

Federalism and the estimation of criminal justice costs in Switzerland

Expenditure on security, justice and the enforcement of criminal sanctions 1990–2021

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Security, justice and the enforcement of criminal sanctions are at the heart of the regalian activities, and in Switzerland they are essentially the responsibility of the cantons. The costs of criminal justice, including police activities, are difficult to pin down, which is why we are proposing an initial exploratory analysis covering the period 1990-2021, based on statistics on expenditure by canton and by function published by the Federal Finance Administration (FFA), in harmonized and comparable form. The following indicators have been selected for this ongoing project: expenditure per capita, and expenditure as a proportion of total public spending. As for the initial results, the comparisons highlight major differences between the cantons in terms of practices and available resources, as well as geographical location, population size and prevailing culture. Trends point to a gradual relative stabilization of spending on security, while 2011 would appear to be a pivotal year in terms of criminal justice costs, in line with the introduction of the Swiss Criminal Code Procedure (CCP). Methodological challenges and new results would be presented.

Bibliographie

Christophe Koller / Daniel Fink (2024), Les coûts méconnus de la justice pénale en Suisse : dépenses pour la sécurité, la justice et l'exécution des sanctions pénales, 1990-2021, in: Ahmed Ajil, Jörg Arnold, Daniel Fink, Françoise Genillod, Was ist die Strafjustiz wert? / Que vaut la justice pénale?, Actes du Congrès SAK-GSC 2024, Basel: Helbing & Lichtenhahn, pp. 37-56

CC : Criminal Code

CCP : Criminal Code Procedure

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1. Introduction

The costs of criminal justice are largely unknown, despite being the subject of recurring debate. Debates, mainly of a political nature, revolving around migration flows and a possible link with the increase in crime, are currently putting pressure on the justice system, as are the proliferation of sporting and cultural events, citizen demonstrations and major national and international events, which require increased security measures. These questions and the crisis of credibility facing institutions, including the justice system, fuelled by pressure groups and parliamentarians and relayed by the media, call into question the missions of the police and the justice system, but also the prison system.

During the New Public Management reforms of the 1990s and 2000s, *Economiesuisse* among other employers' lobby, criticised the rapid increase in spending by the Confederation, cantons and municipalities on security and justice (Le Temps, 6 November 2003). Doubts are regularly raised about the need to build new prisons and the costs of detention measures. Opinions differ on excessive workloads in the justice system, as well as in security and staffing shortages. A postulate by National Councillor Glanzmann-Hunkler, a member of the Centre group, called on the Federal Council to account for the economic costs of crime (Postulate 14.3141, dated 19.03.2014). The postulate was shelved after two years, as the complexity of the issues did not allow for a response within the usual timeframe.

Plans to expand prisons, such as in Geneva and the canton of Vaud, which could lead to overcrowding, argue in favour of more in-depth research into the future of imprisonment as a means of reducing crime, while also considering the ageing population and demographic decline in Switzerland and Europe. Abroad, particularly in France, questions

are multiplying. In May 2021, *Le Monde diplomatique* ran the headline: « *Une justice au bord de l'implosion* », referring to chronic overwork, staff shortages, a 'pile-up of reforms without an overall vision' and failing infrastructure.

This raises several questions. How much does criminal justice cost in Switzerland, and how has this cost evolved over time? What proportion of total public expenditure is spent on law and order and security? How is this expenditure distributed and how has it evolved in each canton? What are the real needs of those involved, and for what tasks? Should budgets for security, justice and the enforcement of criminal sanctions be reduced or, on the contrary, increased? What is the impact of legislative changes and reforms in this area? Do the 24-hour society, the closure of Europe's external borders and the ageing population influence spending on security and justice? Is federalism a factor in additional costs? Do economic or health crises (such as the COVID-19 pandemic) have an impact on security and justice spending? What proportion of justice activities is criminal in nature? Can differences in cantonal practices explain disparities in per capita spending?

The factors impacting the criminal justice system can be numerous, and the list of questions is long, also regarding methodology and available sources. Only some of these can be addressed in this article.

It is therefore necessary to specify the subject of study and find an analytical model. Our objective will thus be to estimate total expenditure in « law and order and security », describing developments since the early 1990s, broken down by function. Explaining the fluctuations over time and the differences between the geographical entities considered will be part of an analysis that will need to be explored in greater depth at a later stage.

A review of the literature, including *Helveticat*, reveals a lack or even absence of studies on this subject, as well as on the financial impact of crime in Switzerland. The few Swiss studies related to the issue of costs prioritise topics related to drug use and trafficking, respectively domestic violence, and most of them date back more than twenty years. Swiss criminology textbooks, although voluminous, do address neither the issue of crime expenditure and costs nor that of criminal justice institutions.

The various economic think tanks, despite specialising in financial issues affecting government activities, show little interest in this area. The culture of « lean government » and the consequent reduction in public administration staff generally has little impact on the police and judicial forces, except to slow down the adaptation of their staff numbers. The activities of the 'criminal justice chain' as we envisage it in this article involve many actors and tasks, from offences dealt with by the police (including municipal police) to prisons, public prosecutors and courts.

2. Method, sources and limitations

It should be noted that the costs of the criminal justice system are difficult to quantify. We will therefore limit ourselves here to the economic costs considered synonymous with government expenditure. There are many services and actors involved, and the sources of information are diverse. Three areas should be considered: security (police and judicial police [PJ]), justice (public prosecutor's office and courts), and detention and enforcement of criminal sanctions (remand centres, prisons and institutions for the enforcement of sentences and measures, including in the community). This study should undoubtedly mention the revenue generated by criminal proceedings, such as the amounts collected from financial penalties imposed, fines, and confiscations, sometimes substantial, ordered by the courts. Reimbursements of legal costs, i.e. financial income capable of covering a significant portion of expenditure, should also be considered. However, to save time, we will not deal with these revenues here, as they will be the subject of another study. Similarly, we will not consider the subsidies that the Confederation pays to the cantons as a contribution to the construction of institutions for the treatment of minors and for the deprivation of liberty of adults, or for pilot projects in the field of the enforcement of sentences and measures or probation.

