

Cost efficiency Wmo

Factsheet 2 | Support at home



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Introduction

This factsheet presents the results of the analysis of the cost-efficiency of municipal services in the field of support at home in the context of the Social Support Act (in Dutch Wmo). The Wmo provides support to individuals with limited self-sufficiency or social participation. Its goal is to enable these individuals to live independently for as long as possible. The services that municipalities provide for support at home can consist of guidance, personal care, short-term stays, other support aimed at the individual or household/family, daytime activities and other group-oriented support.

The implementation of these services is not provided by the municipalities themselves, but purchased from private care providers. The way in which this purchasing is organised can have an impact on cost efficiency. Therefore, an estimate of the effects of different purchasing characteristics on efficiency is part of the study.

The fact sheet *Support at home* is part of a four-part series on the cost-efficiency of Social Support Act (Wmo) services provided by municipalities. The other published factsheets on the Wmo categories are:

- [Aids and services](#);
- [Household assistance](#);
- [Accommodation and shelter](#).

What is cost-efficiency?

We are talking about (cost) efficiency here, but in fact it is about productivity: the relationship between the performance delivered and the use of resources. When we compare performance between organizations, we speak of efficiency. If the efficiency of an organization – in this case a municipality – is 100%, this means that there is no other municipality that delivers the same performance at a lower use of resources.

Suppose that municipality X has an efficiency of 60%, then there is another municipality that delivers the same performance against only 60% of the resources that municipality X uses. Municipality X may achieve cost savings up to 40%. Because we only perform a cross-sectional analysis here, the concepts of productivity and efficiency coincide.

How do we determine cost efficiency?

Econometric model

We determine the cost-efficiency of the service on the basis of an econometric model (see appendix). This model describes the relationship between the costs incurred by municipalities for the provision of support at home on the one hand and the services provided and client and purchasing characteristics on the other. Because this relationship is partly determined by the size of a municipality, we carry out the analyses on four different size classes of municipalities; we refer to these as size class I (small municipalities) up to and including IV (large municipalities). The details can be found in the appendix.

Purchasing characteristics

By including procurement characteristics, this model provides insight into the influence of the way in which healthcare providers' services are purchased on cost efficiency. Municipalities purchase these services through various forms of outsourcing and procedures and vary in contract forms, funding

methods, contract duration, degree of cooperation, and so on. These different procurement characteristics can all affect cost efficiency.

What data do we use?

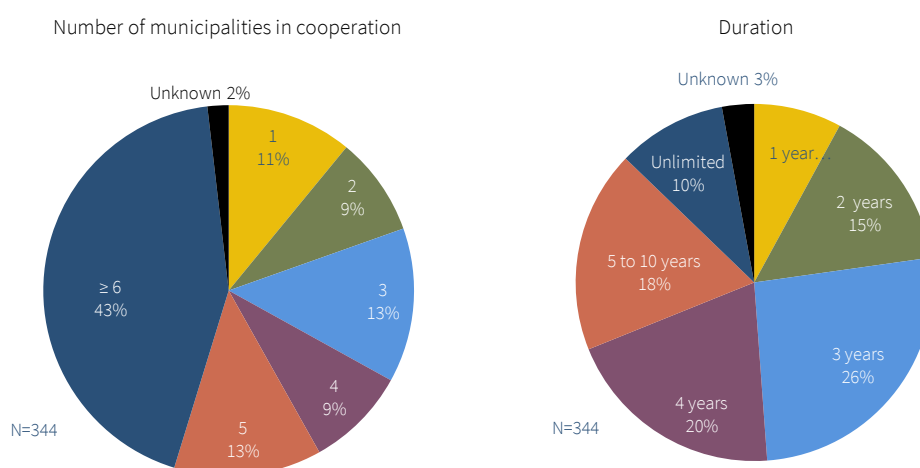
We measure the costs of the service on the basis of the available data from Statistics Netherlands (CBS) and the data platform *Waarstaatjegemeente*. As a measure of the services provided, we use the number of clients who use the services or facilities. In addition, we use the personal characteristics of the clients, such as the share of clients with a non-Western migration background, the share of clients aged 60 and older and the share of clients with an income of less than 30,000 euros per year. This data was also collected from the mentioned data sources. Data on the procurement of social support come from the *Monitor Gemeentelijke Inkoop Sociaal Domein* (Ketenbureau/PPRC).

