

REPORT APPENDIX 2

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The Daily Cost Per Inmate In Swedish Penal Institutions

A Comparison With Five Other

Countries

Extract from the report *Dygnskostnader i anstalt och häkte* (ref. no. KV2023-3852)





Table of Contents

The Daily	Cost of Keeping an Inmate in a Swedish Penal Institution
A Compar	ison With Five Other Countries1
1	Summary 2
2	Method och selection2
2.1	Comparable countries2
2.2	Sources of information
2.3	Analytical method 3
3	Analysis 3
3.1	Comparability 3
3.2	Explaining the remaining differences
3.3	Correlations with quality 10
4	Example calculations and country summaries11
4.1	Denmark11
4.2	Norway 12
4.3	Netherlands 13
4.4	Belgium13
4.5	Finland14
5	Conclusions 14

1 Summary

While statistics compiled by the Council of Europe show that Sweden has one of the highest daily costs per inmate in Europe, this in-depth comparison with five comparable countries demonstrates that, in all likelihood, the Swedish daily cost is not significantly higher. In fact, daily cost per inmate in Sweden is lower than in three of the countries, firstly because countries include different costs in their reporting, making direct comparison misleading, and secondly, because Sweden has higher social security contributions, something that has a relatively large impact in a staff-intensive organisation. The remaining disparity can largely be explained by differences in staff-inmate ratios and prison population density.

2 Method och selection

2.1 Comparable countries

In order to select countries that are comparable with Sweden, the following criteria were used:

- Prosperity (GDP per capita, worldbank.org).
- Conception of the rule of law (Rule of Law Index, World Justice Project).
- Prison population rate and stock of probationers (non-custodial clients).
- Population of the country.

Based on these criteria, Denmark, Norway, Finland, Belgium and the Netherlands were selected. Conditions in the Nordic countries are similar to Sweden in many ways. Belgium resembles Sweden according to several of the criteria yet reports a daily cost per inmate half that of Sweden. The Netherlands is also similar to Sweden in several ways and reports a lower daily cost per inmate.

2.2 Sources of information

The point of departure for our comparison is statistics compiled by the Council of Europe, primarily Council of Europe Annual Penal Statistics (SPACE I) for 2020, which summarises the situation as of 31 January 2021. Our focus is therefore on the situation during this period. More static data used in the comparison may relate to other years.

In order to analyse disparities, we identified factors that may affect comparability and variables that may explain real differences in costs. Given that Sweden's daily cost per inmate largely consists of staff and premises, efforts to explain disparities were focused there. We also selected a few quality indicators in order to address any possible correlation between daily cost per inmate and quality.

Based on these choices, a questionnaire consisting of 20 questions was prepared and sent to the selected countries. The aim of the questionnaire was to confirm, clarify and supplement the data we already had access to.

Our choices inevitably influence comparisons with other countries. We have selected factors that we know have a major impact on the Swedish daily cost per inmate and that are possible for us to assess. While it is likely that other factors also affect comparisons between countries, in our judgement at least some of the most important parameters are included in the analysis that follows.

2.3 Analytical method

In order to analyse the effects of various factors on costs, the Swedish daily cost per inmate is recalculated to make it comparable with how the other countries calculate their own daily cost. We chose to recalculate Sweden's daily cost rather than the other countries' as we have no detailed information about how they originally calculated their daily costs. As an example, electronic monitoring of clients outside penal institution is not included in the Swedish daily cost per inmate. When comparing Sweden with a country that does include this cost, the Swedish daily cost is recalculated to include electronic monitoring.

This method makes each country comparable with Sweden, but not with one another.

3 Analysis

The analysis started by looking at just how **comparable** daily cost per inmate is and whether it was possible to recalculate to improve comparability. We then analysed how the identified **explanatory variables** might impact the daily cost, and the extent to which it is possible to estimate the size of the impact. Finally, we discussed the possibility of assessing correlations between **quality** and daily cost per inmate.