Given the complexity of the subject, we decided to focus on the public expenditure statistics of the *Federal Finance Administration* (FFA). These statistics are based on a «harmonised accounting model for cantons and municipalities » (MCH2, SF model), which has provided a solid basis for comparative analysis since 1990. Using this model, we selected the area « 1. Order and security », distinguishing between three sub-areas: « 11. Security », comprising expenditure on the police, « 12. Justice », which includes expenditure on the judiciary and justice departments, and « 13. Enforcement of sentences », covering expenditure on preventive detention and the enforcement of sentences. This source provides results according to the nature and function of expenditure, but also according to the type of employer: cantons, municipalities and the Confederation. In view of the cantonal jurisdiction over justice and security (and that of municipalities in certain cantons), we have used the total cantonal and municipal expenditure per canton. The available statistics cover the period from 1990 to 2021.

Other sources were used for international comparisons, such as statistics from the European Commission for the Evaluation of Justice (CEPEJ) or statistics from the OECD or EUROSTAT. The cantonal survey on the evaluation of justice (ECEJ) allows comparisons to be made between cantons in terms of budget, personnel and judicial activities according to the type of employer (public prosecutor's office, courts of first and second instance).

The overall figures taken from the AFF mainly include expenditure on staff, equipment, buildings and investments, the latter of which can be significant, for example when new prisons are built.

The indicators used are expenditure per capita, its breakdown by function and the indexed change (base 100 = 1990). It should be noted that we have not taken inflation into account, as the period was characterised by relative monetary stability.

3. The costs of criminal justice in figures: an exploratory analysis

This chapter presents an exploratory analysis of the costs of criminal justice at the national and international levels (aggregate level) and by canton (disaggregated level). The first part presents the general trend in expenditure in Switzerland based on cantonal and municipal expenditure for the function « 1. Order and security ». As indicated above, we distinguish between expenditure on security (11), justice (12) and the enforcement of criminal sanctions (13), with « security » mainly covering the costs of cantonal and municipal police forces, excluding payments to private security agencies. « Justice » includes expenditure by cantonal justice departments, including the judiciary. The enforcement of criminal sanctions includes remand prisons, penitentiary or correctional facilities, criminal sanctions enforcement authorities and probation services.

The second part presents government expenditure by function in an international perspective to situate Switzerland in this context.

The third part describes the evolution and distribution of cantonal and municipal expenditure by canton, thus highlighting the specific features of local policies in the field of law and order and security and the changing priorities of the same authorities.

3.1 Changes in cantonal and municipal expenditure on law and order and security

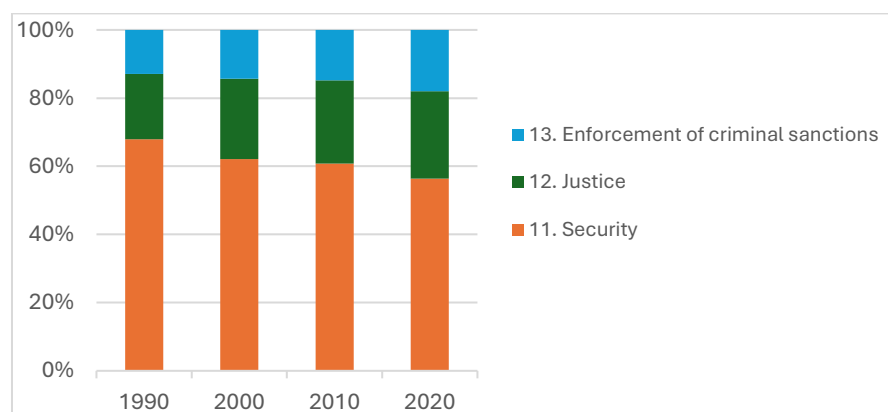
Between 1990 and 2020, cantonal and municipal expenditure doubled from 64 to 141 billion, while federal expenditure tripled from 32 to 89 billion CHF. These increases are significantly higher than population growth (+28%). Expenditure by function shows significant differences between the various activities. Expenditure on law and order and security rose from 5.56 to 11.3 billion, with a particularly marked increase in criminal sanctions, which amounted to 431 million in 1990 and 1.41 billion in 2020, slightly ahead of the increase in justice expenditure, which rose from 0.64 to 2 billion (Fig. 1, 2).

Fig. 1 Change in expenditure on law and order and security by type of employer 1990–2020 (cantons and municipalities, and Confederation, CHF 1,000 and indexed value 1990=100)

Functions according to employer type	in 1000 CHF				Base 100 = 1990			
	1990	2000	2010	2020	1990	2000	2010	2020
A.. Expenses cantons + municipalities	63 527 506	90 603 767	111 565 703	141 338 528	100.0	142.6	175.6	222.5
1. Order & security	5 561 055	6 963 421	9 318 803	11 340 711	100.0	125.2	167.6	203.9
11. Security	2 270 037	2 845 606	3 899 839	4 445 468	100.0	125.4	171.8	195.8
12. Justice	640 324	1 077 918	1 568 953	2 014 724	100.0	168.3	245.0	314.6
13. Enforcement of criminal sanctions	430 655	658 003	950 235	1 417 926	100.0	152.8	220.6	329.2
Total 11, 12, 13	3 341 016	4 581 527	6 419 027	7 878 118	100.0	137.1	192.1	235.8
B. Expenses Confederation	32 318 937	49 324 114	61 604 335	89 256 536	100.0	152.6	190.6	276.2
Public prosecutor of Confederation	NA	NA	35 287	72 613				
Tribunals of the Confederation	24 704	36 088	184 197	200 483	100.0	146.1	745.6	811.5
Resident population	6 750 697	7 204 058	7 870 136	8 670 295	100.0	106.7	116.6	128.4

Source: FFA, ECEJ for the Confederation Public Prosecutor's Office and the Federal Courts, own calculations. © ESEHA-CHstat-sJustice.

Fig. 2 Repartition of expenditure on law and order and security by type of employer 1990–2020 (cantons and municipalities, CHF 1,000 in %)



Source: FFA, own calculations. © ESEHA-CHstat-sJustice.

