

## **Financial Support for Childcare Federal Social Insurance Office**

### **Key facts**

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In November and December 2014, the Swiss Federal Audit Office (SFAO) conducted an announced audit on the Federal Social Insurance Office's Unit for Financial Support for Childcare, based on Articles 6 and 8 of the Federal Audit Office Act. The audit was supplemented by three discussions with cantonal authorities in September 2015.

The aim of the audit was to establish whether or not financial assistance is being provided according to the regulations, priorities are being implemented in line with legislation, evaluations are being carried out and the incentive programme is being pursued.

Based on the audit results, the SFAO has reached the conclusion that the financial support for childcare is conducted properly within the scope of the incentive programme and in a manner that meets the legal requirements. The financial resources that are available are dealt with correctly. Law enforcement is performed transparently and comprehensibly by dedicated employees of the competent unit in the Federal Social Insurance Office (FSIO).

By the end of 2014, 2.060 of the 2.640 approved applications had been completed. Support had thus been provided for 37.250 childcare places with contributions of CHF 224 million.

The initial credit line (CHF 200 million 2003–2007) was not fully drawn. Demand was unexpectedly weak when the incentive programme was introduced, as it was largely unknown in the cantons, communes and private organisations. The players also had to initialise the corresponding projects first.

The second credit line (CHF 120 million 2007–2011) was fully committed but not completely drawn.

The resources available from the third credit line (CHF 120 million 2011–2015), by contrast, were not sufficient to cover all the applications submitted. In this case, the Federal Department of Home Affairs (FDHA) is required by law to prioritise. In doing so, the aim is for the money to be distributed across the regions in a way that is as balanced as possible. However, it must also be ensured that all of the resources can be used by the end of the programme so that as many new childcare places as possible are created. A corresponding programme with waiting lists was drawn up by the FSIO at the start of 2015 in anticipation of the incentive programme coming to an end. As a result of Parliament extending this programme to 31 January 2019, all of those still on a waiting list and approved for financial assistance by the FSIO can now be taken into account, however.

By law, the effectiveness of the incentive programme has to be examined regularly. In three evaluation phases, four reports were commissioned by the FSIO, drawn up and published by third parties. These reports confirmed the very high degree of sustainability of the financial assistance and also noted that an improvement had been achieved in reconciling family and employment or training.

Parliament wants to continue to promote supplementary childcare. This is why it has extended the incentive programme by four years and authorised a new credit line of over CHF 120 million (dead-



line 31 January 2019). With the new deadline, the Confederation will create the flexibility required to be able to reassess the situation in four years.

**Original text in German**