3.1 Comparability

According to the Council of Europe's report *SPACE I 2021*, Sweden's daily cost per inmate was higher than all other selected countries apart from Norway. The greatest difference was in comparison to Belgium, which had a daily cost €161 lower than Sweden's. By studying the responses to our questionnaire, we compared how each country calculates the daily cost it reports to SPACE. We then recalculated the Swedish daily cost to see how

Difference in daily cost per inmate co	Difference in daily cost per inmate compared to Sweden (euro)							
Sweden's reported daily cost*	303	303	303	303	303			
	Denmark	Norway	Netherland s	Belgium	Finland			
Reported daily cost*	206	345	284	142	208			
Difference in daily cost per inmate compared to Sweden	97	-42	19	161	95			
Adjustments:								
Overhead costs for central administration	-41	-41	-15	-41				
Premises	-53			-52				
Staff training	-8	-10						
Healthcare for inmates		-9			-11**			
Education for inmates		-4		-4	-3			
VAT		7		8				
Electronic monitoring (outside penal institutions)			-58					
Remaining disparity***	-5	-99	-54	72	81			

large the remaining difference was. The table below shows the difference between the Swedish daily cost per inmate and the daily cost reported by each of our comparison countries, expressed in euros.

*Source: SPACE I 2021, Table 32 (wp.unil.cb/space/space-i/annual-reports/). Norway's daily cost is corrected based on information in response to our questionnaire.

**The deduction is greater compared to Norway, as the overhead cost is already deducted in Norway's case.

***`= Difference in reported daily cost per inmate compared to Sweden after adjustment.

The greatest differences are related to overhead costs for central administration, premises and electronic monitoring of inmates outside penal institutions.

Denmark, Norway and Belgium do not report overhead costs for central administration. As the Netherlands calculates overhead costs but excludes costs for IT and premises, only a partial adjustment for overhead costs was made for this item. Denmark does not include any costs for premises whatsoever in its reported daily cost per inmate. Belgium only reports maintenance costs for premises, hence the somewhat lower adjustment in this comparison. The premises themselves are owned by the Belgium state and, if we have interpreted the answer to the questionnaire correctly, the Belgian Prison Service pays no rent on them.

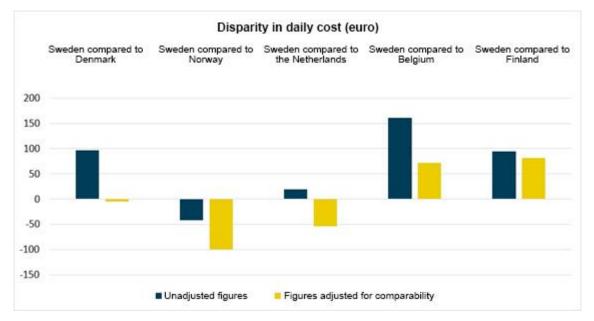
Another notable difference is that Norway does not include staff training. Denmark does not include basic training but does include continuing professional development training, hence a lower deduction. Neither Norway nor Finland include healthcare costs for inmates, while Norway and Belgium omit the cost of education for inmates, which is covered by other parts of the public sector. Finland does include a small part of inmate education, so the adjustment is lower in this case.

Norway and Belgium both state that they calculate costs including VAT, with the exception of rent and staff costs. After making a very rough estimate, we have made adjustments of €7 and 8 respectively to account for this.

Denmark includes the cost of electronic monitoring when calculating its daily cost per inmate. We interpret their response to our questionnaire to mean that they are referring to the cost of electronic monitoring within penal institutions, in which case it does not have a significant impact on the comparability of daily cost per inmate. The Netherlands, on the other hand, states that inmates can qualify for a programme outside prison that entails electronic monitoring, and that this is included when calculating both costs and the number of days in prison. This is roughly equivalent to Swedish transition measure *extended parole*, whereby an inmate may serve the final part of their sentence at home with electronic monitoring. In Sweden, extended parole is classed as non-institutional service and is not included in the daily cost per inmate. Our adjustment is based on the estimated effect of including clients with extended parole in the Swedish daily cost per inmate.