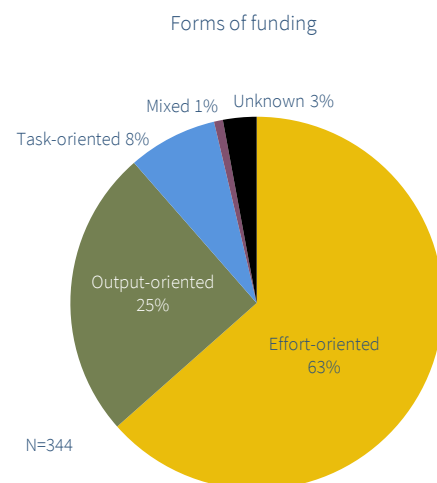
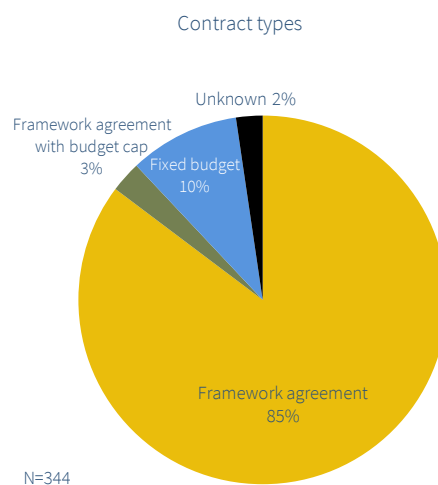
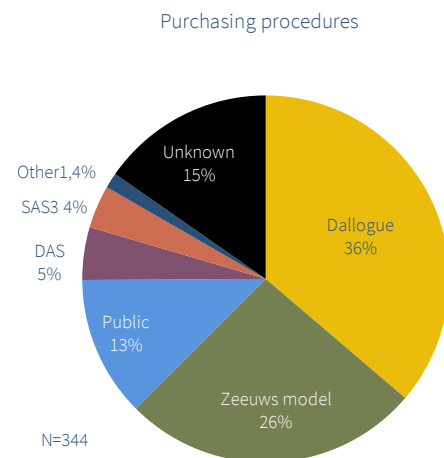
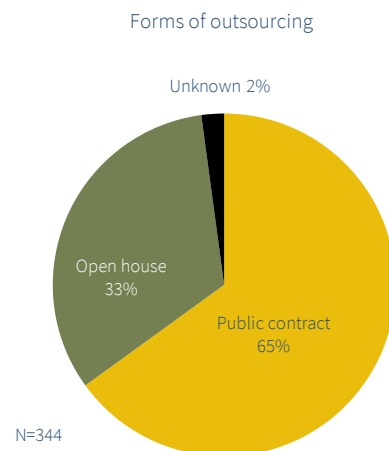
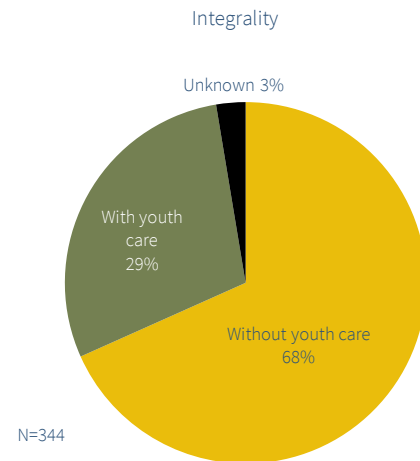
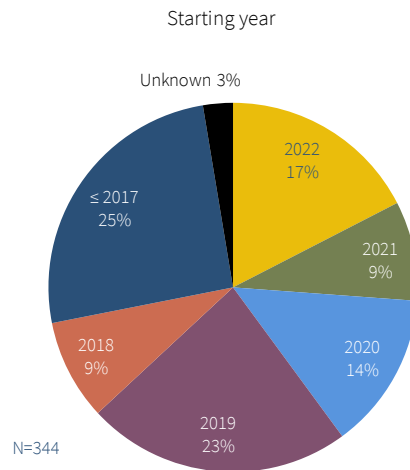
A thorough screening of these data has been carried out for their accuracy and completeness. After municipalities with missing values have been filtered out, 283 of the 344 municipalities ultimately remain, making a responsible analysis possible. For an overview of the characteristics and an explanation of them, we refer to the appendix. It should be borne in mind that for the individual variables there are almost always many more observations available. In principle, all valid observations have been taken as a starting point for the single descriptions.

