

## REPORT ON THE

# BENCHMARKING STUDY VISIT OF THE PARLIAMENTARY STANDING COMMITTEE ON ECONOMICS AND PUBLIC ADMINISTRATION

TO THE

PARLIAMENT OF SWEDEN AND VARIOUS GOVERNMENT OFFICES AND AGENCIES

25 TO 29 SEPTEMBER 2023 STOCKHOLM, SWEDEN

#### Contents

| 4                  | ACRONYMS/ ABBREVIATIONS3    |   |      |  |  |
|--------------------|-----------------------------|---|------|--|--|
| EXECUTIVE SUMMARY4 |                             |   |      |  |  |
| L.                 | INT                         | RODUCTION   | 6    |  |  |
|                    | Committee Members and Staff |   |      |  |  |
| 2.                 | ME                          | THODOLOGY   | 7    |  |  |
| 3.                 | BRI                         | EFINGS, OBSERVATIONS, FINDINGS AND DISCUSSIONS                                | 7    |  |  |
|                    | 3.1                         | ORIENTATION AND BRIEFING MEETING AT THE NAMIBIAN EMBASSY IN STOCKHOLM, SWEDEN | 7    |  |  |
|                    | 3.2                         | MORAL VALUES IN SWEDEN  | 8    |  |  |
|                    | 3.3                         | PARLIAMENTARY ADMINISTRATION AND THE BOARD                                    | 8    |  |  |
|                    | 3.4                         | PARLIAMENTARY COMMITTEES  | 9    |  |  |
|                    | 3.5                         | PARLIAMENTARY RESEARCH SERVICE  | . 10 |  |  |
|                    | 3.6                         | OVERSIGHT OF FINANCE, FINANCIAL POWER AND THE NATIONAL BUDGET PROCESS         | . 11 |  |  |
|                    | 3.7                         | CONSTITUTIONAL AFFAIRS  | . 13 |  |  |
|                    | 3.8                         | TRANSPORT AND COMMUNICATION   | . 13 |  |  |
|                    | 3.9                         | NATIONAL AUDITING   | . 14 |  |  |
|                    | 3.10                        | NATIONAL WORK ENVIRONMENT   | . 15 |  |  |
|                    | 3.11                        | NATIONAL FINANCIAL MANAGEMENT   | . 17 |  |  |
|                    | 3.12 E                      | NVIRONMENTAL RESEARCH AND SMART CITY MODEL                                    | . 21 |  |  |
|                    | 3.13                        | GLOBAL STATE OF DEMOCRACY AND ELECTIONS                                       | . 24 |  |  |
|                    | 3.14                        | STRENGTHENING BILATERAL RELATIONS BETWEEN NAMIBIA AND SWEDEN                  | . 25 |  |  |
| ŀ.                 | CON                         | ICLUSION  | . 26 |  |  |
| ۶.                 | REC                         | OMMENDATIONS  | . 26 |  |  |
| :1                 | IGNATURES 28                |   |      |  |  |

#### **ACRONYMS/ ABBREVIATIONS**

DPM Deputy Prime Minister

ESV Swedish National Financial Management Authority

EU European Union

FM Financial management

FPB Fiscal Policy Bill

IDEA Institute for Democracy and Electoral Assistance

IVL Institute for Water and Air Conservation Research

MPs Members of Parliament

NAO National Audit Office

PhD Doctor of Philosophy

RIKSBANK Central bank of Sweden

RIKSDAG Parliament of Sweden

SDG Sustainable Development Goals

SFPB Spring Fiscal Policy Bill

SNAO Swedish National Audit Office

SOC State-Owned Company

SVERIGES Sweden

SWEA Swedish Work Environment Authority

UN United Nations

#### **EXECUTIVE SUMMARY**

A delegation of the Parliamentary Standing Committee on Economics and Public Administration embarked on a benchmarking study visit to Stockholm, Sweden from 25 to 29 September 2023. The Committee's choice of Sweden was motivated by the high ranking of the public administration performance system in Sweden.

This report extensively outlines the best practices observed with regards governance systems, processes and procedures in Sweden; and valuable lessons for the Namibian Parliament and the Committee. These are summarised as follows:

- a) The Sweden Government and the people of Sweden value social equality, inclusiveness, a strong work ethics and mutual trust;
- b) Bilateral relations between Sweden and Namibia should be improved and strengthened;
- c) Fast-tracking the visit of the Sweden delegation of Sweden-Namibia Working Group to Namibia compromising of potential investors, to strengthen bilateral relations including strengthening the economic and trade relations, industrialization, public transport (railway infrastructure), communication, mining, renewable energy and public administration sectors in Namibia.;
- d) An independent Parliamentary Service and Board with and Independent Parliamentary Budget empowers parliament and its committees to perform its parliamentary duties.
- e) The conditions of office (service) e.g. remuneration etcetera of Members of Parliament are determined by an independent board;
- f) The delegation observed the wide-ranging powers and functions of Sweden parliamentary committees that speak to the model of separation of powers, checks and balances; and parliamentary supervision.
- g) Some members of Parliament assured the delegation that they are interested in the networking with other Parliaments, including the Namibian Parliament.
- h) The national budget stands automatically referred to Swedish Parliament Committee on Finance and to other Standing Committees that report back to the House;
- i) Researchers of Parliament Research Service have specialist knowledge and experience in various disciplines including law, economics, statistics, political science and natural resources.
- j) The Swedish National Audit Office is an independent auditor of the State and an important authority under parliamentary control. Although not having punitive powers, the Legal Department of the National Audit Office may refer audit findings of criminal nature directly to the authorities.
- k) The Swedish Government's Work Environment Authority plays a critical role in ensuring a sustainable, healthy and safe working environment for its citizens including combating work-related crime, human and labour rights violations, cheating, abuse, workforce exploitation, bullying, human trafficking and modern slavery in Sweden.
- Swedish National Financial Management Authority (ESV) provides efficient financial management services to the central government agencies, analyses and forecasts of central government finances.

- m) The history of the Swedish Institute for Water and Air Conservation Research largely coincides with modern environmental work in Sweden and the Swedish industry. For over 50 years, IVL has contributed to an improved environment with research and development and continue to do so. The delegation values the IVL Smart City Sweden project that supports the Kupferberg Landfill Waste-to-Energy Project in the City of Windhoek.
- n) The Parliament of Namibia could establish possible cooperation with International IDEA and Wyde Parliaments Inter Pares Programme on the key pillars and functions of Parliament i.e. legislation, approval of the national budget and monitoring its execution, oversight of government programmes and action; and representation of citizens in the governance process.



Namibian parliamentary delegation group photo with Mr. Hakan Jevrell, Sweden State Secretary to the Minister for International Development Cooperation and Foreign Trade (5<sup>th</sup> from the left).