Expenditure growth followed different patterns during the period under review. After coming to a halt in the 1990s, expenditure has risen sharply since the 2000s. Expenditure on justice remained stable during the 1990s, before beginning a steady increase, marked by a sharp acceleration between 2010 and 2011, corresponding to the introduction of the unified Criminal Procedure Code (Fig. 3, next page).

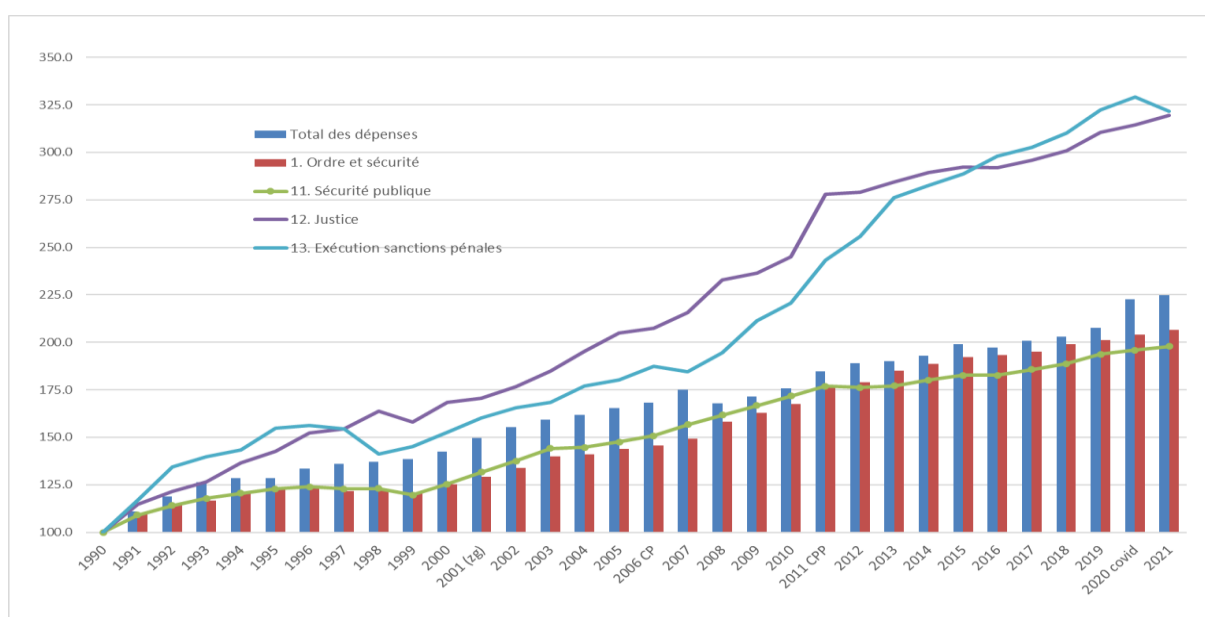
In 2020, expenditure on law and order and security accounted for 8% of public expenditure by cantons and municipalities, of which 3.1% was for security, 1.4% for

justice and 1% for criminal sanctions (Fig. 2). The share of the total budget allocated to « security» fell by two points, from 41% in 1990 to 39% in 2020, while that for justice rose from 12% to 18%, as did that for the enforcement of sentences and measures, which rose from 7% to 12%.

Per capita public expenditure clearly reflects the three-stage evolution of security, with strong growth in public expenditure in the early 1990s followed by a slowdown, before rising sharply again since 2001 and 2011 respectively (Fig. 4).

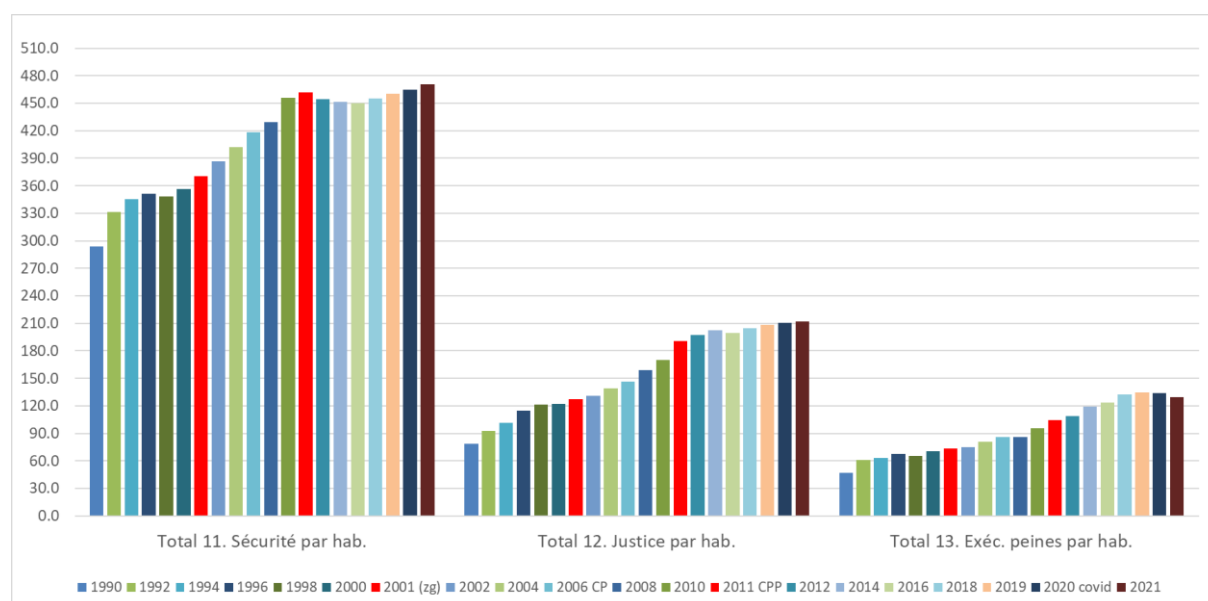
Let us recall here the Parliament of the Canton of Zug shooting on 27 September 2001, which, together with the 9/11 attacks in New York, marked the beginning of a decade of spending on security, particularly in public spaces, accentuated by the opening of internal borders within the EU following the entry into force of bilateral free movement agreements (2002). The growth in spending followed different patterns during the period under review.

