



# PERFORMANCE AUDITING

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# PERFORMANCE AUDIT

- **Economy**
- **Efficiency**
- **Effectiveness**

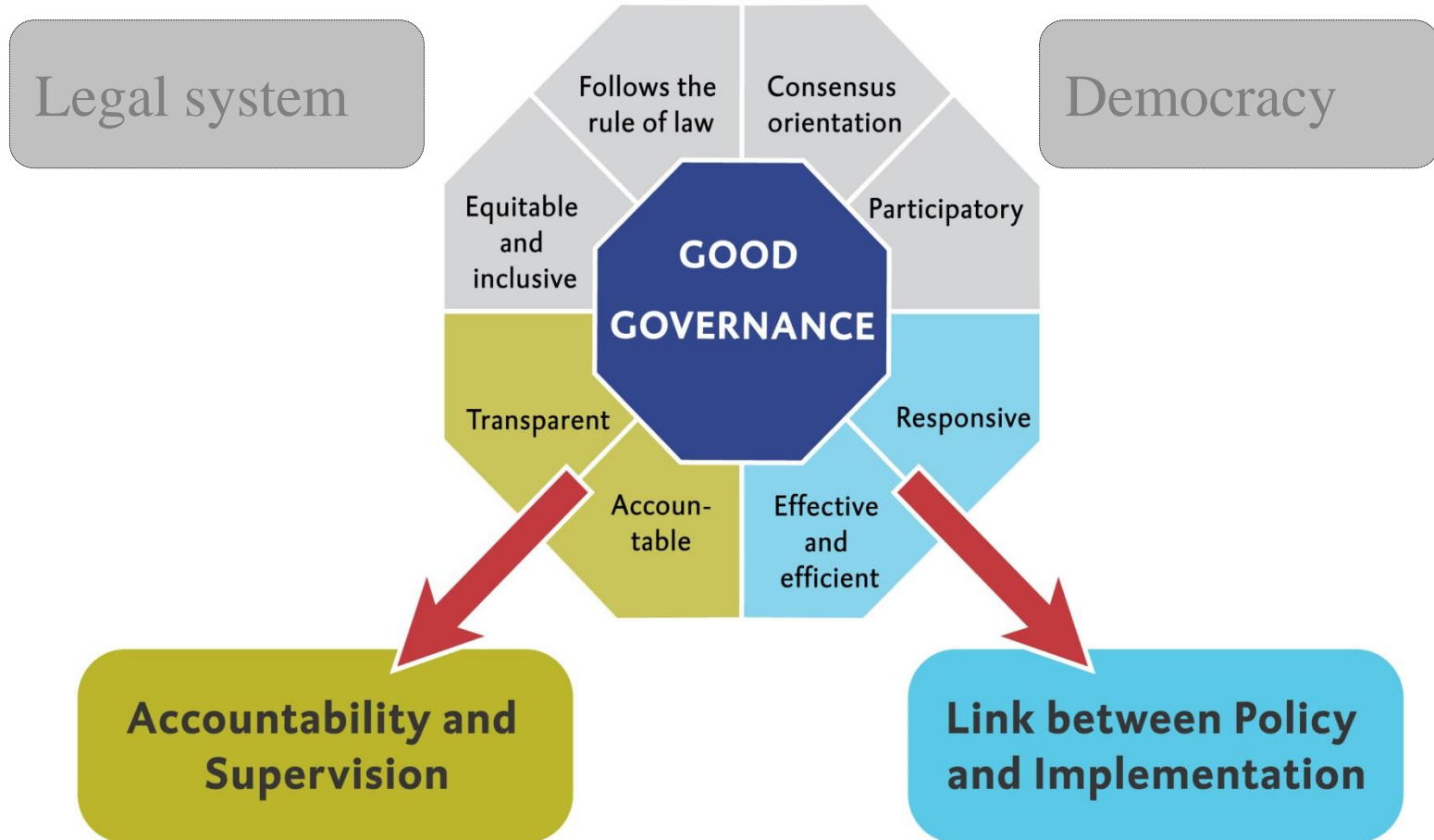
# VALUE FOR MONEY AUDIT



INPUT → PROCES → OUTPUT → - EFFECT  
-IMPACT



- **FUNCTIONING OF GOVERNMENTAL INSTITUTIONS**
  - FINANCIAL REGULARITY
  - ORGANIZATIONAL EFFICIENCY
  
- **IMPLEMENTATION and SERVICE DELIVERY**





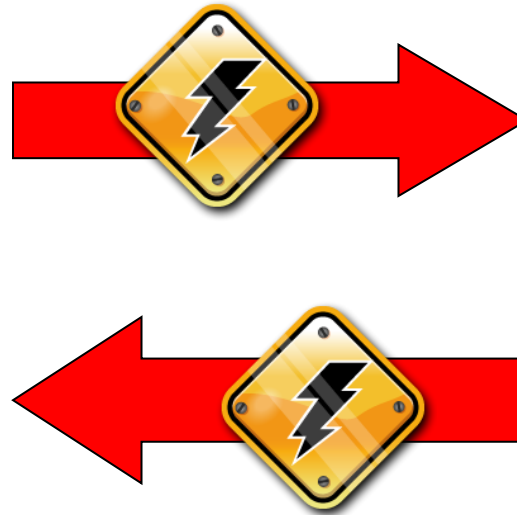