In certain cases, Denmark includes asylum seekers when calculating the daily cost per inmate, but it is not possible to differentiate these costs. We have no information as to whether these asylum seekers are included in the total number of days spent in penal institutions in the same way that Sweden counts asylum seekers detained by the Swedish Prison and Probation Service in its own daily cost per inmate, but we assume this to be the case. The Danish Department of Prisons and Probation has two open accommodation centres for those applying for asylum and one secure deportation centre for those whose application has been rejected, while the Swedish Prison and Probation Service is only responsible for the latter, and then only when the Swedish Migration Agency is unable to deal with them. It is possible that the group of asylum seekers being detained by the Danish Department of Prisons and Probation costs less per inmate than other client groups, which would reduce Denmark's daily cost compared to Sweden's. However, we do not have sufficient data to calculate by how much. Prison services in the other countries do not have equivalent assignments to any great extent.

After making adjustments, the gap between the daily cost per inmate in Sweden and that in Denmark, Finland and Belgium closes, while the Netherlands becomes more expensive than Sweden and Norway even more so. The daily cost per inmate in Sweden and Denmark is now roughly the same, although the Swedish daily cost remains significantly higher than that in Belgium and Finland. The remaining difference can be seen in the table above, but is also illustrated in the graph below.



A figure over zero indicates that Sweden's daily cost per inmate is higher than the comparable country, while a figure below zero indicates that Sweden's daily cost is lower.

It should be noted that we have only studied the factors that we assumed might have an effect on comparability, and that we were able to assess. Among other information, our questionnaire revealed that the Belgian Prison Service is cofinanced by the country's three regional authorities, but that the costs covered by this funding are not included in the reported daily cost. The Swedish daily cost per inmate does not include the transportation of inmates. It is not possible to distinguish costs associated with transporting clients in the accounts of the Swedish Prison and Probation Service, but a rough estimate suggests that this would increase Sweden's daily cost per inmate by \in 8. Nor have we obtained any information concerning whether other countries include them in their own daily cost. If

they do, Sweden's comparative cost would increase accordingly. Comparability may also be affected by exchange rates.

Differences in the organisation of the legal system also make comparison difficult. In Norway, Finland and Belgium, for example, inmates on remand are detained in prisons, which may affect costs. Prison services also have varying assignments. The Danish Department of Prisons and Probation has some responsibility for asylum seekers, while the The Dutch Custodial Institutions Agency is also responsible for forensic psychiatric treatment clinics. The Netherlands also outsources prison services to the private sector and it is unclear whether these are included in the reported daily cost per inmate.

Despite these reservations, the adjusted figures do paint a somewhat more comparable picture based on the data available to us.

3.2 Explaining the remaining differences

Even after adjusting to improve comparability, there are still disparities between the daily cost per inmate in Sweden and in the other countries. With the aid of the statistics in SPACE I and the responses to our questionnaire, we have examined some of the explanatory variables. As far as possible, we have also estimated how much impact each variable has.

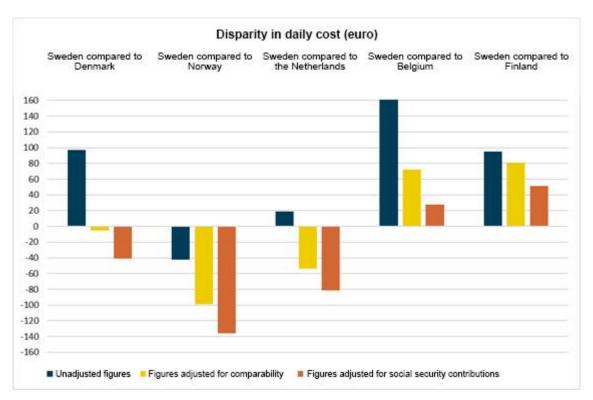
3.2.1 Social security contributions

According to our survey, the following employer social security contribution rates applied in the countries we looked at.

Employer social security contribution as a percentage of salary						
	Sweden	Denmark	Norway	Netherla nds	Belgium	Finland
Social security contribution rate	40%	11%	10%	29%	5%	19%

As correctional treatment is a staff-intensive activity, the rate of employer social security contributions has a significant impact on daily cost per inmate. That Sweden has the highest rate of social security contributions is thus an important factor for explaining why we have the highest daily cost per inmate. This is an easy variable to adjust for and we can therefore calculate the impact on the daily cost with some degree of certainty.