Procurement Attributes Description

We first present a picture of purchasing using eight pie charts, one for each purchasing attribute. Figure 1 shows, based on the data in the source file of the Keten Bureau/PPRC, the choices that municipalities have made within such a procurement characteristic. In addition to these characteristics, we have added another characteristic that expresses the municipality's effort to manage procurement: the overhead ratio. This concerns the ratio between the implementation costs and the programme costs (also known as procurement costs). This varies from a few to tens of percent.

Figure 1 Choices of municipalities when purchasing services for support at home by purchasing characteristic





Results of cost efficiency

Scale effects

The analyses show that the larger a municipality is, the lower the costs per client are. In other words, larger municipalities work on average more cost-effectively than small municipalities. So there are

economies of scale here.

Effects of client characteristics

It also appears that the costs are negatively related to the share of people over-60s. This effect is significant in all municipality size classes. This implies that the costs per unit of service for this group of clients are lower on average.

The cost effect of the share of clients with a non-western immigration background is not significant and the direction of the effect (positive/negative) differs per municipality size class.

The effect of the share of low-income clients on the cost per unit of service is positive and significant in all municipality size classes. This means that the cost per unit of support for this group of clients is higher on average.

Purchasing effects

Table 1 summarizes the estimated purchasing effects. Each cell states whether the characteristic in question has a positive or negative effect on cost efficiency. If the effect is statistically significant at the 10% level, the plus or minus sign is shown in a green cell.

Table 1 Effects of purchasing characteristics on cost efficiency

Purchasing Attribute	Size class I	Size class II	Size class III	Size class IV
Number of cooperating municipalities	+	-	-	+
Contract duration	+	+	+	+
Years in contract	-	-	-	-
Instrument: open house = 1	+	-	-	-
Procedure: dialogue = 1	-	-	-	+
Procedure: Zeeuws = 1	+	-	+	-
Contract: framework agreement = 1	-	+	+	+
Funding: production-oriented = 1	+	+	+	+
Integrity with youth care: yes = 1	-	-	-	-
Overhead ratio	-	-	-	-

Table 1 shows that the effect of five purchasing characteristics for each municipality size class points in the same direction. A positive effect on cost efficiency can be seen in the term of the contract and production-oriented funding. The number of contract years that have elapsed, integrated tendering with youth care and a high overhead ratio have a negative impact. The limited number of significant parameters also shows that the measured effects are subject to a high degree of statistical uncertainty. For example, only the measured effect of the term of the contract (positive influence) and the overhead ratio (negative effect) appear to be significant in all classes of municipalities. For the past contract years, production-oriented funding and integrity, this applies to only one size class. The other characteristics give an ambivalent picture per size class with a high degree of uncertainty.

Size of purchasing effects: cost efficiency related to purchasing

Figure 2 shows the efficiency scores of 283 municipalities. These scores are calculated on the basis of the purchasing characteristics.

Figure 2 Cost efficiency of municipalities related to purchasing, support at home (N = 283)



Figure 2 shows that the cost efficiency associated with purchasing varies from 60 to 100%. This means that there are municipalities that can deliver the same performance with only 60% of the current resources. The average of the cost-efficiency scores is 83%. This implies that an average municipality can deliver the same performance at 17% lower costs due to changes in purchasing.

Figure 3 shows the efficiency scores of the 283 municipalities as a histogram, which provides a better insight into the distribution of the scores.

Figure 3 Histogram of cost efficiency municipalities related to purchasing, support at home (N = 283)