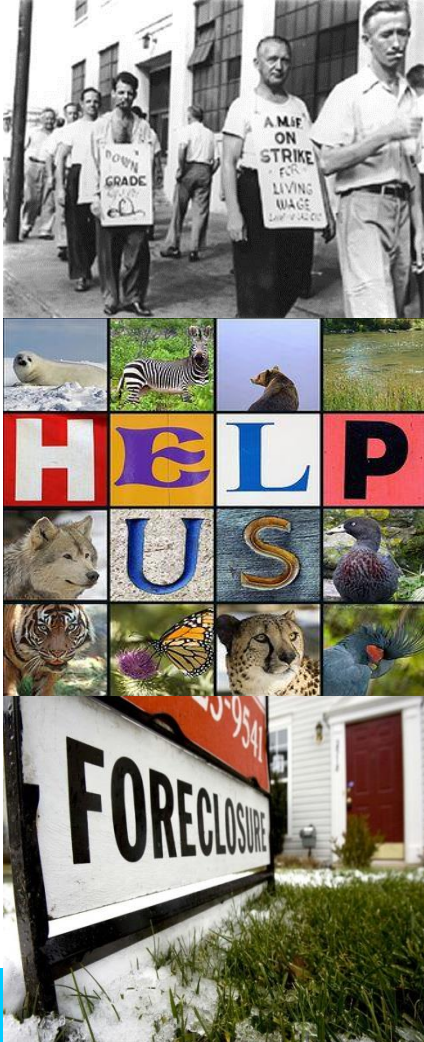
## Focus on Three Gaps:

- Responsive Gap
- Policy Design Gap
- Delivery Gap

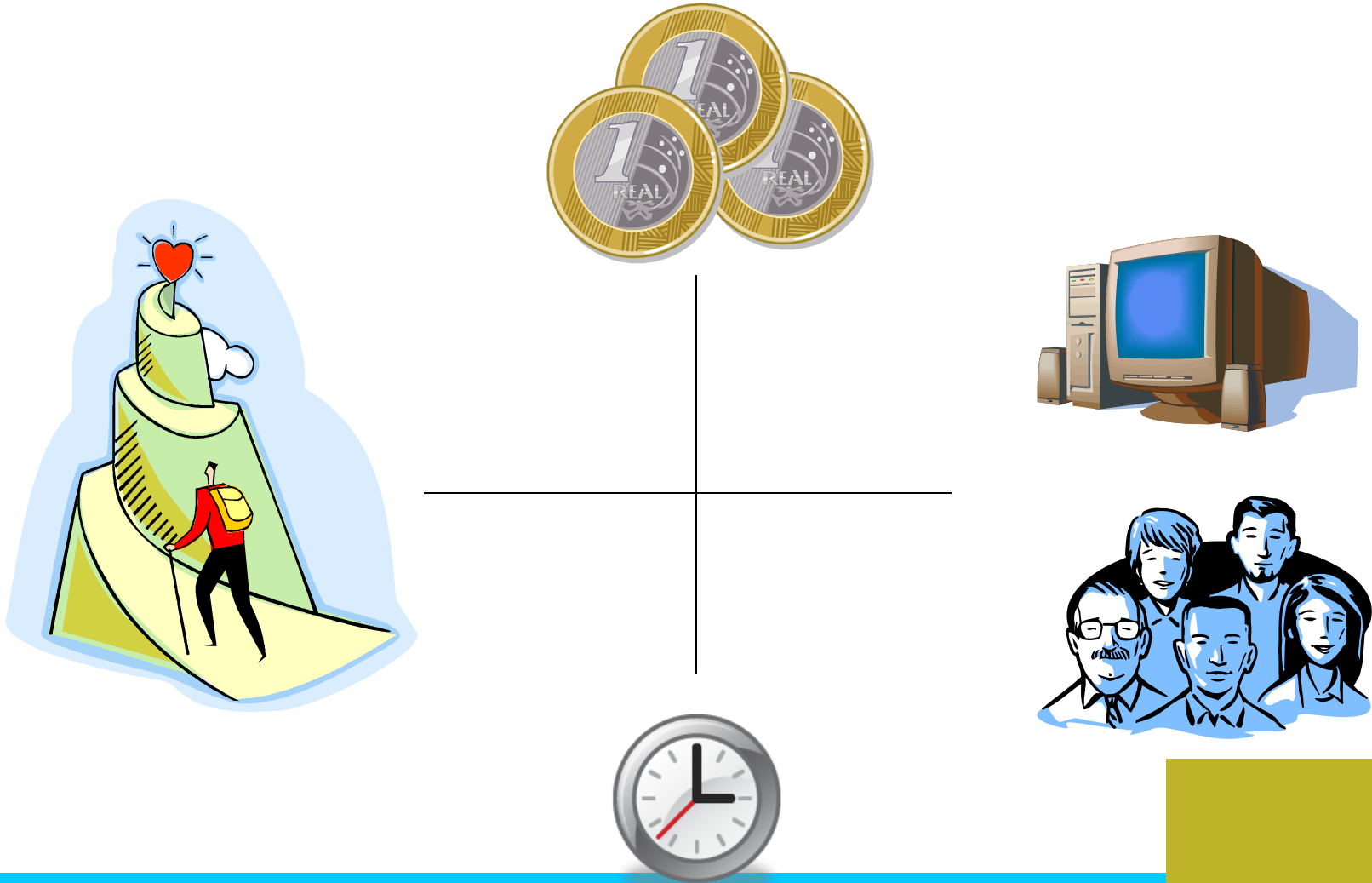




# 1. Responsive Gap: Impacts



## 2. Policy Design Gap







### 3. Delivery Gap

- Has the designed policy been fully implemented / delivered? In terms of:
  - Resources
  - People
  - Time





# JSF-onderzoek



## Gap between ambitions and capacity

Figure 6 Changes in fighter aircraft ambitions