In combination with the adjustments described in Section 3.1, adjusting for employer social security contributions leaves Sweden with a lower daily cost per inmate than Norway, the Netherlands and Denmark, and cuts the gap to Belgium and Finland.



A figure over zero indicates that Sweden's daily cost per inmate is higher than the comparable country, while a figure below zero indicates that Sweden's daily cost is lower.

Some responses to our questionnaire express uncertainty about exactly what is meant by *social security contributions*, with the consequent risk that comparisons with some countries may not be entirely accurate. However, based on the data we have analysed, most of the countries have significantly lower rates than Sweden.

3.2.2 Staff composition and staff-inmate ratios

SPACE I contains data on the number of inmates per full-time equivalent (FTE). In the Swedish Prison and Probation Service, we usually reverse this indicator. To facilitate comparison with the Swedish indicator, we have therefore recalculated the data in SPACE I to give us the staff (FTE) to inmate ratio. There are various ways to calculate this metric, but we have chosen to include all staff, i.e., including administrative staff stationed at head office and regional offices who are associated with prisons and detention centres. The reason for this is that it makes it easier to estimate the impact of differences on the daily cost per inmate.

Staff-inmate ratio according to SPACE I							
As of 31st January 2021	Sweden	Denmark	Norway	Netherlan ds	Belgium	Finland	
FTEs per inmate, all staff*	1.1		1.5	1.2	0.8	0.9	
Recalculated for comparability	0.9	0.7					

*Source: SPACE I 2021, Table 21 (wp.unil.ch/space/space-i/annual-reports/).

As the table above shows, Belgium and Finland have a lower staff-inmate ratio than Sweden. That said, this metric is not completely comparable with Denmark as the figures include staff working in probation. As there is no separate category for these staff, we must exclude the entire category *Staff working outside penal institutions* for both Sweden and Denmark. When this category is excluded, Sweden has 0.9 FTEs per inmate and Denmark 0.7, which is more comparable.

SPACE has reported data on inmates per FTE for the past four years. During this period, it is difficult to discern any clear correlation between daily cost per inmate and staff-inmate ratio. A longer time series would be required to verify how closely these two parameters are

related. What we can see is that the two countries with the lowest staff-inmate ratios, Belgium and Finland, also have lower adjusted daily costs per inmate than Sweden. Norway, which has the highest daily cost per inmate, also has the highest staff-inmate ratio. Denmark, on the other hand, has a lower staff-inmate ratio than Sweden yet still appears to have roughly the same adjusted daily cost per inmate. When the data for all countries reported in SPACE for 2020 is analysed, there does appear to be some correlation between a high staff-inmate ratio and a high daily cost per inmate.

We have roughly calculated what Sweden's daily cost would be with the same staff-inmate ratios as the other countries; all other things being equal, it appears that Sweden's higher staff-inmate ratio compared to Denmark, Belgium and Finland is one important explanatory factor for the differences in daily cost. It is worth noting that internationally Sweden stands out for the high percentage of detainees on remand with restrictions, a situation that might drive up the staff-inmate ratio.

In our questionnaire, we asked what each country had included in the various categories of staff reported to SPACE. However, based on the information we received, it proved difficult to ascertain with any certainty whether there was any correlation between staff composition and staff-inmate ratios.

3.2.3 Prison density

Prison density describes how close to capacity a country's prisons are. It is reasonable to assume that a higher prison density would result in a lower daily cost per inmate, as fixed costs would be distributed across more inmates. According to SPACE I, prison density in the six countries studied here was as follows:

Prison density in p	prisons and de	etention centre	es			
	Sweden	Denmark	Norway	Netherlan ds	Belgium	Finland
Prison density (percentage of capacity)	100.6%	94.8%	80.0%	87.6%	108.4%	79.6%

Source: SPACE I 2021, Table 16 (mp.unil.ch/space/space-i/annual-reports/).

While a comparison of data for 2020 for all countries in SPACE I shows no correlation between prison density and daily cost per inmate, a comparison of daily cost and prison density in our chosen countries between 2013 and 2020 reveals that daily cost tends to increase when prison density declines.