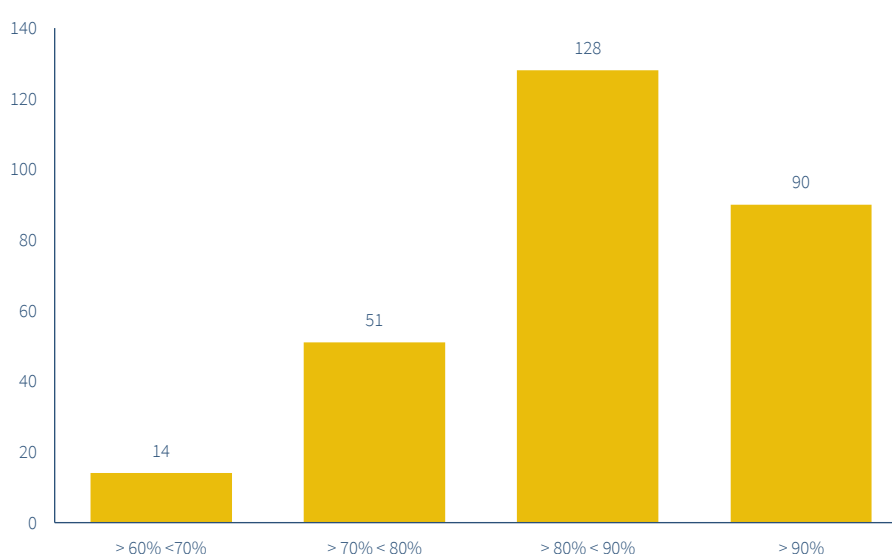


Figure 3 shows that many municipalities score below the average of 83%. Of the 283 municipalities, 65 have an efficiency score of less than 80%. For these municipalities, there seems to be considerable room for cost savings, especially for the 14 municipalities that achieve a score of less than 70%. As indicated earlier, we are statistically dealing with margins of uncertainty. The above results can therefore also be formulated a little more precisely. For 73% of the municipalities, they can improve their cost efficiency in the procurement process with a certainty of more than 90%.

The Effect of Unknowns: Cost Efficiency Not Related to Purchasing

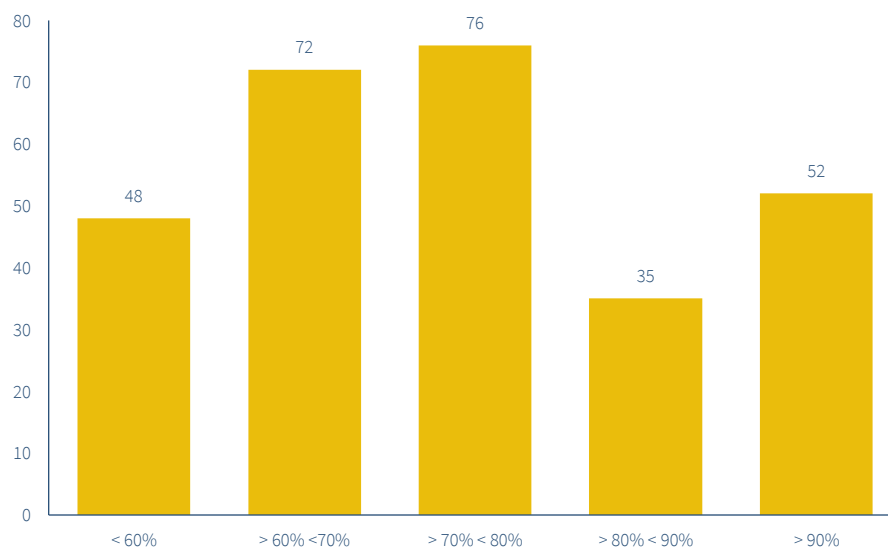
In addition, an estimate was made of the cost efficiency that cannot be related to purchasing characteristics. This so-called imperceptible cost-efficiency is shown in Figure 4. This shows that the scores vary from 29 to 100%. The average of the 283 efficiency scores is 74%.

Figure 4 Non-observable cost-efficiency of municipalities in support at home (N = 283)



Figure 5 shows the scores as a histogram.

Figure 5 Histogram of imperceptible cost-efficiency of municipalities in support at home (N = 283)



The figures show that there are many more municipalities that score low in terms of non-purchasing related cost efficiency. Of the 283 municipalities, 196 (almost 70%) have a score of less than 80%. More than half remain below the average of 74%. The differences are probably related to the difference in purchasing power of municipalities compared to the market power of care providers or administrative relationships within a collaboration or joint scheme. One hypothesis is that different geographic markets may still have different market relationships. However, an additional analysis, looking at the influence of parts of the country, shows that this hypothesis is rejected. It is also quite conceivable that one individual municipality is 'just' better at the negotiation process than another.

It is important to note that precisely because of the lack of a direct link to aspects of business operations, these figures can also be contaminated by other causes, such as registration errors or accounting corrections and the like. Nevertheless, it is useful to show these figures, because they can be an impulse for a further search for possible improvements.

Results summarized

Effects of scale and client characteristics

- There are economies of scale. In other words, a larger municipality can provide the service at a lower cost per client.
- Costs in all classes of municipalities are negatively related to the share of clients aged 60 and over. And this effect is significant. This means that the costs per unit of support for this group of clients are lower on average.
- The cost effect of the share of clients with a non-western immigration background is not significant and differs in direction (+ or -) per municipality size class.
- The effect of the share of low-income clients on costs is positive and also significant in all classes of municipalities. This implies that the costs per unit of support for this group of clients are on average higher.

