the model using developing countries it is also relevant to developed economies

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# PDF A PRINCIPAL-AGENT THEORY APPROACH TO PUBLIC EXPENDITURE MANAGEMENT SYSTEMS IN DEVELOPING COUNTRIES

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