#### 1. INTRODUCTION

A delegation of the Parliamentary Standing Committee on Economics and Public Administration embarked on the benchmarking study visit to Stockholm, Sweden from 25 to 29 September 2023. The Committee's choice of Sweden was motivated by the high ranking of the public administration performance system in Sweden.

The main objective of the visit was to benchmark on improved public administration and public sector performance, including inter-agency coordination as well as government systems, legal frameworks and practices.

The Committee also met similar committees in the Parliament of Sweden responsible for oversight of economics, finance, transport and public administration and public service management to acquire indepth understanding of the synergy between the legislative programme in the Parliament of Sweden and parliamentary oversight.

The Committee also needed guidance on practices and procedures for effective parliamentary oversight and parliamentary administration in the Swedish Parliament with particular emphasis on the nature of secretariat, support to parliament and the standing committees.

The Committee held meetings with the representatives of the following parliamentary departments and government agencies:

- (a) Orientation meeting at Namibian Embassy in Stockholm
- (b) Courtesy call on Hon. Kenneth G Forslund, First Deputy Speaker of the Swedish Parliament
- (c) African Network of the Parliament
- (d) Swedish Parliamentary Committee on Finance
- (e) Secretary General of Parliament of Sweden
- (f) Swedish Parliamentary Committee on Transport and Communication
- (g) Swedish Parliamentary Library

- (h) Head of the Parliamentary Research
  Service
- (i) Swedish National Audit Office
- (j) Swedish Work Environment Authority
- (k) Swedish National Financial Management Authority
- (I) International IDEA
- (m) Swedish Environmental Research Institute
- (n) State Secretary to the Minister for International Development Cooperation and Foreign Trade

#### Committee Members and Staff

The delegation comprised of the following Members and staff:

Hon. Mathias Mbundu, Deputy Chairperson and Head of delegation

Hon. Dr. Tobie Aupindi

Hon. Sebastiaan Karupu

Hon Helaria Mukapuli

Hon. Maria Elago

Mr. Willem H Isaak, Deputy Director: Committee Services

#### Embassy of Namibia in Sweden

H.E. Amb. George Liswaniso

Mr. Bornface Sinvula, First Secretary

Ms. Margareta Karlsson, Promotional Officer

#### 2. METHODOLOGY

During the benchmarking visit, the Namibian delegation engaged with the First Deputy Speaker of Parliament, State Secretary to the Minister for International Development Cooperation and Foreign Trade; and representatives of the parliamentary departments, parliamentary committees and government offices and agencies listed under paragraph 1 Introduction. Most of the engagements were done through presentations followed by questions and answer sessions; and site visits of some facilities.

#### 3. BRIEFINGS, OBSERVATIONS, FINDINGS AND DISCUSSIONS

## 3.1 ORIENTATION AND BRIEFING MEETING AT THE NAMIBIAN EMBASSY IN STOCKHOLM, SWEDEN

Welcoming the delegation at the Embassy, Ambassador George Liswaniso briefed Members on the role of the Namibian Embassy in Sweden and its concurrent accreditation to Norway, Denmark and Iceland. He informed the delegation that the programme from the 25<sup>th</sup> to 29<sup>th</sup> September 2023 was divided into two parts, i.e. visit to the Parliament and visit to related agencies and sites organized by the Embassy (see attached programme).

Ambassador further briefed the delegation on the successful visit of the Vice-President, H.E. Dr Nangolo Mbumba to Norway, from the 15<sup>th</sup> -20<sup>th</sup> May 2022. The visit in Norway was marked by the meetings with the Prime Minister and Ministers and an investment conference in Oslo, showcasing Namibia's investment opportunities in the recent discoveries of oil and gas, and great potential in green hydrogen investments. Other sites of interest visited were the oil museum and fish farming in Stavanger, the Namibian house and the Inland University of Norway of Applied Sciences. The Norway visit resulted in exchange visits between Namibia and Norway in the area of Energy and Education.

The official visit to Sweden was from 30-31 May 2022 where the Vice President met the King of Sweden, Minister of Foreign Affairs, Deputy Speaker of Parliament. The Vice President also held an investment seminar with Business Sweden and visited relevant sites of interest.

Furthermore, the Deputy Prime Minister and Minister of International Relations and Cooperation had an official visit to Iceland from 1-3 June 2022 and met the following dignitaries: The Prime Minister, Minister of Foreign Affairs, Minister of Justice and the UN University in Iceland where Namibians were trained in fisheries, gender, land reclamation etc. The DPM also visited Iceland's potential areas of economic interests.

The Ambassador also briefed the Parliamentary delegation on a working group between Namibia and Sweden. The working group met in Windhoek from 16 to 17 June 2015, and 24 to 25 June 2019 in Stockholm.

The working group consist of political and economic sessions. The Ambassador informed the delegation that it is now the turn of Sweden to visit Namibia with potential investors.

#### 3.2 MORAL VALUES IN SWEDEN

The Sweden Government and the people of Sweden value social equality, inclusiveness, a strong work ethics and mutual trust.

#### 3.3 PARLIAMENTARY ADMINISTRATION AND THE BOARD

The legal framework of the Parliamentary Administration (Riksdag Administration) is provided in the Riksdag Act as an independent body from the Executive that decides and approves its own resources and budget with the assistance of the Budget Office.

The Parliament of Sweden is unicameral with **349 Members** from 8 political parties and **700 professional** parliamentary staff. The Parliament is regulated and governed through the Riksdag Act.

The Parliament Administration is governed by a Board of 10 members in proportion to the size and seats in the Parliament and chaired by the Speaker. Provision is also made for special membership on the board. The board discusses, considers and approves strategic and operational decisions of the Parliamentary Service.

The conditions of service, remuneration and benefits of Members of Parliament are delegated to an Independent Board called Riksdag Pay Committee in terms of the Act on Compensation to Members, 2016.

The main functions of the Parliamentary Administration are to provide administrative, secretarial support services, advisory; and research services to the Speaker, Deputy Speakers, Members of Parliament and Committees. Parliamentary administration also performs administrative and finance functions such as disbursements of salaries, payment of bills and procurement of goods and services, maintenance of the parliament property etcetera. It is also the duty of the Parliamentary Administration to provide regular communication and public awareness services on what is happening at Parliament. The Parliament Website is one of the most important tools for awareness creation of the parliament.

Additional functions of the Parliamentary Administration in terms of the Riksdag Act are as follows:

- Responsible for negotiations with the trade union organisation and represent the authorities under the Parliament in case of disputes;
- Draw up proposals for appropriations under the central government budget, excluding the National Audit Office;
- Deal with questions relating to the administration of the parliament in general and questions concerning the financial administration of authorities under the parliament, except the Sveriges Riksbank which is the central bank of Sweden;

- Adopt regulations, advisories and directives;
- Adopt regulations and provide general advice about the registration and preparing of official documents as well as archiving; and document management.