Purchasing effects

- Regardless of the size of the municipality, five purchasing characteristics have similar effects on cost efficiency:
 - positive influence: duration of contract and production-oriented funding;
 - Negative impact: number of elapsed contract years, integrated tendering with youth care and a high overhead ratio.
- For the other purchasing characteristics, the results are ambivalent. The influence differs per municipality size class.
- The effects of the purchasing characteristics are often not statistically significant in all municipality size classes. Only the effects of the term of the contract (positive influence) and overhead ratio (negative effect) are significant in all classes of municipalities.

Efficiency differences related to purchasing

- The cost-efficiency scores range from 64 to 100%, with an average of 83%.
- A significant proportion of municipalities score below average, indicating opportunities for cost savings without compromising on service quality.
- Almost three-quarters of the municipalities can improve efficiency by optimizing the purchasing process.

Performance differences unrelated to purchasing

- Non-purchasing related cost efficiency ranges between 29% and 100%, with an average of 74%.
- More than half of the municipalities remain below average.
- Differences in imperceptible efficiency between municipalities may be related to differences in negotiation skills and market power between healthcare providers and municipalities.

Peer learning exchange

The results of this study offer municipalities the opportunity to increase their cost-efficiency by learning from *best practices* of comparable municipalities (*peers*) through peer learning exchange. Which *peers* these are, how they score on cost efficiency and how this is influenced by different purchasing characteristics can be determined for a large number of municipalities on the basis of the research results (see the list of municipalities in the appendix). The results can be made available on request.

Appendix

Background

The municipal tasks in the field of social support are broadly regulated in the Social Support Act (Staatsblad, 2014), which came into force in 2015. The main objective of the Social Support Act 2015 is to set (new) rules for municipal support for people who are insufficiently self-reliant or unable to participate, in particular people with a disability or chronic psychological problems. The goal is to let them live in their own environment for as long as possible. Municipalities must also provide facilities for sheltered housing and arrange social shelter for people who have left their home situation, for example because of domestic violence.

The Social Support Act leaves municipalities relatively free in the way they shape their social support (Ter Haar, 2024). However, this policy freedom is limited by budgetary restrictions. Many municipalities are struggling with deficits due to inadequate government budgets (SCP, 2022). Partly as a result of these shortages, the Ministry of Health, Welfare and Sport and the VNG have started a joint research project into the long-term sustainability of the Social Support Act 2015 (House of Representatives, 2024).

The financial problems vary from municipality to municipality. This may be related to specific socio-economic and demographic conditions, but also to differences in efficiency. Some municipalities carry out their tasks more efficiently and thus keep costs under control. Research into youth care shows that there are large differences in cost-efficiency between municipalities (Blank, Heezik & Valdmanis, 2023). This suggests that it is possible for some of the municipalities to substantially increase efficiency, creating room to reduce the financial deficits.

Because the same may apply to the municipalities' tasks under the Social Support Act, it has been decided to analyse the cost-efficiency of the municipal implementation of the Social Support Act as a follow-up to the youth care study. The method used is in line with the approach of the youth care research, but has been adjusted in a number of parts. We describe this below.

Methodology

We use a cost model to calculate the cost efficiency. A cost model shows the mathematical relationship between the costs on the one hand and the services and environmental factors provided on the other (Blank & Valdmanis, 2019; Fried et al., 2008). In addition, the model contains a component that reflects cost-efficiency. This concerns the difference in costs between best practice municipalities and other municipalities. This approach is also found in other studies (Alvarez et al., 2006; Blank, Heezik & Blank, 2023; Niaounakis & Blank, 2017). To the mathematical equation, in which the various components are incorporated, we also add a stochastic term for specification and measurement errors. The usual prices for the resources deployed have been omitted here, because we only have cross-sectional data and assume that municipalities are dealing with the same wages and prices. The estimated relationship is as follows:

$$\ln(c) = a_0 + \sum_m b_m \ln(y_m) + \sum_k d_k \ln(z_k) + eff + err \quad (1)$$

Whereby:

c = cost;

y_m = Production service m ;

z_k = percentage of deviating costs due to environmental factors;

eff = Percentage of additional costs due to inefficiency;

err = Specification and measurement error.

a_0, b_m, d_k are the parameters of the model to be estimated. The parameter is the constant. The parameters are elasticities and represent the effect of production growth on the growth of costs. a_0

$$eff = \exp[-\sum_l \theta_l \ln(u_l)] \quad (2)$$

Whereby:

u_l = purchasing characteristic of a municipality;

θ_l = parameters to be estimated.