Fig. 3 Cantonal and municipal expenditure by function: total, police, justice and enforcement of sentences 1990-2021 (Base 100 = 1990)



Source and copyright: FFA, own calculations by ESEHA-ESSA.

Fig. 4 Cantonal and municipal expenditure on law and order per capita, by function, 1990–2021



Source: FFA, own calculations. © ESEHA-CHstat-sJustice (4921/4313).

In parallel, federal expenditure increased by +276%, rising from CHF 32 billion to CHF 89 billion (FFA, own calculations). Expenditure on law and order and security rose from CHF 6.4 billion to CHF 6.9 billion between 1990 and 2020, covering more than two-thirds of the costs of the armed forces. The remaining amounts finance customs, the public prosecutor's office and the federal courts (MPC, Federal Court). It is worth noting here that there was a contextual decline in military expenditure during the period 2000-2010, corresponding to a phase of restructuring and modernisation of the Swiss armed forces. The share of expenditure on law enforcement and security, including defence, in total federal expenditure fell from 20% to 8%.

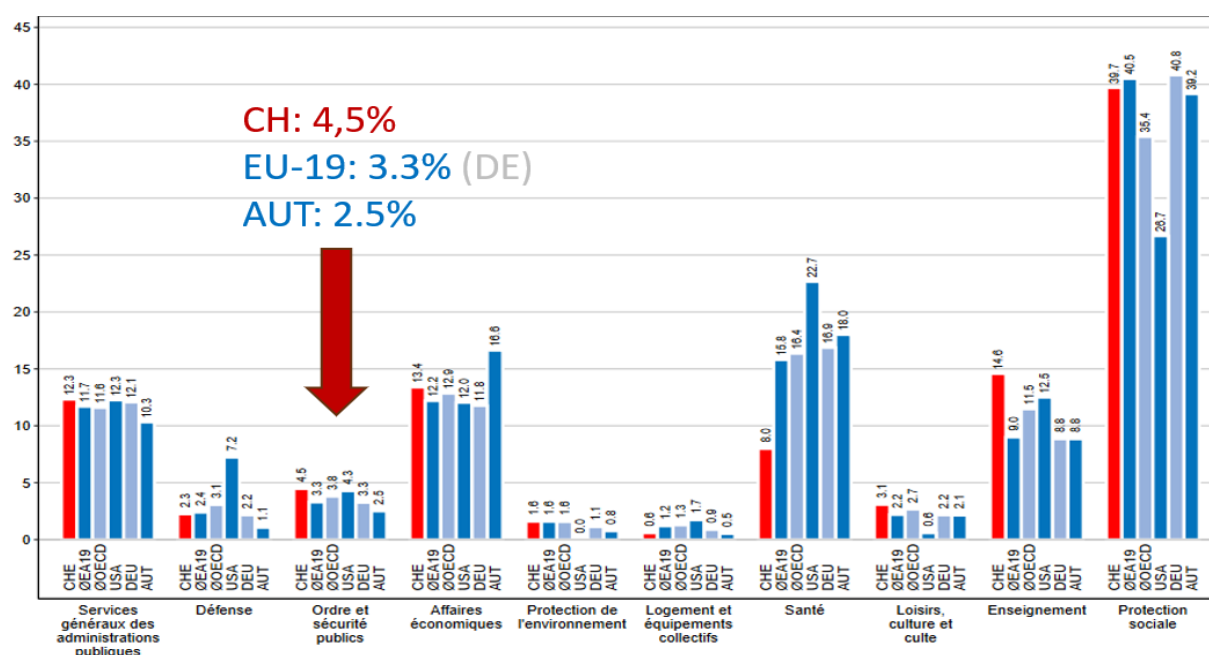
For justice, the trend is more constant, with an upward trend already beginning in 2007 with the revision of the Criminal Code, but more pronounced in 2011, due to the entry into force of the unified code of criminal procedure.

The costs of enforcing sanctions came to a halt around 2008, probably because of the 2007 revision of the Swiss Criminal Code, which reduced the use of custodial sentences by increasing the limits for suspended sentences and introducing partial suspended sentences, fines and community service. Expenditure has been rising again since 2011, slowed down at the end of the study period by the COVID-19 pandemic. Figures from the Federal Statistical Office (FSO) show a phase of *decarceration* in Switzerland, which has also been observed in other countries.

3.2 Switzerland in international comparison

With 4.5% of GDP devoted to law and order in 2021, Switzerland is on a par with the United States, above the average for the 19 countries of Western Europe (2.4%) and the OECD (3.8%). Germany allocates 3.3%, while a country comparable to Switzerland, such as Austria, which is also exposed to migratory pressures, allocates 2.5% (Fig. 5).

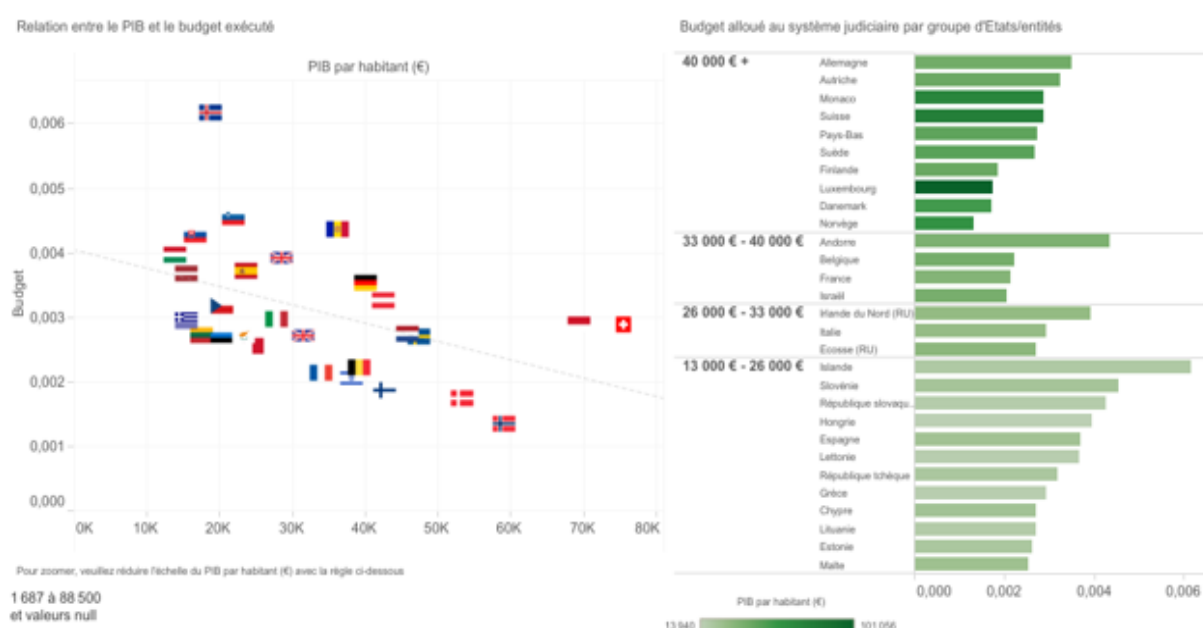
Fig. 5 Government expenditure by function, as a percentage of total expenditure in 2021