Parliament also provide security services to members of Parliament which includes physical security, information security and IT security. Security for individual MPs outside parliament are provided by the national police.

#### 3.4 PARLIAMENTARY COMMITTEES

Parliamentary Committees are constituted for a 4-year period and a member serves only one (1) committee.

There are **fifteen (15) standing committees** in the Parliament of Sweden with a maximum membership of **seventeen (17) members** each based on proportional representation and they are sectoral e.g. education, health, finance and the constitution etc. Considering proportionality, larger parties have more members than smaller parties. The members of Parliament devote a great deal of time to their work in the committees.

In all parliamentary committees, the chairperson and deputy chairperson are from both the majority and opposition parties respectively.

Each committee has a secretariat with officials who assist the members with writing committee reports which includes findings and recommendations, for Parliament's consideration and approval. The officials also assist members with follow-up and evaluation of Committee decisions and recommendations approved by Parliament and their work with issues relating to research. Members of Committees are supported and served by parliamentary officials from the Department of Committee Support which is a large department in the structure of Parliament.

Parliament officials are politically impartial - this means that they provide a service to all 8 parties in the Riksdag in the same way and are not allowed to favour any particular party.

Every year, the Swedish Parliament makes hundreds of decisions and the 15 parliamentary committees are the driving force in the work of the parliament. It is in the committees where the members of parliament prepare their decisions for submission and presentation to the plenary of Parliament for adoption. The function of committees is also to follow up on earlier committee decisions and recommendations to the House.

A Member of Parliament has a right to present a Motion in Parliament on any matter within the scope and mandate of parliament.

Government Bills are referred to all Committees for consideration.

Parliament owns the buildings and the administration provides offices, computers, gadgets, mobile phones and tools of trade to Members of Parliament and parliament staff.

MPs staying 60 km away from Stockholm are accommodated in apartments within Stockholm.

#### 3.5 PARLIAMENTARY RESEARCH SERVICE

The Research Service of the Parliament is an internal research service which programmes and activities are determined by the assignments it receives.

The Department of Research Service is structured in three (3) sections namely:

- (a) Section for Economic analysis
  - Budget estimates, International economics, Trade and industry, Energy,
     Communication and Economic Growth
- (b) Section for Law and Politics
  - Justice, Taxation legislation, International issues, Foreign affairs, Defence,
     Environmental and agriculture, Housing
- (c) Section for Labour market, Education and Social Affairs
  - Labour and market policy, educational issues, pensions and social insurance,
     Migration and integration, Health and medical care, Social affairs and Cultural issues.

**Thirty-eight (38) staff members** are employed on the structure of which thirty-five (35) are researchers; and the Director of the Research Service Department holds a PhD in Economics. Researchers have specialist knowledge and experience including law, economics, statistics, political science and natural resources. Staff members of the Research Service are impartial, objective (scientific), reliable, serve with strong integrity.

Clients of the Parliamentary Research Service are: Members of Parliament, Secretariat of political parties (party staff), Parliament Committees, Foreign parliaments (mainly via ECPRD), the Parliamentary Administration and others.

Approximately 2,000 research assignments are processed annually. All research projects are presented and submitted in a report and reports are confidential by default, subject to being public when a member of Parliament use it in public.

Credible reports of the Parliamentary Research Service are used for: Debates (oral and written), formulation of policies, launching of political initiatives, Budget motions from the opposition parties, Private members' bills, motions and questions.

A Parliament Budget Office is operational within the Parliamentary Research Service.

The Research Service does not provide recommendations or advice but may provide alternative solutions.

#### 3.6 OVERSIGHT OF FINANCE, FINANCIAL POWER AND THE NATIONAL BUDGET PROCESS

#### **Functions of the Committee on Finance**

- (a) Provides general guidelines on economic policy, determination of the central government budget and the activities of the Parliament;
- (b) Makes proposals for decisions on the central government budget;
- (c) Examine estimates of central government revenue and the annual report for the central government sector; and
- (d) Coordinate Parliament decisions on the central government budget.

The Committee on Finance also considers the following parliamentary supervision and oversight functions of:

- a) Monetary, credit, currency and central government debt policies;
- b) Credit and finance markets;
- c) Commercial insurance market;
- d) Oversight of the National Audit Office,
- e) Oversight of Local government finance;
- f) the State as employer, national statistics, accounting, audits and administrative efficiency;
- g) State property and public procurement in general;
- h) Administration of finance not solely concerned with a particular subject area;
- i) Budgetary matters of a technical nature; and
- j) Appropriations falling within its expenditure areas (Votes)

The Committee is supported by twelve (12) committee staff serving the Committee on Finance.

A committee report may contain dissenting views (minority opinions).

#### Parliament's framework decision

The framework decision is considered in the Committee on Finance.

Sectoral Committees (Parliamentary Standing Committees) report to the Committee on Finance regarding the proposed framework limits in the Budget Bill.

Alternative proposals for expenditure limits are consolidated before a final vote is taken.

#### Submission of the Budget Bill

The Budget Bill is submitted no later than 20 September. In the year when a Parliamentary election is conducted in September, the Budget Bill is submitted no later than two weeks after the opening of the Parliament session. If this is impossible due to a change of Government, the Budget Bill shall be submitted within three weeks from the date on which a new Government takes office, but not later than 15 November.

#### Expenditure areas (Votes) of the National Budget of Sweden

The Committee on Finance prepares the central government expenditure that includes twenty-seven (27) expenditure areas or votes for final approval of the House.

Decisions relating to the objectives, programmes and activities included in an expenditure area (Vote) are taken in conjunction with decisions relating to the Spring Fiscal Policy Bill.

State funds may not be used other than as determined by Parliament, meaning that the national budget can only be utilized after it has been approved by Parliament.

#### **Budget process**

#### **Spring Fiscal Policy Bill**

The Fiscal Policy Bill also called the Spring Fiscal Policy Bill is an assessment of the state of the economy and the outlook for the coming year and usually tabled in the Parliament no later than the 15<sup>th</sup> April. Spring in Sweden runs from March to April.

Opposition parties present their views on the FPB and thereafter, the Parliament adopts guidelines for the economic and budget policy. The Parliament then takes its position on the long-term outlook and position of the country's economic and budget policies.

#### **Autumn**

During autumn, usually running from September to November, Parliament decides on the central government budget for the next financial year e.g. the 2024 financial year. The first step is to decide on the frameworks for the votes. There are 27 Votes and 7 decisions can be made with regards to the budget.