We use a method that makes a separate estimate for each cluster of comparable municipalities. Large cities such as Amsterdam and Utrecht, for example, do not play a role in the estimate for a small municipality such as Roosendaal (Gld). We distinguish a limited number of clusters based on municipality size.

Advantages of this method are:

- A simple specification will suffice.
- Results are much more accurate than those of one analysis of all municipalities at the same time.

Model reliability testing:

- common tests, such as R2, t-tests, etc.;
- a skew test answers the question of whether there is any more (unobserved) inefficiency;
- different sets of outputs, environmental and efficiency indicators have been applied.

In this respect, we deviate from previous studies (Blank & Heezik, 2023; Blank, Heezik & Valdmanis, 2023), using *locally weighted least squares*. In those studies, we included the degree of comparability in the weighting of the estimates. The disadvantage of this method is that it creates a variety of results that actually require a follow-up analysis. The transparency of the results presented here is much greater.

Purchasing characteristics

With equation 2, we calculate the cost-efficiency of support at home that is related to the purchasing characteristics. A large part of the municipal costs for the implementation of the Social Support Act consists of expenditure on (private) providers of social support. When purchasing these services, municipalities make all kinds of choices that may affect costs and efficiency. For example, municipalities can apply different forms of outsourcing (Wind & Uenk, 2020). The three most common types of outsourcing are outsourcing through:

1. subsidy. Municipalities provide financial resources to a healthcare provider on the basis of predetermined (but limited enforceable) subsidy conditions.
2. *open house*. Municipalities enter into (enforceable) agreements with all care providers that meet their conditions. Citizens choose their own care provider and there is only delivery when a citizen registers.
3. public contract/tender. Municipalities select a limited number of care providers on the basis of predetermined (enforceable) conditions.

Various procedures can be followed for outsourcing (Wind & Uenk, 2020), such as:

- classic, legally regulated public tendering procedure: public announcement and selection on the basis of value for money;
- Zeeland model: municipality sets requirements and clients choose their own provider from contracted parties;
- Dialogue-oriented procedure: municipality and providers discuss conditions in dialogue sessions.

In addition to these choices, there are choices to be made with regard to the contract types and the method of funding when outsourcing social support. In the case of contract forms, municipalities can opt for fixed budgets (lump sum), budget ceilings and framework agreements with or without the interim entry of new providers. In terms of funding, municipalities can opt for effort-based, output-oriented or task-oriented funding or for mixed forms. Other purchasing choices made by municipalities are: whether or not to purchase social support integrally with youth care services, whether or not to cooperate with other municipalities and duration of the contracts (Wind & Uenk, 2020).

The different purchasing choices cause differences in procurement characteristics between municipalities. The 'overhead ratio' attribute has been added to this, with which we measure the municipality's effort to manage procurement. The overhead ratio is the ratio between the (netted) implementation costs and the programme costs (procurement costs).

The box below presents the ten purchasing characteristics that are included in the analysis model.

Purchasing attributes in analytics

1. **Cooperation:** number of municipalities in partnership;
2. **Duration:** number of years for which the agreement is valid;
3. **Expired contract years:** based on the start year of the agreement;
4. **Type of subcontracting** (type of implementing instrument):
 - 'Open house';
 - Other (public contract or subsidy);
5. **Type of purchasing procedure (A):**
 - 'Dialogue';
 - Other proceedings (mainly open procedures);
6. **Type of purchasing procedure (B):**
 - 'Zeeuws';
 - Other proceedings (mainly open procedures);

7. Contract form:

- Framework agreement;
- Framework agreement with budget cap or with fixed budget;

8. Form of funding:

- Effort-oriented;
- Other (production- or task-oriented or mixed);

9. Integrality:

- Contracts tendered with youth care;
- Agreements not tendered with youth care;

10. Overhead:

- Ratio of implementation costs to programme costs.

Statistical description

Table B1 contains a statistical description of the original data as used in the statistical analysis. No selection has yet been made of municipalities that were ultimately included in the analysis. For the analysis, only the data from those municipalities for which none of the variables are missing are used. In the case of the overhead ratio, extreme values are capped. This concerns a limited number of municipalities.