Source: IMF-OECD (countries), BD-SFP; and BD COFOG EUROSTAT (EU and EA-19).

Based on the results of the European Commission for the Evaluation of Justice (CEPEJ-STAT), Switzerland also stands out in terms of GDP spent on justice, with a level exceeding €200 per capita (Fig. 6). It ranks alongside the Principality of Monaco, far ahead of Germany, Austria, Sweden and the Netherlands. Belgium, Finland and France, even more so than Denmark and Norway, are characterised by a low per capita budget for justice relative to their economic strength. In Switzerland's case, however, it is important to consider the high level of salaries, including for public prosecutors, with expenditure amounting to €65 per capita on average across the 46 countries of the Council of Europe, compared with €14 in France. Comparable countries such as Denmark (€23) and the Netherlands (€35) spend less on public prosecutors. It should be noted here that the number of Swiss prosecutors per 100,000 inhabitants (11) is in line with the European average. This suggests a “salary effect”, even considering the number of non-prosecutor staff (20.3 per 100,000 inhabitants), which is higher than the average for Council of Europe countries (15.2).

Fig. 6 Relationship between GDP and justice budget expenditure per capita, by country, 2020



Source: CEPEJ-STAT.

Figure 6 also shows that spending on justice (budget) correlates with GDP (GDP per capita), with Switzerland above the x-axis, as are Germany and Austria, while Belgium, France, Denmark and Norway are below it.

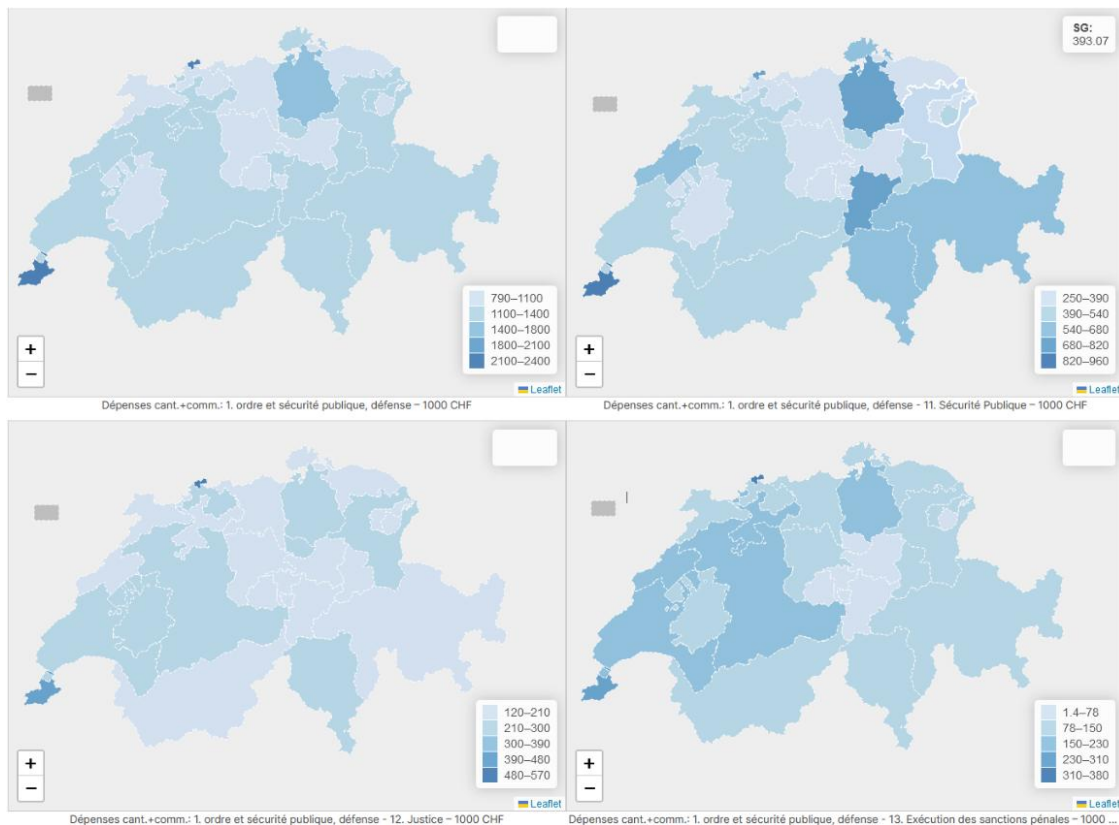
3.3 The cantons: guarantors of public safety, justice and the enforcement of criminal sanctions

In Switzerland, the administration of justice is a cantonal responsibility, subject to the federal judicial organisation. It should also be noted that, in terms of the enforcement of criminal sanctions, the Swiss cantons collaborate on the basis of agreements, including tariff agreements, through three concordats: the Latin Concordat (FR, GE, JU, NE, TI, VD, VS), the Concordat of Eastern Switzerland (AI, AR, GL, GR, SH, SG, TG, ZH) and the Concordat of North-Western and Central Switzerland (AG, BE, BL, BS, OW, NW, LU, SO, SZ, UR, ZG).