The second step is that the appropriations within these frameworks are determined through the Budget Bill. The Bill is presented by the Minister of Finance in Parliament during the month of September. Thereafter, each expenditure area (Vote) outlined above is submitted to the relevant standing committees through the Committee on Finance, based on the sector.

The sectoral Standing Committees in Parliament are required to report back to the Committee on Finance by the 7<sup>th</sup> of November. These committees are responsible for allocating individual appropriations within their respective Expenditure Areas. For example, the Finance Committee will recommend the total level of expenditure in the agriculture Expenditure Area whereas the Agriculture Committee will recommend how that total should be allocated to individual appropriations within the agriculture Expenditure Area.

By the 29<sup>th</sup> November, the Committee on Finance reports to the Parliament which then approves in one Vote the total expenditures for each of the 27 Votes.

Between 6 December and 20 December, the Bill is finally considered and approved in the plenary of Parliament not later than the 20<sup>th</sup> December.

By the 1<sup>st</sup> January, the national budget is ready for implementation.

#### 3.7 CONSTITUTIONAL AFFAIRS

#### Functions of the Committee on the Constitution

The Committee on the Constitution is the oldest committee in the Swedish Parliament with the duty to prepare and consider matters concerning:

- a) The fundamental laws of the country and the Riksdag Act;
- b) Legislation of a constitutional and general administrative nature;
- c) Prepare and consider semi-constitutional laws;
- d) Legislation concerning radio, television and film;
- e) Freedom of expression, freedom of information, formation of public opinion and freedom of worship (religion);
- f) Financial support for the press and political parties;
- g) The National Audit Office, in respect of the appointment of the Auditor-General and the Deputy Auditor-General;
- h) Removal of the Auditor General or Deputy Auditor General from office and prosecution of the Auditor General and the Deputy Auditor General;
- i) National Audit Office's annual report and audit of the National Audit Office;
- j) Parliament and authorities under the Parliament in general, except for the Riksbank;
- k) County administration and the division of the country into administrative units;
- Local self-government;
- m) Consent of the Parliament to the prosecution of a member of Parliament or deprivation of a member's personal liberty;
- n) Consider the appropriations falling within expenditure area (Vote 1) Governance;
- o) Scrutinize the work of the government and its ministers and reports to Parliament;
- p) Also decide whether or not a member of the Parliament or a Minister can be prosecuted; and
- q) The Committee scrutinizes the government and every year matters requiring scrutiny are submitted to committees, which may include amongst others, the non-performance of a minister or administrative head of a government ministry or senior government official.

It is the duty of members of parliament to instill public trust through regular communication with their constituencies and the electorate.

The Parliament appoints the Prime Minister and the Prime Minister appoints his/her Ministers, hence Parliament can at any given date take that mandate back from the Prime Minister.

Not less than 50% of the Parliament votes are required for the appointment of the Prime Minister.

Public administration performance including combating of corruption is an achievement to be proud of but there is a need for changes with regards public administration.

#### 3.8 TRANSPORT AND COMMUNICATION

There are seventeen (17) Members in the Committee on Transport and Communication.

The Committee on Transport and Communication prepares and considers matters concerning road transport, rail transport, sea transport and ports, air transport and airports, postal services, electronic

communications and the IT policy of the country. The Committee also considers appropriations within Vote 22 - Transport and Communications.

State-owned agencies and authorities within the portfolio of transport and communication receive their mandate from government and the committee performs parliamentary oversight and scrutiny.

Sweden has a 12-year National Transport Plan which is usually approved by the Committee on Transport and Communication and reviewed every four (4) years. The new plan covers several new railway constructions as well as upgrading and modernization of existing railways, multimodal operations and shipping. While the plan includes new innovations, maintenance of the existing transport infrastructure receives maximum attention.

The Namibian delegation mentioned the challenges faced by railway services and rail infrastructure in Namibia. They called for the need to create opportunities for fostering bilateral relations, agreements and partnership with the Government of Sweden to modernize rail infrastructure and upgrade the aging rail infrastructure for efficient and effective railway services in Namibia. There are opportunities to renew partnership between Sweden and Namibia that has stalled for some time.

The Swedish Members bemoaned the low economic export and trade with Namibia and agreed that there are opportunities in Namibia including the modernization of the rail transport system. Sweden uses green energy including solar, hence the need for minerals and natural resources like lithium, amongst other commodities, for batteries which could be exported from Namibia.

Some members of the Sweden Parliament Committee were of the view that Namibia and Sweden have similarities e.g. long distances and the long coast line of which the two countries could draw from the similarities. Possible collaboration and partnership in projects such as the establishment of a port at Cape Fria considering that Namibia's coast line is one of the deepest waters in the world. Sweden may also be active in exporting technology to Namibia.

The Namibian Ambassador informed Members of the Committee on Transport and Communication that Sweden and Namibia agreed to establish a Working Group which has a political and economic component, including business collaboration and that it is now the turn of Sweden to visit Namibia hence the need to activate the Working Group. An appeal was made for Bombardier Transportation Sweden AB to be part of the delegation visiting Namibia to look at partnership and investment opportunities in the railway sector.

#### 3.9 NATIONAL AUDITING

#### The Swedish National Audit Office

The Swedish National Audit Office (SNAO) is an independent external auditor of the State and an important authority under Swedish parliamentary control. The Auditor-General decides what accounts should be examined, how it should be examined and what the audit findings and conclusions are. The auditee is required to provide information and assistance to the national audit office before, during and after auditing.

The SNAO is audited by an independent audit firm, PricewaterhouseCoopers.

SNAO audits the accounts of the Government and agencies and the whole chain of executive power; and it follows the public money.

The Swedish NAO has four main tasks: Financial audit, Performance audit, International development cooperation and Global operations.

The Parliament of Sweden performs the following functions with regards the National Audit Office:

- a) Determines the audit directions;
- b) Consider and approves the appropriation of the office; and
- c) Appoints the Auditor General and Deputy Auditor General

The office is activity based and there are no fixed offices reserved for staff members. Staff are allowed to work two (2) days from home. The office culture and the mindset of staff are based on mutual trust and hard work. Staff members at the office are expected have good work ethics when employed at the National Audit Office.

Two third (2/3rd) of the staff employed at the National Audit Office are women and two third of the women are in the management cadre of the office.

NAO process and publish approximately 30 performance audit reports per year. The reports are submitted to the Parliament of Sweden and then referred to Government with recommendations. Government must then within four (4) months, report which measures it has taken and which it intends to take. The relevant parliamentary committee then considers the reports, and Parliament thereafter makes a final decision on the report.

#### 3.10 NATIONAL WORK ENVIRONMENT

#### Meeting with Swedish Work Environment Authority

The Swedish Work Environment Authority is a regulatory authority with the mandate from the Government and the Parliament of Sweden to ensure that laws regarding the work environment and working hours are adhered to by employers, companies and organizations. The Authority's main objective is to reduce the risks of ill-health and accidents in the workplace; and to improve the work environment in a holistic perspective, i.e. physical, mental, social and organizational perspectives.