Table B1 Statistical description of all variables used in the model

Variable	Observations	Average	Standard deviation	Minimum	Maximum
Cost	318	5502,979	10779,790	0,994	132208
Number of clients	310	941,694	1596,142	50,000	18475
Proportion of non-western immigrants	321	0,083	0,080	0,005	0,544
Share of over-60s	321	0,391	0,110	0,005	0,789
Share of low-income	321	0,524	0,083	0,235	0,727
Number of cooperating municipalities	342	5,099	2,829	1,000	12
Contract duration	344	3,955	2,090	1,000	8
Years in contract	342	4,053	2,374	1,000	8
Instrument (<i>open house</i>=1)	344	0,294	0,456	0,000	1
Procedure (<i>dialogue</i>=1)	344	0,334	0,472	0,000	1
Procedure (<i>Zeeuws</i>=1)	344	0,227	0,419	0,000	1
Contract (<i>framework agreement</i>=1)	344	0,840	0,367	0,000	1
Funding (<i>production-oriented</i>=1)	344	0,555	0,498	0,000	1
Integrality with youth care (<i>yes</i>=1)	344	0,256	0,437	0,000	1
Overhead ratio	344	0,156	0,146	0,010	0,500

Estimation results

The analyses are carried out on four different databases, distinguished by four size classes of municipalities:

- up to 20,000 inhabitants (N = 56);
- 20.001-35.000 Inhabitants (N = 97);
- 35.001-60.000 Inhabitants (N = 75);
- from 60,001 inhabitants (N = 55).

To ensure that the efficiency measurements of the individual municipalities at the tails of the clusters (e.g. a municipality with 19,950 inhabitants) are also based on larger municipalities, we use larger (overlapping) size classes for the regression analyses:

- up to 30,000 inhabitants (N = 125);
- 15.001-40.000 Inhabitants (N = 138);
- 25.001-70.000 Inhabitants (N = 146);
- from 35,000 inhabitants (N = 130) .

Table B2 contains the estimation results of the analyses by size class of municipalities. The values with a statistical significance of 5% and 10% are indicated by ** and *, respectively.

Table B2 Results summarised: parameter estimates by size class of municipalities

	< 30.000	15.001-40.000	25.001-70.000	> 35.000
Constant	-1,152 **	-1,207 **	-1,216 **	-1,081 **
Number of clients	0,812 **	0,772 **	0,875 **	0,895 **
Proportion of non-western immigrants	0,016	-0,009	-0,017	0,000
Share of over-60s	-0,100 *	-0,276 **	-0,231 **	-0,300 **
Share of low income	0,400 **	0,631 **	0,409 **	0,361 *
Number of cooperating municipalities	-0,011	0,007	0,009	-0,006
Contract duration	-0,057 **	-0,037 **	-0,017 *	-0,023 *
Years in contract	0,006	0,011	0,007	0,024 **
Instrument (open house=1)	-0,002	0,051	0,051	0,018
Procedure (dialogue=1)	0,097	0,109 *	0,047	-0,086
Procedure (Zeeuws=1)	-0,158	0,000	-0,030	0,004
Contract (framework agreement)=1)	0,095	-0,059	-0,005	-0,008
Funding (production-oriented=1)	-0,137	-0,111 *	-0,020	-0,054
Integrity with youth care (yes=1)	0,176 **	0,079	0,025	0,000
Overhead ratio	0,677 **	0,570 **	0,549 **	0,554 **
Number of observations	125	138	146	130
R-Square	0,82	0,76	0,87	0,94
Log likelihood	-7,72	15,33	45,94	26,09

