PERFORMANCE AUDITING

Herwig Cleuren
Netherlands Court of Audit



- Economy
- Efficiency
- Effectiveness

VALUE FOR MONEY AUDIT



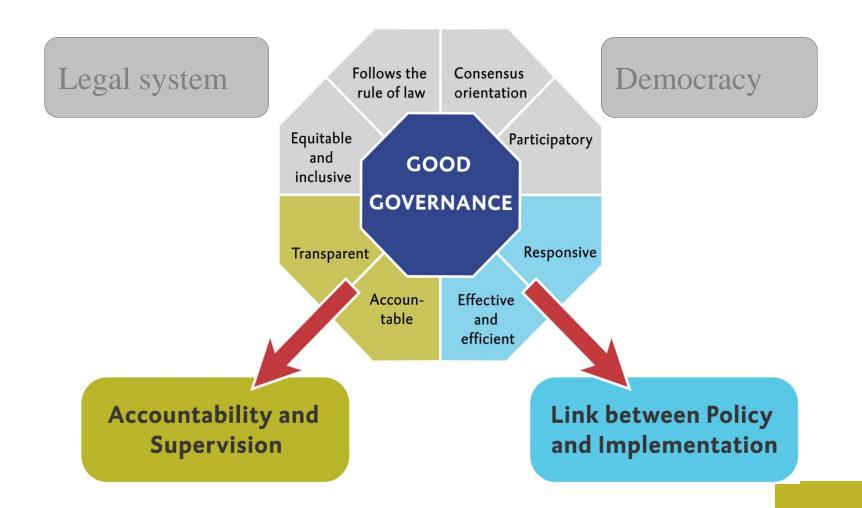
INPUT → PROCES → OUTPUT → - EFFECT

-IMPACT

FUNCTIONING OF GOVERNMENATL INSTITUTIONS

- FINANCIAL REGULARITY
- ORGANIZATIONAL EFFICIENCY

IMPLEMENTATION and SERVICE DELIVERY





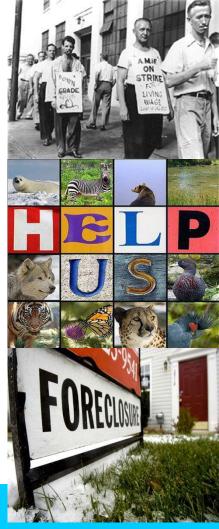
Focus on Three Gaps:

- Responsive Gap
- Policy Design Gap
- Delivery Gap





1. Responsive Gap: Impacts





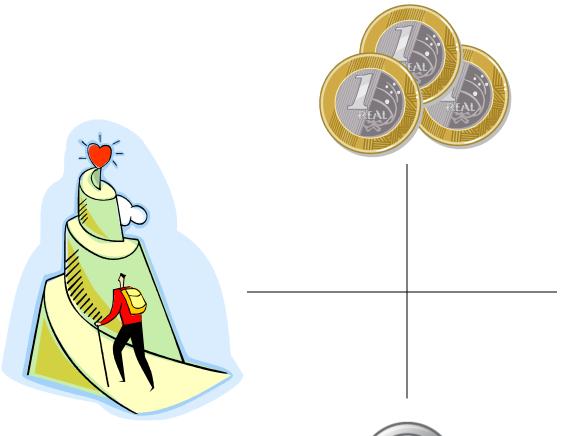








2. Policy Design Gap











3. Delivery Gap

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







Gap between ambitions and capacity

Figure 6 Changes in fighter aircraft ambitions Number of aircraft owned Maximum deployable on missions Defence policy Policy document Letter Policy document Policy document document 2000 'Worldwide 'Defence after 'In the Interests 'In the Interests Service' the credit crisis' of the of the Netherlands' Netherlands' 120 F-16s 87 F-16s 68 F-16s F-16s 54 F-16s 42 37 JSFs F-16s 14 8 F-16s 4 F-16s **JSFs** 1999 2007 2011 Until As from 2023 2023

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