We can roughly calculate what Sweden's daily cost would be with the same prison density as the other countries, all other things being equal. This should not affect the comparison with Denmark, however, as the Danish daily cost per inmate is calculated based on total capacity rather than days of occupation by inmates.

3.2.4 Salaries

A comparison of prison officers' average salaries (as reported in response to our questionnaire) with the average wage in each country should provide an indication of the status of the largest staff category. In Eurostat, data on average earnings in a country are divided into various occupations and sectors. Central government employees are included in a couple of categories but data is lacking for Norway and Belgium. It is not possible to select all categories, so there is no category with which to compare prison officer salaries in Sweden with those in Norway and Belgium. Denmark has provided information on prison officers' average salary in 2021 but the most recent data in Eurostat is for 2020. We can therefore only make comparisons with the Netherlands and Finland. These comparisons too are uncertain as average salary can be calculated in various ways.

Prison officer salary as a percentage of national average earnings (euro)						
	Sweden	Netherlands	Finland			
Prison officer average annual salary (according to questionnaire)	34,117	49,266	47,425			
Civil servant annual average salary (according to Eurostat*)	43,246	56,860	47,254			
Percentage	79%	87%	94%			

Eurostat: Labour cost, wages and salaries, direct remuneration (excluding apprentices) by NACE Rev. 2 activity. Public administration and defence; compulsory social security [O], wages and salaries (excluding apprentices), 10 employees or more

According to the available data, prison officers in the Netherlands and Finland have a higher average salary than their Swedish colleagues, meaning that all other things being equal they should be more expensive, adding more to the daily cost per inmate.

3.2.5 Percentage of open prisons

According to our survey, the number of places in open prisons (equivalent to Swedish Security Class 3) as a percentage of all places in prisons and detention centres in each country is as follows:

Percentage of total prison capacity in open prisons							
	Sweden	Denmark	Norway	Netherla nds	Belgium	Finland	
Percentage of total prison capacity in open prisons according to our survey	14%	27%	27%	3%	6%	33%	

The other Nordic countries report a significantly higher percentage of places in open prisons than Sweden, while the Netherlands and Belgium have a significantly lower percentage. As we know that a place in an open prison in Sweden is cheaper than a place in a prison with a higher security classification, it is reasonable to assume that, compared to Sweden, all other things being equal, costs should be lower for the other Nordic countries and higher for the Netherlands and Belgium.

That said, there are several uncertainties around this assumption. Denmark states that it is more expensive to place an inmate in an open prison than to detain someone on remand, undermining the assumption in this comparison. Nor is it entirely certain that a place in an open prison is defined identically in every country. This being the case, we have not estimated the likely impact of this disparity on daily cost per inmate.

3.2.6 Annual leave

According to our survey, the average amount of annual leave that prison officers in the studied countries have varied between 23 and 34 days. We estimate that one day of annual leave affects daily cost per inmate by a few kronor, depending on whether a replacement is employed and how much they are paid. The differences in the number of days of annual leave are so small that there seemed little justification for further study.

3.2.7 Boundaries between custodial and non-custodial measures

One hypothesis is that a country that uses non-custodial measures to a greater extent should have relatively less need for open prison places. A high percentage of non-custodial clients among those in the system as a whole (non-custodial and custodial) should therefore mean a low percentage of open prison places, thus driving up the daily cost per inmate. However, any correlation in our selected countries was vague at best. There is also uncertainty concerning how different countries define open prisons (see Section 3.2.5). The assignment of the probation service may also vary. For example, Sweden classes clients with extended privileges as being on parole, whereas the Netherlands includes them in the prison population (see Section 3.1). It is therefore impossible to draw any conclusions about how the boundaries between custodial and non-custodial measures might affect daily cost per inmate.

3.3 Correlations with quality

Finally, we analysed correlations between daily cost per inmate and quality of operations. The indicators we used were recidivism, suicide and escape. We disregarded the quality indicators threats and violence, and inmate activities, among other things due to a lack of data.