** p < 0,05, * p < 0,1

Names of the 283 municipalities in final analysis

Aalten	Brummen	Gemert-Bakel	Katwijk
Achtkarspelen	Brunssum	Gennep	Kerkrade
Alblasserdam	Bunnik	Gilze en Rijen	Krimpen aan den IJssel
Albrandswaard	Bunschoten	Goes	Krimpenerwaard
Alkmaar	Buren	Goirle	Laarbeek
Alphen-Chaam	Capelle aan den IJssel	Gorinchem	Land van Cuijk
Altena	Castricum	Gouda	Landgraaf
Ameland	Cranendonck	Groningen	Lansingerland
Amersfoort	Dalfsen	Gulpen-Wittern	Laren
Amsterdam	Dantumadiel	Haaksbergen	Leeuwarden
Apeldoorn	De Bilt	Haarlem	Leiden
Arnhem	De Fryske Marren	Haarlemmermeer	Leiderdorp
Assen	De Ronde Venen	Halderberge	Leidschendam-Voorburg
Asten	De Wolden	Harderwijk	Lelystad
Baarle-Nassau	Den Helder	Hardinxveld-Giessendam	Leudal
Barendrecht	Deurne	Harlingen	Leusden
Barneveld	Deventer	Hattem	Lingewaard
Beek	Diemen	Heemskerk	Lisse
Beekdaalen	Dijk en Waard	Heerenveen	Lochem
Beesel	Dinkelland	Heeze-Leende	Loon op Zand
Berg en Dal	Doesburg	Heiloo	Lopik
Bergeijk	Doetinchem	Hellendoorn	Losser
Bergen L	Dongen	Hellevoetsluis	Maasdriel
Bergen NH	Drimmelen	Helmond	Maasgouw
Bergen op Zoom	Dronten	Hendrik-Ido-Ambacht	Maassluis
Berkelland	Druten	Hengelo	Maastricht
Bernheze	Echt-Susteren	Heusden	Meerssen
Best	Ede	Hillegom	Meerijstad
Beuningen	Eemnes	Hilvarenbeek	Meppel
Beverwijk	Eemsdelta	Hilversum	Midden-Drenthe
Bladel	Eersel	Hoeksche Waard	Midden-Groningen
Blaricum	Eijsden-Margraten	Hof van Twente	Molenlanden
Bloemendaal	Eindhoven	Hollands Kroon	Montferland
Boekel	Elburg	Hoogeveen	Montfoort
Borne	Enschede	Horst aan de Maas	Mook en Middelaar
Borsele	Epe	Houten	Neder-Betuwe
Boxtel	Ermelo	Huizen	Nederweert
Breda	Etten-Leur	Hulst	Nieuwegein
Brielle	Geertruidenberg	Kampen	Nijkerk
Bronckhorst	Geldrop-Mierlo	Kapelle	Nijmegen

Nissewaard	Rucphen	Veenendaal	Zwartewaterland
Noardeast-Fryslân	Schagen	Veere	Zwijndrecht
Noord-Beveland	Scherpenzeel	Veldhoven	Zwolle
Noordenveld	Schiedam	Velsen	
Noordoostpolder	Schouwen-Duiveland	Venlo	
Nuenen, Gerwen en Nederwetten	's-Gravenhage	Venray	
Nunspeet	's-Hertogenbosch	Vijfheerenlanden	
Oegstgeest	Simpelveld	Vlaardingenveld	
Oirschot	Sint-Michielsgestel	Vlissingen	
Oldambt	Sittard-Geleen	Voerendaal	
Oldebroek	Sliedrecht	Vught	
Oldenzaal	Sluis	Waadhoeke	
Olst-Wijhe	Smallingerland	Waalwijk	
Oost Gelre	Soest	Waddinxveen	
Oosterhout	Someren	Wageningen	
Ooststellingwerf	Son en Breugel	Weert	
Opsterland	Stadskanaal	West Betuwe	
Oss	Staphorst	West Maas en Waal	
Oude IJsselstreek	Steenbergen	Westerkwartier	
Ouder-Amstel	Steenwijkerland	Westerveld	
Oudewater	Stein	Westerwolde	
Overbetuwe	Súdwest-Fryslân	Weststellingwerf	
Papendrecht	Terneuzen	Westvoorne	
Peel en Maas	Terschelling	Wijchen	
Pekela	Texel	Wijdmeren	
Pijnacker-Nootdorp	Teylingen	Wijk bij Duurstede	
Purmerend	Tholen	Winterswijk	
Putten	Tiel	Woensdrecht	
Raalte	Tilburg	Woerden	
Reimerswaal	Tubbergen	Woudenberg	
Renkum	Tynaarlo	Zaltbommel	
Renswoude	Tytsjerksteradiel	Zandvoort	
Reusel-De Mierden	Uitgeest	Zeewolde	
Rheden	Uithoorn	Zeist	
Ridderkerk	Urk	Zevenaar	
Rijssen-Holten	Utrecht	Zoetermeer	
Roerdalen	Utrechtse Heuvelrug	Zoeterwoude	
Roermond	Vaals	Zuidplas	
Roosendaal	Valkenburg aan de Geul	Zundert	
Rotterdam	Valkenswaard	Zutphen	

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Colophon

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