The FFA's statistics make it possible to track changes in expenditure by function, type of employer, and therefore by canton and concordat. Per capita expenditure shows, first, a link between expenditure on law and order and security and the level of wealth of the cantons. Urbanised cantons have a high GDP per capita and serve as economic and financial centres. They attract people from surrounding regions in terms of employment, but also in terms of cultural and sporting events. Their security systems are therefore under greater strain due to high daily traffic flows, but also, and probably, due to the increased professionalisation of their systems and personnel.

However, the indicators show differences in priorities, with particularly high per capita spending on security in the cantons of Basel-Stadt and Geneva, Zurich and Neuchâtel respectively. Above-average expenditure is also observed in the Alpine cantons of Graubünden (GR), Uri (UR) and Ticino (TI), probably due to the control of traffic on transalpine routes, but also to tasks relating to the protection of strategic infrastructure or borders.

Fig. 7 Mapping of cantonal and municipal expenditure by function and per capita in 2021



Source: FFA, calculations and copyright ESEHA-CHstat-sJustice (4921, 6943, 6944, 6945).

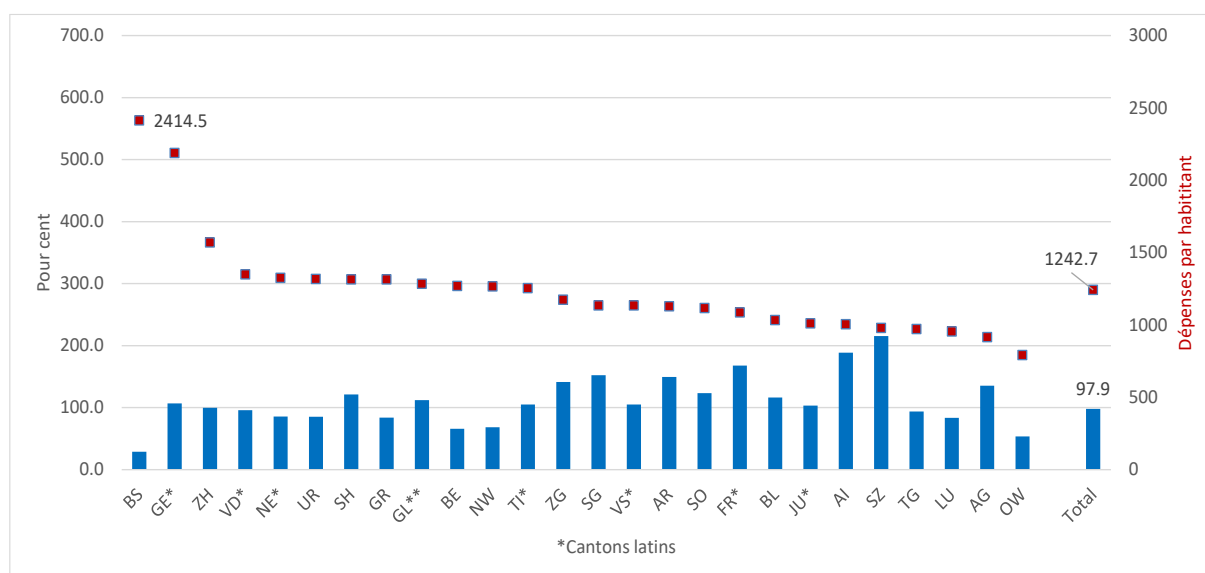
The previous maps show cantonal and municipal expenditure per capita and per canton (Fig. 7), with the first map on the top left showing the total for « law and order». The map on the top right shows « public safety», the map on the bottom left shows « justice » and the map on the bottom right shows « enforcement of criminal sanctions ». The most densely populated cantons (BS, GE, ZH), with a higher GDP per capita, are characterised by higher expenditure, particularly on security, as are the border cantons (GR, NE, SH, TI). Added to these is the special case of the canton of Uri, which is strongly influenced by tasks related to the Gotthard motorway that runs through it.

How have public spending on criminal justice evolved by canton over the past 30 years? Spending on law and order and security rose by 106% between 1990 and 2021, more than doubling, with significant variations from one canton to another. The increase is particularly pronounced in certain German-speaking cantons (AI, BL, NW and SZ), exceeding 140%, probably due to a form of catch-up. Conversely, the cantons of north-

western Switzerland (BE, BS, JU) and Obwalden are characterised by a more moderate increase of less than 80%. For Basel-Stadt and Bern, this result is probably due to an already high level of expenditure at the beginning of the period. For the period studied, five out of seven Latin cantons (FR, GE, TI, VD, VS) exceed the average increase.

Figure 8 shows the variation for public safety only in percentage terms, with results sorted in descending order of per capita expenditure on order and safety. Figures 9 and 10 concern justice and the enforcement of criminal sanctions in the same order. The highest per capita expenditure is observed for BS and GE regardless of function, and the lowest for AG and OW. Since the 2000s, and especially since 2011, most cantons have allocated more funds to justice and the enforcement of penalties.

*Fig. 8 Change in cantonal and municipal expenditure on **law and order only**, 1990-2021 (%) Ranking in descending order of per capita expenditure for function 1. Law and order in 2021 (right axis)*

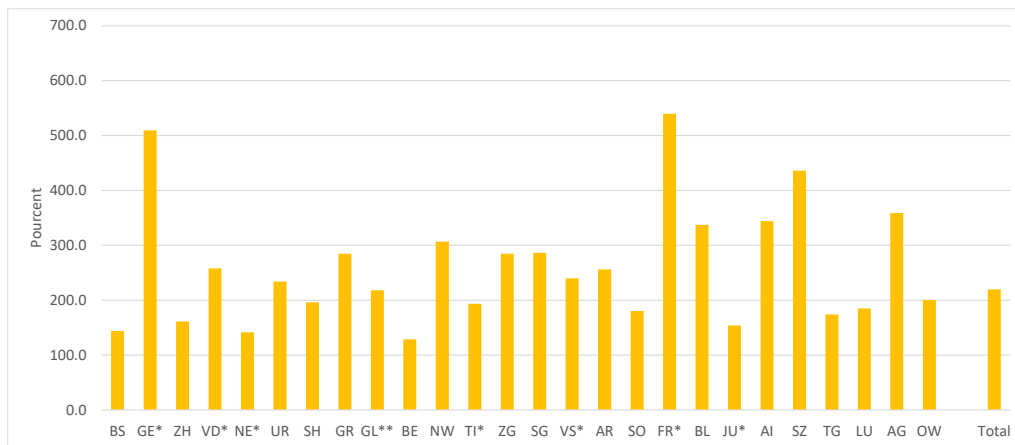


Source: AFF, calculations and copyright ESEHA-CHstat-sJustice (4921, 4921/4313); (*) Latin cantons.