The areas of responsibilities are the following:

- a) To clarify the Work Environment Act. The purpose of this Act is to ensure a working environment that does not expose employees to illness or accidents taking into consideration the nature of the work and the social and technical development of society;
- b) Promote cooperation between employers and employees in order to attain a good working environment. The work environment encompasses all factors and relationships at work: technical, physical, organizational, social and work content;
- c) Serve as the national work environment knowledge centre;

- d) Some of the most fundamental regulations are those dealing with systematic work environment management, which means that all employers should regularly investigate whether there are risks in the work environment and find solutions to shortcomings;
- e) Check that the Work Environment Act and regulations are adhered to through inspection of workplaces;
- f) Produce statistics regarding the work environment and about work-related accidents and occupational illnesses;
- g) In collaboration with other authorities, implement the policy that deals with activity limitations so that persons with functional disabilities may be able to work easily; and
- h) Create awareness and disseminate information about the Work Environment Act and its regulations.

The Swedish Government's Work Environment Strategy is structured as follows:

- a) a sustainable working life i.e. every person should be able to and willing to work a full working life;
- b) a healthy working life the working life should contribute to development and wellbeing of the employee;
- c) a safe working life no one is to place their life or health at risk due to their job; and
- d) a labour market free from: human and labour rights violations, work-related crime, organized crime, modern slavery, exploitation of the workforce, injustice, abuse, corruption and cheating.

SWEA has the right to establish regulations in accordance with what is stated in the Work Environment Act. The Swedish Government has zero tolerance for fatal accidents from a target of "no one dying at work to no-one dying as a result of work."

SWEA does not do audits or assessments on the performance of staff at the workplace as that function is entirely up to the employer.

The nature of industrial relations in Sweden is based on tripartite meetings and collaboration amongst the Swedish Work Environment Authority, Trade Unions and Employer organizations. The tripartite organization meets at least eight (8) times in a year.

The Swedish Better Regulation Council is consulted before new occupational, health and safety regulations are decided and approved. The Swedish government established the Council to ensure that impact assessments are carried out when required; and that these assessments are of good quality.

In the EU, there is provision for 70 internal markets. Therefore, regulations must be shared with the EU Commission as well.

SWEA tests 'foreign' products and commodities sold on the Internet, through systems including WebCrawler to check whether it is of good quality and meeting the requirements. Warnings on poor quality and unsafe goods, commodities and products are issued via the Authority's website. SWEA provides awareness and education campaigns to its clients on compliance with the law.

When a business, firm or company employs more than five (5) persons; a safety officer must be employed. There are working environment officers (safety officers) at SWEA and other government ministries and departments as well.

Furthermore, it is the responsibility of the employer to rehabilitate an injured and/or disabled employee. There are regulations in this regard.

#### 3.11 NATIONAL FINANCIAL MANAGEMENT

Swedish National Financial Management Authority (ESV) provides efficient financial management services for central government agencies, analyses and forecasts central government finances. The ESV is a central administrative agency under the Ministry of Finance also tasked with developing and administering the financial management of central government operations.

Operations of the ESV are divided into three main parts: Development of the financial management of the Central Government operations, monitoring the Central Government's finances, and auditing EU funding under shared management in Sweden.

Another important task of the ESV is to provide support within areas of operation to other management authorities and approximately 220 government agencies and Government Offices, through training, advice and method support. There are approximately 220 agencies reporting to the Swedish ESV. The government agencies in Sweden are state-controlled organizations that act independently to carry out policies of the Government of Sweden. Agencies provide public services and not the Government ministries.

The largest revenue of the State is from taxes, income from State owned companies and statutory fees.

Government uses financial and performance management tools (these constitute parts of the central government financial management). The Swedish Government also has other management tools, such as executive management, organisational management and procedural management, i.e. rules on how agencies are required to operate.

#### Financial control

The main instruments for financial control in public agencies and entities are the appropriation and allocation of grants, as well as rules and conditions for grants and contributions, sanctions and borrowing limits. The primary means of financing central government operations, is via appropriations, contributions and subsidies.

#### Performance management

Financial supervision of Swedish government agencies is also carried out through performance management. Performance management include instructions (or equivalent), appropriation directives and other decisions. The instruction includes the agency's objectives and tasks, as well as periodic reporting requirements. Where necessary, the appropriation directive sets out annual targets, tasks and reporting requirements.

In their annual reports, government agencies are expected to report on their performance in relation to the tasks set out by the Government in the instructions and where applicable, the appropriation directives or other decisions. Line ministries and agencies also discuss results in a government-agency dialogue. In performance management, there are sources of information other than the annual report, such as investigations or evaluations of the agency's performance.

Evaluation of central government operations provide knowledge on how central government funds are utilized and what the results are. To make room for new reforms, it may be necessary to review existing operations. This requires information whether or not the operations lead to desired changes in society. Evaluations thus provide a basis for developing and improving central government operations.

Agencies can formulate goals for operations which can be presented in operation plans. Following up on operations, is often carried out at regular intervals during the year. There are, however, no requirements for agencies to apply performance management at the level of internal management.

#### Internal management of government agencies

The Swedish Government appoints the executive management of agencies who are accountable for their agencies' operations with the duty to ensure that they are managed effectively and in accordance with the law (according to applicable law and the obligations entailed by membership in the EU). Executive management of agencies are required to be efficient and effective in the utilization of central government funds and to report in a reliable; and accurate manner.

Agencies are normally led by a head of an agency (chief executive officer), in some agencies by a board of directors or a committee. An agency's top management has extensive freedom to formulate its own internal management based on the agency's conditions and on how it wishes to lead the organization. There are opportunities for revising its operations.

#### Central government internal audit

Central government internal audit is the type of auditing conducted in accordance with the Internal Audit Ordinance (2006:1228). The Government assigns certain agencies to establish internal auditing systems and processes in accordance with the internal auditing ordinance.

Internal audit must be performed in line with both generally accepted internal audit standards.

#### How does the ESV ensure efficient financial management?

The ESV issue regulations and provide general advice in financial management.

Provide support through methods, guidelines, inquiries, training and advice on financial management.

How does ESV champion public service management and what governance frameworks, tools and systems are applied for efficient management of the public service?

In the 1990s, the Swedish Government embarked on a programme to <u>modernize public-sector</u> financial administration. This involved recognizing the need for a new monitoring instrument, as a complement to auditing for exercising control over the financial management of government agencies.