Staff-inmate ratio can also have a bearing on quality. A high staff-inmate ratio creates better conditions for working with dynamic security, recidivism prevention, motivational conversations, etc. After adjusting for comparability and variations in employer social security contributions, Belgium and Finland still have a lower daily cost per inmate than Sweden. Along with Denmark, these are also the countries with the lowest staff-inmate ratios. To verify this correlation, we would need to break down staff-inmate ratios and costs by staff category. However, we do not have the relevant data to do so.

3.3.1 Recidivism rates

It is difficult to compare recidivism rates between one country and another, both because there are significant differences in how recidivism is defined and because of external factors. One such factor is differences in the legal system, such as use of short prison sentences versus non-custodial sentences. Other factors include the allocation of resources to different parts of the legal system and the working methods used. Recidivism rates are also affected by length of time between the offence and sentencing, as recidivism is calculated based on when a client is sentenced. The time between an arrest and a sentence being passed varies not only from country to country but also from one category of offence to another in each country, as certain crimes take longer to process. Processing times may also vary within each country from one year to the next.

We examined whether, regardless of the external factors, it was possible to prepare recidivism figures for Sweden using the same definitions as our comparable countries. Nordic prison and probation services cooperate on compiling statistics based on agreed definitions. These statistics are quality assured and deviations from the agreed definitions are reported. The statistics include recidivism rates but mainly to gain an understanding of developments in each individual country. The figures for each country are not considered comparable.

While Belgium did not provide any statistics on recidivism nor a definition in response to our questionnaire, the Netherlands offered two definitions, neither of which we could use given the data available to the Swedish Prison and Probation Service. One definition included people sentenced to a fine and was therefore not relevant for our purposes, while the other includes inmates on remand who have not been convicted of any crime, which is not comparable with the situation in Sweden.

Nor could available data for the period 2014–2020 demonstrate any clear correlation between daily cost per inmate and recidivism in any of the selected countries.

Given the difficulties of comparison described above, and the fact that we were unable to verify a correlation over time, we consider the uncertainties too great to use recidivism rates as a quality metric in relation to the differing daily cost per inmate between countries.

3.3.2 Other quality indicators

While low suicide rates in prisons may be an indicator of the quality of operations, the connection is tenuous. According to the data in SPACE I, the number of suicides in prisons and detention centres in the countries we have studied, including in Sweden, is very low. It is therefore impossible to draw any conclusions about differences in quality.

While escapes may be an indicator of the quality of operations, this connection too is tenuous. According to the data in SPACE I, the number of escapes from detention centres and secure prisons in the countries we have studied, including in Sweden, is very low. While the number of escapes from open prisons was also low, it did vary to a greater extent. There is however uncertainty concerning how different countries define open prisons (see Section 3.2.5). There may also be different definitions of an escape. For example, an inmate who fails to return from unsupervised leave is not classified as an escapee in Sweden but as an absconder. For these reasons, it is impossible to draw any conclusions about differences in quality in this regard.

4 Example calculations and country summaries

The example calculations reproduced below demonstrate that, of the factors we were able to identify and estimate the impact of, it is prison density and staff-inmate ratio that primarily explains the differences in daily cost per inmate that remain after adjustments for comparability and employers' social security contributions. That said, there are significant uncertainties and other likely factors that play a role. These calculations should therefore be considered indicative rather than precise or exhaustive.

Example calculation: Sweden's daily cost per inmate in 2	020 compared to D	enmark (euro)	
	Sweden	Denmark	Difference
Daily cost per inmate reported in SPACE I	303	206	97
Adjusted for comparability:			
Denmark does not include the overhead cost of central			
administration	-41		
Denmark does not include premises costs	-53		
Denmark does not include staff training	-8		
	201		-5
Explanatory variables:			
Social security contributions	-36		
	165		-41
Denmark had a lower staff-inmate ratio	-24		
Denmark had a higher percentage of places in open prisons	Involves a deducti calculated	on but has not be	en
Prison density (percentage of capacity)	Does not affect th	e comparison	

4.1 Denmark

After adjustment for comparability and social security contributions, Sweden's daily cost per inmate was €41 lower than Denmark's. Differences in staff-inmate ratio have also been calculated.