Over the entire period, the largest variations in security (>100%) between 1990 and 2021 were observed in AG, AI-AR, BL, FR, GL SG, SH, SO, SZ and ZG, and the smallest in BE, BS and NW-OW (Fig. 8).

Justice has been strengthened particularly (>300% of cantonal and municipal expenditure) in Geneva and Fribourg, but also in certain cantons in German-speaking Switzerland (AG, AI, BL, NW, SG, SZ) and eastern Switzerland, and to a lesser extent in the cantons of north-western Switzerland (BE, BS, JU, NE, SO) and Zurich (Fig. 9).

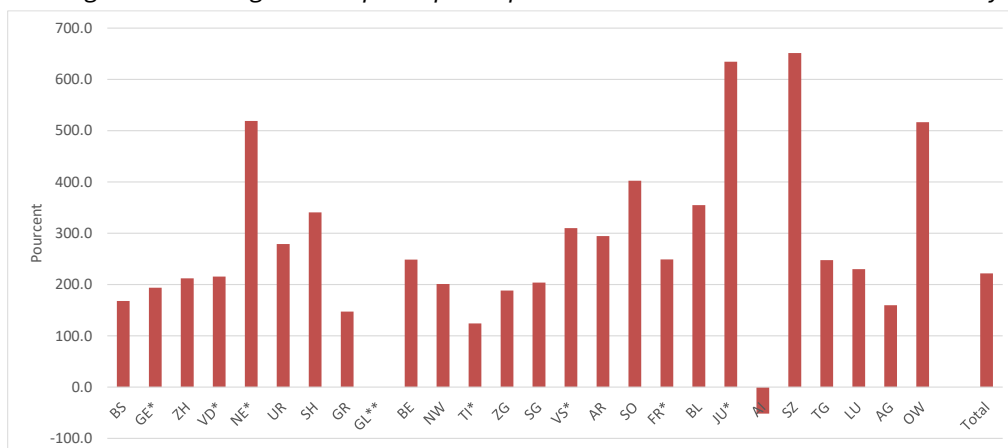
*Fig. 9 Change in cantonal and municipal expenditure on **justice only**, 1990-2021 (in %) Ranking in descending order of per capita expenditure for function 1. Order and security*



Source: FFA, calculations and copyright ESEHA-CHstat-sJustice (6944); (*) Latin cantons.

Fig. 10 Change in cantonal and municipal expenditure on the enforcement of criminal sanctions only, 1990-2021 (in %)

Ranking in descending order of per capita expenditure for function 1. Order and security

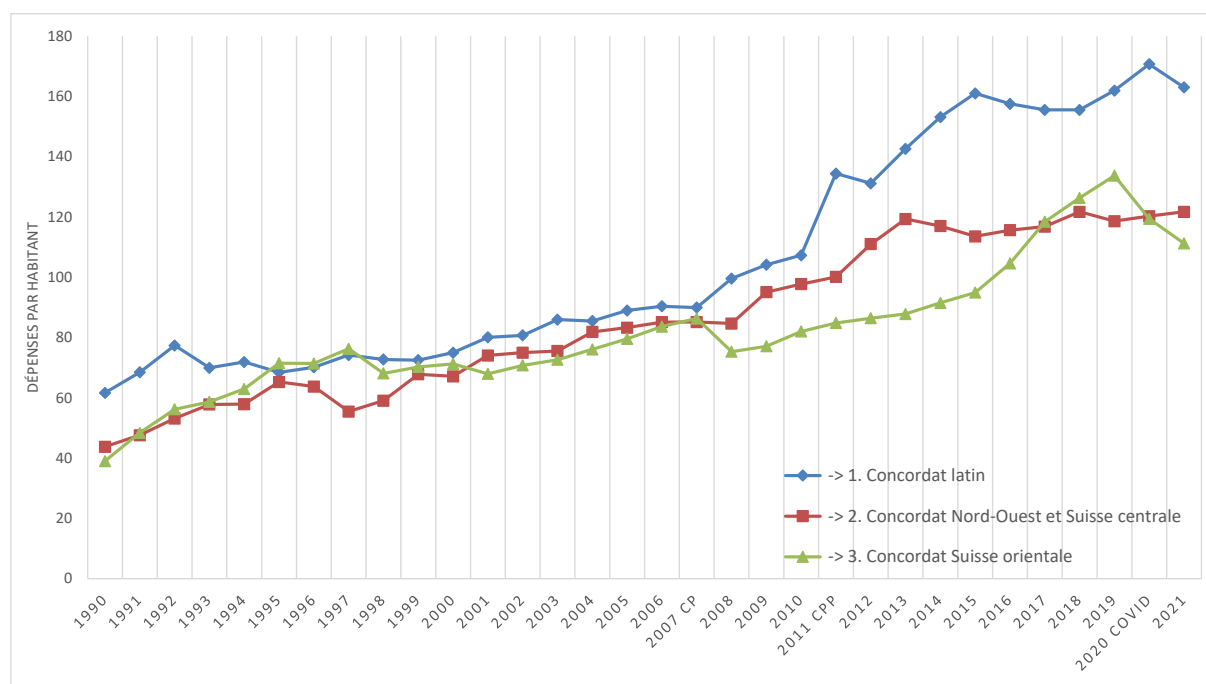


Source: FFA, calculations and copyright ESEHA-CHstat-sJustice (6945); (*) Latin cantons; (**) for GL +2476.6%!