The Government of Sweden decided to introduce a system for rating the financial management of government agencies (FM ratings). The FM rating serves as a monitoring instrument that can be used not only by Government, but also by the agencies themselves. FM rating is not intended to be used for the purposes of financial management, but merely as an observational and monitoring tool.

Government entrusted the Swedish National Financial Management Authority with the responsibility of compiling the FM rating. The ESV is responsible for government accounting, analyzing, forecasting and driving the harmonization of financial and performance management. The ESV submits a report in the format determined by the Government in April each year.

FM ratings for each government agency are drawn up by the ESV and reflect how well the agency in question conforms to financial management practice i.e. the financial rules and regulations. The FM rating measures compliance with the financial management rules by pointing out negative deviations or where there is room for improvement.

What grievance mechanisms are in place for redress to central government agencies if they are of the view that their resource requirements underestimated the ESV?

ESV do not carry out estimations for resource needs of agencies – agencies determine their needs themselves.

#### **Ordinance of Appropriation**

If the management of an agency observes that the allocation granted to the agency is insufficient, the agency shall promptly inform the government thereof and propose necessary measures.

#### **ESV** regulation

An agency shall continuously monitor, make forecasts and present submissions on the utilization of appropriations during the budget year.

#### Human Resource Plan

Development of the Human Resources Plan is the function and responsibility of the individual agency and not the government, hence the ESV is not involved in the development of the Human Resource Plan of central government agencies?

The Swedish Agency for Government Employers which is an employer organization for Government agencies handles negotiations with trade unions on salaries and conditions of employment for the 270 000 employees in the central Government sector.

The agency also produces salary statistics for the central Government and administers follow-up on the development of wages annually, on a long term basis. It also promotes the development of employer policies, safeguards the interests of Government employers and promotes knowledge of the State as an employer.

### How does the ESV ensure a balance between the wage bill and operational budget of central government agencies?

Appropriations to agencies are determined as a framework with a ceiling and the agency decides on spending on staff, infrastructure and others; and social welfare contributions as a separate appropriation.

Wages are determined through negotiations between the employer and employees (through trade unions). Salaries and wages cannot be viremented from budget lines such as social grants for the citizens and the public.

Sweden does not have a national legal framework on minimum or maximum wages, however, wages are determined by the market.

The Swedish central government sector is the smallest jobs provider in Sweden which represents approximately 5% of employees in the central government, whereas 68% work in the private sector and 22% in municipalities and regional councils. Thus, the total number of employees employed in the government was approximately 279,000 in 2022. A majority of jobs in the central government administration require high levels of employee competence. The proportion of state employees with post-secondary education is relatively high. Over 64% of state employees have post-secondary education, compared to 37% which is the average for the entire labour market in the country.

## What is the relationship between the ESV and the Pension (Social Protection) Funds for central government employees?

All agencies report to ESV through the central information system.

The Pension Fund for central government employees is managed by the National Government Employee Pensions Board established in 1963. It is one of Sweden's largest providers of pension services. The Board is responsible for administering the government employee pension for about 1,100 000 employees and pensioners, as well as 250 employers.<sup>1</sup>

#### Reporting

The ESV reports to the Government and Government reports to the Parliament and the Minister is not responsible for the failure of the agency that he/she is heading but it is mostly the head of administration of the specific government agency. There is a division between political function and service and the administrative function.

#### State owned companies (SOCs)

There is government representation appointed in each board of SOCs. The SOC operates under the same law as private companies. A minister cannot intervene in a SOC.

<sup>1</sup> https://www.spv.se/en/about-your-pensions

#### 3.12 ENVIRONMENTAL RESEARCH AND SMART CITY MODEL

#### Swedish Environmental Research Institute – Smart Cities *History of the IVL*

#### Initiatives from the forest industry and the Confederation of Swedish industry

In the mid-1960s, environmental problems began to become increasingly apparent in Sweden, especially in connection with the pulp and paper industries. Following an initiative from a couple of far-sighted individuals from the forest industry and the Confederation of Swedish Industry, Stig Freyschuss, Leif Bruneau and Axel Iveroth, Prime Minister Olof Palme prepared the case of a unique agreement to form a joint State and industry research institute.

It was named the Institute for Water and Air Conservation Research (IVL) and formally started operations in January 1966. The name reflects the most notable environmental issues of the time, which were characterized by dead lakes, foul-smelling emissions and severe air pollution caused by industries.

#### IVL's history coincides with modern environmental history

At the very beginning there was neither the Swedish Environmental Protection Agency, any environmental legislation nor the Ministry of the Environment. IVL's history largely coincides with modern environmental work in Sweden and in Swedish industry. For over 50 years, IVL has contributed to an improved environment with research and development - and continue to do so.

The staff complement of the institute consists of approximately 450 staff in the institute of which 40% have some type of PhD. The staff have scientific expertise in the form of engineers and environmental scientists, as well as behavioral scientists, economists and sociologists. Master's degrees = 35%; PhD = 29%; Upper secondary or post-secondary =6% and other academic education = 30%.

All profits of IVL are reinvested for research purposes and innovation.

IVL Swedish Environmental Research Institute is an independent research institute that conducts research and consultancy assignments on environmental and sustainability issues.

The Institute offers qualified research programs and deliver assignments to businesses and organizations that need expert support within the sustainability area.

IVL's purpose is also to work with applied research and consultancy projects to promote ecologically, economically and socially sustainable growth in business and society.

Its three thematic areas aim to tackle challenges with different perspectives and areas of focus i.e. Sustainable Environment, Sustainable Transition and Sustainable Society.

#### Sustainable Environment

Sustainable Environment includes: Good knowledge of the state of the environment; Good biodiversity; Sustainable agricultural industries and ecosystems services; Access to clean seas and clean water;

Sustainable blue economy; Sustainable land use; Good air quality; Good noise status; and Non-toxic environment.

#### Sustainable transition

Sustainable transition includes: Resource-efficient and sustainable value chains; Resource-efficient industrial processes; Circular water solutions, efficient treatment and reuse of water; Efficient resource flows; Sustainable procurement and consumption; Sustainable chemical processing; Sustainable working life; and Sustainable digitalization.

#### Sustainable Society

A Sustainable Society includes: Climate neutrality; Climate adaptation; socially sustainable transition; Sustainable urban planning; Sustainable construction, management and renovation; Sustainable energy system and energy carrier; Sustainable transport and mobility solutions; and Sustainable finances and investments

#### Smart City Sweden

It is a state-funded export programme that initiates cooperation between Sweden and other countries within smart and sustainable city solutions. Smart City Sweden gathers best practices from Sweden within six areas: Energy, Climate & Environment, Mobility, Digitalisation, Urban planning and Social sustainability.