This calculation suggests that Sweden's daily cost per inmate was in fact lower than Denmark's. Sweden had both a higher staff-inmate ratio and a lower percentage of places in open prisons, further increasing the difference. These factors may be related, as secure prisons require a higher ratio of staff to inmates. We have not been able to estimate the impact of salaries, as we did not have access to comparable data. Prison density did not affect the comparison as Denmark calculates daily cost per place and occupation in Sweden was 100% of capacity.

4.2 Norway

Sweden's daily cost per inmate in 2020 compared to Norway (euro)						
	Sweden	Norway	Difference			
Daily cost per inmate reported in SPACE I	303	345	-42			
Adjusted for comparability:						
Norway does not include the cost of central						
administration	-41					
Norway does not include staff training	-10					
Norway does not have costs for inmate healthcare	-9					
Norway does not have costs for client education	-4					
Norway includes VAT at 20% in its calculation	7					
	246		-99			
Explanatory variables:						
Social security contributions	-37					
	209		-136			
Norway had a higher staff-inmate ratio	66					
Norway had lower prison density	53					
Norway had a higher percentage of places in open prisons	Involves a deduction	on but has not be	en calculated			

After adjustment for comparability and social security contributions, Sweden's daily cost per inmate was €136 lower than Norway's. Differences in staff-inmate ratio and prison density have also been calculated.

This calculation suggests that Norway's daily cost per inmate was higher than Sweden's due to a higher staff-inmate ratio and lower prison density. On the other hand, a higher percentage of places in Norway were in open prisons, thus reducing costs. The contention that a higher percentage of places in open prisons should result in a lower staff-inmate ratio is not supported by this comparison. We have not been able to estimate the impact of salaries, as we did not have access to comparable data.

4.3 Netherlands

Sweden's daily cost per inmate in 2020 compared to the Netherlands (euro)					
	Sweden	Netherlands	Difference		
Daily cost per inmate reported in SPACE I	303	284	19		
Adjusted for comparability:					
The Netherlands does not include the cost of IT and					
premises for central administration	-15				
The Netherlands does not include electronic monitoring	-58				
	230		-54		
Explanatory variables:					
Social security contributions	-15				
	215		-69		
The Netherlands had a higher staff-inmate ratio	27				
The Netherlands had lower prison density	41				
The Netherlands had lower staff training costs	-11				
The average salary of prison officers in the Netherlands was higher	6				
The Netherlands had la lower percentage of places in open prisons	Involves a cred calculated	lit but has not beer	ı		

After adjustment for comparability and social security contributions, Sweden's daily cost per inmate was €69 lower than the Netherlands'. Differences in staff-inmate ratio, prison density and staff training costs have also been calculated.

This calculation suggests that the Netherlands' daily cost per inmate was higher than Sweden's due to a higher staff-inmate ratio and lower prison density. In this case, a higher staff-inmate ratio coincides with a lower percentage of places in open prisons. Prison officers in the Netherlands earn closer to national average earnings than their counterparts in Sweden, while at the same time Sweden invested more in staff training.

4.4 Belgium

	Sweden	Belgium	Difference
		0	
Daily cost per inmate reported in SPACE I	303	142	161
Adjusted for comparability:			
Belgium does not include the cost of central administration	-41		
The Belgian Prison Service pays no rent on its premises,			
only for maintenance	-52		
Apart from staff costs, Belgium calculates costs inclusive of			
VAT at 21% (6% for food).	8		
Client education is generally not included	-4		
	214		72
Explanatory variables:			
Social security contributions	-43		
	171		29
Belgium had a lower staff-inmate ratio	-39		
Belgium had a higher prison density	-20		
Belgium had lower staff training costs	-10		
Belgium had a lower percentage of places in open prisons	Involves a credi	t but has not bee	n calculated

After adjustment for comparability and social security contributions, Sweden's daily cost per inmate was €29 higher than Belgium's. Differences in staff-inmate ratio, prison density and staff training costs have also been calculated.

This calculation suggests that Sweden's daily cost per inmate was somewhat higher than Belgium's. The difference is largely explained by Sweden's lower prison density, higher staff training costs and higher staff-inmate ratio. In this case, a higher staff-inmate ratio does not coincide with a lower percentage of places in open prisons. We have not been able to estimate the impact of salaries, as we did not have access to comparable data.