The variation in expenditure around criminal sanctions enforcement is less uniform, with a sharp increase in certain cantons in German-speaking Switzerland (>200% for AR, BE, BL, OW, SG, SH, SO, UR, SZ) and French-speaking Switzerland (FR, JU, NE, VS) (Fig. 10). However, cantons that already have large institutions for the enforcement of sentences or pre-trial detention are characterised by a more moderate increase (AG, BE, BS, FR, GE, TI, VD, ZH).

The evolution of expenditure on the enforcement of criminal sanctions per capita shows a higher level of costs for the cantons of the Latin Concordat (Fig. 11). The particularly marked acceleration since 2011 is linked to the construction and opening of the *Curabilis Center* for criminal measures in Geneva. In general, costs are primarily influenced by the construction, conversion and opening of detention centres.

*Fig. 11 Cantonal and municipal expenditure per capita for the **enforcement of criminal sanctions** according to the concordat 1990-2021*



Source: FFA, calculations and copyright ESEHA-CHstat-sJustice (6943, 6943, 6945/4313).

4. Conclusion

This article addresses a topic that has been largely and surprisingly understudied. We can only estimate the expenditure of the criminal justice system in Switzerland based on available statistics on the evolution of resources allocated to law and order and security, mainly by the cantons and municipalities according to their respective competences. The analysis and interpretations proposed here are therefore only partial and deserve to be explored in greater depth at a later date.

It was appropriate to propose a dual perspective, both longitudinal and comparative, based on the available sources. We therefore based our analysis primarily on the public expenditure statistics published by the FFA, as the MCH2 accounting model has the advantage of harmonising the 26 cantonal systems, thereby facilitating the comparability of results. We chose to add cantonal and municipal expenditure together to consider the main public sector actors in each canton.

Despite a doubling of expenditure on law and order and security between 1990 and 2021, this share of total expenditure appears to be relatively stable, both in Switzerland and internationally. According to country data provided by the IMF and the OECD, Switzerland's allocations for law and order and security reached 4.5% of GDP in 2021, above the European average and comparable to the United States.

The share of law enforcement and security in total cantonal and municipal public expenditure ranged between 7% and 9% during the period. The trend shows a U-shaped curve, probably due to a preliminary phase of outsourcing certain police tasks during the 1990s. At the same time, there was a consolidation of resources for the justice system during the 2000s, followed by an increase in expenditure allocated to the enforcement of criminal sanctions. This transformation of law enforcement and security functions is linked to ongoing reforms, including the entry into force of the revised Criminal Code in 2007 and the introduction of the unified Criminal Procedure Code in 2011, but also to the new public management reforms at the beginning of the period. The slight upturn in security spending in the 2000s can be explained by internal events in Switzerland, coupled with multiple geopolitical and economic crises and the effects of international treaties. We therefore see an acceleration in security spending in Switzerland from 2002 onwards, with a lag for justice from 2007 (CC) and especially since 2011 (CCP) for public prosecutors. The doubling of public order and security expenditure far exceeds population growth (+28% in Switzerland), and this is true for all cantons. This upward trend has also been observed in many European countries since 2001, following the attacks of 11 September 2001 in New York and increasing migration flows.

Per capita expenditure by cantons and municipalities on law and order and security rose from CHF 741 in 1990 to CHF 1,243 in 2021, from CHF 294 to CHF 471 for security, from CHF 79 to CHF 212 for justice, and from CHF 47 to CHF 130 for the enforcement of criminal sanctions.

We note high expenditure on security, justice and the enforcement of criminal sanctions in Switzerland, which can be explained primarily by high salary levels. Adequate remuneration, in line with the country's standard of living, guarantees the independence of law enforcement and the justice system and ultimately ensures that these institutions enjoy a good reputation among the public, a point emphasised in CEPEJ studies.

We observe significant differences in cantonal practices, with generally higher expenditure for border cantons (BS, GE, GR, NE, SH, TI, ZH) and UR, particularly for security, with a catch-up effect for certain small cantons: AI, BL, NW, SZ.

The federalist organisation and a high degree of decentralisation of tasks at the cantonal level, sometimes at the regional level (BE, VD), or even at the district level as in AG and SZ, or at the municipal level for the police as in Zurich and Ticino, can generate additional costs, while increasing proximity to citizens and the quality of services to the population.

An analysis of expenditure by function shows that security ranks first, far ahead of justice and criminal sanctions, and has done so since the beginning of the period, regardless of the geographical level considered (country or cantons). However, there has been a significant increase in expenditure on the latter two functions in most cantons, which is even more pronounced when resources are limited. There is also a historical trend towards specialisation of cantonal tasks, for example in the enforcement of criminal

sanctions, with a concentration of prisons in seven cantons: AG, BE, FR, GE, TI, VD and ZH.

Police expenditure is higher in cantons with strategic or central functions such as Basel-Stadt, Geneva, Graubünden, Ticino and Zurich, where border protection is carried out in collaboration with and with the assistance of the federal level through customs.

When it comes to the resources allocated to the justice system, the cantonal organisation must be considered for a more in-depth assessment. Take, for example, the canton of Basel-Stadt, which includes the judicial police in its workforce, or the effect of investments in new buildings or prisons, as in the case of the canton of Zurich, where the public prosecutor's office has just moved into new buildings intended for pre-trial detention in the heart of the city. In this regard, it should be noted that these data do not consider the Confederation's expenditure in terms of subsidies to the cantons for the construction of new buildings intended for the deprivation of liberty.

In summary, when it comes to security and justice, costs are influenced more by human resources, whereas for the enforcement of criminal sanctions, expenditure is primarily dependent on investment in infrastructure.

In future, it will be necessary to investigate financial resources through revenue as well, in relation to expenditure. Regarding justice in Switzerland, the CEPEJ estimates that the recovery of legal costs amounts to around 10% of costs, whereas this coverage reaches 97% in Austria. Our initial investigations suggest that revenue levels are also higher in Switzerland.