Sweden has high ambitions that includes:

- (a) National environmental quality objectives;
- (b) Climate-political framework;
- (c) Net-zero emissions by 2045; and
- (d) 70% reduction of emissions from domestic transport by 2030

Sweden is the first fossil-free welfare nation with a SDG global ranking in 2020 of 1 out of 162 countries with an index score of 84,82%.

The country and its people have made significant achievements in many areas e.g. (a) Less than 1% of the generated waste goes to landfills; (b) 99% fossil-free electricity production through wind and nuclear; (c) No 1 in the EU in the gender equality index; and (d) Innovative mobility sector.

In Stockholm, organic waste is used to create bio-gas and bio-fuel. Approximately three hundred (300) busses in the City of Stockholm uses bio-gas and fuel; and bio-gas is also used for taxis and cooking.

These achievements were made through: (a) Innovations; (b) Citizen Engagement; (c) System solutions; and (d) Eco Governance.

Sweden used to be a ship building country but it was taken over by Japan and Korea, as a result many job losses occurred. Hence, the need for solutions through research and innovation.

#### Swedish Smart and Sustainable Solutions

Sweden applies the best available EU Waste Incineration Techniques with one of the lowest flue-gas emissions in the world, even among the EU countries.

Emissions from Swedish waste incineration plants have reduced dramatically over the last 30 years. This has been possible due to the advancement of flue-gas cleaning technologies. Emissions from industries and products have also decreased vastly since 1990.

Stringent emission regulations are enforced that determine limits for various pollutants that could be present in the flue gas. There are strict requirements for continuous monitoring of emissions, which allows us to detect any changes in the emission levels.

#### Kupferberg Landfill Waste-to-Energy Project in Windhoek, Namibia

IVL through **Smart City Sweden** programme supports the Kupferberg Landfill Waste-to-Energy Project in the **City of Windhoek** as follows:

- (a) Discussions started at the World Expo in Dubai in November 2021;
- (b) Visit to Namibia in March 2023;
- (c) Pre-feasibility study finished in May 2023;
- (d) Visit to Sweden by Windhoek officials in June 2023; and
- (e) Discussions of financing for feasibility study in September 2023

The Kupferberg Landfill is running out of capacity and reaching its end of lifespan within the next two years and there is no solution to where the waste should end up instead. Landfills lead to <u>environmental problems</u> such as air and water pollution and let out methane emissions.

Incineration, Waste-to-Energy, have been identified as a suitable solution for the landfill in Windhoek.

#### Advantages of waste incineration?

- (a) Reduce volume of waste by about 74 % in Windhoek (preliminary numbers);
- (b) Clean energy production;
- (c) Energy efficiency;
- (d) Lower emissions compared to landfill-160 000 tons CO2 equivalents/year (preliminary numbers);
- (e) Hygienic work environment;
- (f) Cleaner surroundings for nearby residents;

- (g) Proven technology;
- (h) Energy from incineration of landfill waste can be used for heating of houses during winter.
- (i) It can also be used for cooling;
- (j) It does not smell it is not visible; and
- (k) The Incineration plant can be owned by a municipality owned company

There are 280 municipalities in Sweden that uses the incineration method in 42 incineration plants and the smallest municipality in Sweden that uses incineration has a population of 2000 residents.

#### 3.13 GLOBAL STATE OF DEMOCRACY AND ELECTIONS

#### Briefing Meeting at the International Institute for Democracy and Electoral Assistance

The International Institute for Democracy and Electoral Assistance was established in 1995 as an Intergovernmental Government Organization. Since then, the organization has expanded its work and expertise. For the past 28 years, International IDEA has been honoured with its mandate to promote and advance democracy world-wide. International IDEA has 34 Member states, including Namibia and Botswana from the SADC region.

There are 20 offices around the world and approximately 300 staff around the world including 80 staff in Stockholm, Sweden and one Namibian in the committee of Finance and Audit.

International IDEA works on the following projects, programmes, projects and activities:

- (a) Elections in risk environments and with political parties; and political participation of women. Electoral processes include risk management in elections to special voting arrangements and the future of electoral assistance. This knowledge enables the organization to support electoral management bodies and election officials all over the world.
- (b) Supports political parties, parliaments; and women and youth with knowledge and capacity development, with an increasing focus on new forms of political participation and representation.
- (c) The constitution building programme includes the development of cutting-edge comparative knowledge and provide expert advice on constitutional design and constitution-building processes, in fragile as well as more consolidated democracies.
- (d) The Democracy Assessment provides accurate reports and indices, detailed and timely information on democratic performance across the world. The Democracy Tracker continually monitors trends in 173 nations.
- (e) Credible elections;
- (f) Effective parliaments;
- (g) Global State of Democracy initiative. Namibia is far above the regional average for the entire Africa;
- (h) Democracy Tracker which is not a news feed but it covers the whole landscape;

#### WYDE PARLIAMENTS INTER PARES PROGRAMME

- (a) Parliaments are core pillars of contemporary representative democracy;
- (b) Parliaments provide the formal institutional link between citizens and the state between elections:
- (c) Parliaments scrutinize and adopt legislation, approve the national budget and monitor its execution, oversee government action; and represent citizens in the governance process; and
- (d) Multiple research studies over the past thirty years have confirmed the correlation between strong and effective parliaments, stable governance and enhanced economic development outcomes;

#### Inter Pares - Parliaments in Partnership

It is an International IDEA – EU project to strengthen capacity of parliaments. Phase 1 was scheduled for 2019-2022 and Phase 2 for 2023–2025.

Twelve International IDEA Member States are active in INTER PARES as either EU national parliaments (7) or partner parliaments (5)

## Some of the oversight sample of themes addressed in Parliaments through the Inter-Pares programme

- (a) Parliament-Executive relations;
- (d) Policy and legislative scrutiny;
- (b) Strengthening parliament's role in budget oversight;
- (e) Building research capacity;(f) Organization of parliamentary

(c) Inter-committee cooperation;

- Organization of parliamentary hearings;
- (g) Gender-sensitive approaches to oversight and budget scrutiny

International IDEA organized and provided seminars and conferences in and outside Namibia where Namibians participated including virtual training for diplomats, and recently a presentation to His Excellency Dr. Nangolo Mbumba, Vice-President of Namibia and his delegation to Sweden.

The Secretary-General of International IDEA Dr. Kevin Kanzar-Zamora, committed to visit Namibia in June 2024. Therefore, the Electoral Commission of Namibia (ECN) as a custodian of elections, will be the main stakeholder during his visit to Namibia, particularly as Namibia goes to the polls in November 2024.