4.5 Finland

Sweden's daily cost per inmate in 2020 compared to F	Sweden's daily cost per inmate in 2020 compared to Finland (euro)					
	Sweden	Finland Di	ifference			
Daily cost per inmate reported in SPACE I	303	208	95			
Adjusted for comparability:						
The Prison and Probation Service of Finland does not have						
costs for client healthcare	-11					
The Prison and Probation Service of Finland generally has						
no costs for inmate education	-3					
	289		81			
Explanatory variables:						
Social security contributions	-30					
	259		51			
Finland had a lower staff-inmate ratio	-26					
Finland had lower costs for central administration	-34					
Finland had lower prison density	78					
Finland had lower staff training costs	-10					
The average salary of prison officers in Finland was higher	16					
Finland had a higher percentage of places in open prisons	Involves a dedu calculated	ction but has not been				

After adjustment for comparability and social security contributions, Sweden's daily cost per inmate was €51 higher than Finland's. Differences in staff-inmate ratio, prison density, staff training costs and central administration have also been calculated, as well as the average salary of prison officers.

The effects of explanatory variables work both ways in the comparison with Finland. Explanations for Finland's lower daily cost per inmate include a lower staff-inmate ratio, lower staff training costs and significantly lower overheads for central administration. On the other hand, on average Finnish prison officers earned a higher salary. When combined, these factors could explain the difference, although Finland also had lower prison density, further widening the gap. We have not been able to calculate the effect of Finland's larger percentage of places in open prisons, but this might explain the remaining disparity.

5 Conclusions

• In all likelihood, Sweden does not have a significantly higher daily cost per inmate than comparable countries

Of the five countries compared to Sweden in this report, only Norway has reported a higher daily cost per inmate. Having reviewed what is included in the daily cost, it is readily apparent that countries do not include the same things. Once we adjusted for these discrepancies, Denmark and the Netherlands also had a higher daily cost per inmate than Sweden. While Belgium and Finland still had a lower daily cost, the gap had closed.

• There are probably many factors that could affect the comparisons

We identified several factors that, while they may affect daily cost per inmate, we were unable to calculate by how much (see Appendix 2). Moreover, there are other factors that are likely to affect comparisons between countries, such as the organisation of the legal system and how costs are allocated across society. For example, prison services in some countries do not pay for inmate healthcare. Similarly, there may well be examples of costs that are not borne by the Swedish Prison and Probation Service, and so are not included in the daily cost per inmate, but that are paid by prison services in other countries. For example, the Dutch Custodial Institutions Agency is also responsible for forensic psychiatric treatment clinics, which may affect its daily cost per inmate. In Belgium, the three regional authorities help to fund the prison service but this is not taken into account when calculating the official daily cost. Overall, this study demonstrates that comparisons between countries are seldom an exact science and should therefore be interpreted with caution.

• High employer social security contributions, a high staff-inmate ratio and low prison density equal a high daily cost per inmate

Of the factors we have studied in detail, it is employer social security contributions that have the greatest effect on daily cost per inmate, and these are higher in Sweden than in any of the other countries. A high staff-inmate ratio is also a cost driver and here Sweden had a higher ratio than Denmark, Belgium and Finland. Low prison density increases the daily cost as fixed costs for maintaining capacity are spread across fewer inmates. This is one explanation for why Sweden has a lower daily cost per inmate than Denmark, Norway and the Netherlands. Sweden did spend more per day on staff training than Finland, Belgium and the Netherlands. Norway and Denmark did not calculate these costs so we were unable to compare them to Sweden on this point.

• It is difficult to weigh up quality in a comparison of daily cost per inmate in different countries The fact that a country has a higher daily cost per inmate does not necessarily imply that its prison service is less efficient. It also depends on what resources are allocated and what effect they have. It is, however, extremely difficult to identify metrics for the quality of a prison service's operations that are accurate and comparable between countries. We have therefore been unable to assess whether a high daily cost per inmate is reflected in a high level of quality in the organisation.