#### 3.14 STRENGTHENING BILATERAL RELATIONS BETWEEN NAMIBIA AND SWEDEN

Meeting with Mr. Hakan Jevrell, State Secretary to the Minister for International Development Cooperation and Foreign Trade

#### Discussions

- (a) State Secretary Jevrell informed the delegation that the current global political situation is not conducive and stable, in particular the Russian war on Ukraine causing huge challenges and frustration in Europe, including Sweden. The severe impact of climate change is another challenge in the world.
- (b) The COVID-19 pandemic has destroyed and delayed many 'good things' including continuation of building relations between Sweden and Namibia.
- (c) State Secretary was extremely interested in improving and strengthening the relations between Sweden and Namibia. He mentioned the unfortunate closure of the Sweden Embassy in Namibia and referred to the many common interests between the countries and the need for increased cooperation between the two countries including the economic, commercial sectors and companies of the two countries. "We must come back to Namibia and there are different ways of being present" he stated. He stated that Sweden is also interested in connecting with other countries of southern Africa.

- (d) Ambassador Liswaniso and the delegation briefed the Secretary of State of Sweden's support to Namibia before independence and immediately after independence. He shared information about the Sweden Namibia Working Group focusing on the political and economic spheres of the two countries and that it is now the turn of the Working Group to visit Namibia. In the same vain, he invited the State Secretary and the Working Group to visit Namibia for 2 or 3 days.
- (e) State Secretary Jevrell accepted the invitation wholeheartedly and proposed that the Working Group should meet soon.
- (f) The delegation also briefed the State Secretary on Namibia's oil and gas discoveries, advancement of green hydrogen and lithium exploration in the country; abundance of sun and wind; logistical hub for southern African landlocked countries; and other economic and investment opportunities in the country. Since the discovery of oil and the promotion of green hydrogen as part of the energy transition have drawn the world's attention to Namibia, the country looks forward to the participation and visit of the Swedish delegation to Namibia.

The State Secretary stated that Sweden supports sustainability of resources and its outlook is to be "partners for the future and not partners who will exploit and misuse the resources of other countries to the detriment of the citizens of the countries, including Namibia." For example, mining should be for the betterment of the lives of the people."

#### 4. CONCLUSION

The benchmarking visit to Sweden proved profoundly informative and beneficial for the Namibian Parliamentary Committee on Economic and Public Administration.

The exchange of ideas and experiences with the Secretary of State, First Deputy Speaker of Parliament, Members of parliamentary committees and parliamentary senior officials as well as senior officials of government offices and agencies in Sweden, have provided valuable insights and lessons that can significantly contribute to Namibia's economic development, public administration, and overall social progress.

The Committee concludes that the values, governance systems, processes and procedures in Sweden listed in the report and summarized in the **Executive Summary**; are valuable lessons for the Namibian Parliament and the Committee.

#### 5. RECOMMENDATIONS

- 5.1 The Office of the Prime Minister should consider a Namibian governance system and processes, benchmarking on some of the best practices in Nordic countries and the Swedish values of social equality, inclusiveness; and a strong work ethics and mutual trust.
- 5.2 Ministry of International Relations and Cooperation must improve and strengthen the bilateral relations between Namibia and Sweden.

- 5.3 National Assembly leadership and management should establish a Parliamentary Friendship Group with the Swedish Parliament and apply the lessons learned on the parliamentary committee system in the Swedish Parliament.
- 5.4 The tabling of the Parliamentary Service Bill in the Parliament of Namibia should be accelerated to provide for an independent Parliamentary Service and strengthening the capacity of members of Parliament and parliamentary officials for efficacious lawmaking, oversight and representation.
- Ministry of International Relations and Cooperation, Namibian Embassy in Sweden, Ministry of Ministry of Industrialisation and Trade, Ministry of Mines and Energy, Ministry Works and Transport, Office of the Prime Minister, Ministry of Information and Communication Technology and TransNamib Limited and other key government agencies must fast-track the visit of the Sweden delegation. The delegation should consist of potential investors to strengthen bilateral relations including strengthening the economy and trade, industrialization, transport (railway infrastructure), IT communication, mining, renewable energy and public administration sectors in Namibia.
- 5.6 Office of the Auditor-General must benchmark on the Swedish system by referring audit findings of criminal nature directly to the authorities i.e. the Namibian Police Force and Anti-Corruption Commission.
- 5.7 Ministry of Labour, Industrial Relations and Employment Creation; and the Social Security Commission must benchmark and consider the implementation of the good system and some best practices of Swedish Government's Work Environment Authority which play a critical role in ensuring a sustainable, healthy and safe working environment for its citizen including combating work-related crime, human and labour rights violations, cheating, abuse of workers' rights, workforce exploitation, bullying, human trafficking and modern slavery in Sweden.
- 5.8 Office of the Prime Minister, Ministry of Finance and Public Enterprises, State-Owned Enterprises and Government Agencies in Namibia should consider and learn the implementation of good financial management systems and processes of the Swedish National Financial Management Authority as reflected in this report.
- 5.9 Ministry of Environment, Forestry and Tourism, Ministry of Urban and Rural Development, Ministry of Agriculture, Water and Land Reform, Municipality of the City of Windhoek and Environmental Investment Funds must collaborate and continue with the Swedish Environmental Research Institute and Smart City Sweden project that supports the Kupferberg Landfill Waste-to-Energy Project in the City of Windhoek. The collaboration should include other innovations and projects such as sustainable environment, sustainable transition, sustainable society and smart cities.

- 5.10 National Assembly should establish cooperation and partnership with International IDEA focusing on capacity building programmes of the key pillars and functions of Parliament i.e. legislation, approval of the national budget and monitoring budget execution, oversight of government action; and representation of citizens in the governance process.
- 5.11 Electoral Commission of Namibia should continue building on the partnership with International IDEA.

#### **SIGNATURES**

| Hon. Ithete Natangue (CHAIRPERSON) | 13.03.2024<br>DATE         |
|------------------------------------|----------------------------|
| Hon. Mathias Mbundu                | Hon. Dr. Tobie Aupind      |
| Deputy Chairperson                 |                            |
| Hon. Sebastian Karupu              | Melayo<br>Hon. Maria Elago |
| Hon. Helaria Mukapuli              | Hon. Elifas Dingara        |
| Hon. Nico Smit                     | Hon. Reginald Diergaardt   |
| Hon. Hamunyera Hambyuka            | Hon. Gotthard Kasuto       |

| M. Komutali                   | Kardning              |
|-------------------------------|-----------------------|
| Hon. Maria Kamutali           | Hon. Johanna Kandjimi |
|                               |                       |
| Hon. Joseph Kauandenge        | Hon. Apius !Auchab    |
| Hon. Bertha Dinyando          | Hon. Fenni Nanyeni    |
| (Euro                         |                       |
| Hon. Jan Mukwiilongo          | Hon. Yvette Araes     |
| Hon. Jennnifer Van Den Heever | Hon. Danjel Kashikola |
| Høn. Kennedy Shekupakela      | Hon. Marina Kandumbu  |

