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The 2017 Annual Report
With this report, the Swedish Committee for Afghanistan aims to describe the general development in Afghanistan during the year, as well as how the resources provided by the public, both members and individual donors, as well as from organisations and the Swedish government, have been used.

We aim for the report to be transparent, relevant and balanced. It should report both results and problems. It should always disclose any cases of irregularities brought to the attention of SCA, something that is inevitable under the circumstances in which SCA works.

The report aims to broadly describe interventions and results. What is presented is a selection, as the SCA programmes are too extensive to be described in detail. Anyone wanting more detailed information is recommended to turn to the SCA annual report to Sida or any of the evaluations mentioned herein.

If you have any questions regarding our work in Afghanistan or this report – please send an e-mail to info@sak.se

Editor: Klas Bjurström
Layout: Bedow
Cover Photo: Malin Hoelstad
Printed in Kabul, Afghanistan.
Foreword

Perseverance and methodology

AT THE END OF 2017, I received a letter directed to me as chairperson. The sender had been a member of SCA almost since the beginning in 1980.

It made me think about the importance of aiming for the long-term perspective, perseverance and continuous learning. With this in mind, in this year’s report I would like to highlight what is often lost when results are the only focus, namely the necessary preconditions for achieving any results at all.

SCA has always had a stable vision and it still does. This requires sustained efforts, regardless of whether it is done within the organisation, together with others or by others – Afghanistan free from poverty, violence and discrimination. We have been able to focus on a single question. At the beginning, what drove us were the effects of the Soviet occupation of the country. After the Soviet withdrawal, we became a neutral aid actor. And since 2001, our assistance has continued to develop steadily in various forms through methodological work and the development of new tools, such as the Strategic Plan. In 2017, SCA completed its second strategic plan and commenced on the third in 2018, which covers four years.

Developing a strategic plan can be done in many ways. In SCA, it entails building from below and up to the Board and members, with direct involvement from our target groups – rural populations, women, girls and boys, as well as people with disabilities. This is a laborious process requiring perseverance. A total of 1,061 people in our target groups participated. In hindsight, one reflection is that this is also part of the development and people buying into the work of SCA that should not be underestimated when the work is followed up.

Quite a few SCA members have been involved since the beginning and have consistently maintained their support for the civilian population. This is also evident in the stability of SCA in Afghanistan, where relationships and dedication have been cultivated for four decades. This represents a great strength.

As the state-building project initiated by the international community has not been particularly successful, many Afghans have moved and emigrated, also from the many refugee camps in Pakistan and Iran. Fifteen years ago, the number of people in Sweden born in Afghanistan was estimated to be about 5,000. Today that number has multiplied. In the wake of the international political game, we now also see an inflow of returnees to Afghanistan, mainly from the major refugee camps, but also from Europe. Both of these processes have implications on our work, which is also reflected in the new plan.

The mandate, knowledge and experience of SCA relate to the situation in Afghanistan and especially to the regions in which we work. It is also about wanting and being able to be persistent and methodical, which I hope this annual report will convey.

Peder Jonsson
Chairperson
Swedish Committee for Afghanistan
Community Development Councils
The traditional forum for decision-making is the shura, local or village councils. In 2017, SCA supported 368 Community Development Councils.

Health Care
In 2017, SCA recorded more than 2.6 million patient consultations.

Community Nurse and Community Midwife Education
41 women graduated from the SCA community midwife education and an additional 20 graduated as community nurses.

Education
More than 79,000 children were enrolled in schools supported by SCA. Fifty-eight percent were girls.

Livelihood
Households and individuals, especially female-headed households and people with disabilities were supported to develop their sources of income. During the year, 32 Village Savings and Loan Associations were formed.

Rehabilitation
More than 15,000 men and 10,000 women with disabilities received physiotherapy treatment. Almost 14,000 were provided with orthopaedic devices.

REGIONAL MANAGEMENT OFFICES
1. Mazar-e-Sharif
2. Taloqan
3. Wardak
4. Jalalabad
5. Ghazni
6. Kabul Management Office
7. Aybak Liaison Office
8. Kunduz Liaison Office
9. Metharlam Liaison Office

MAIN INTERVENTIONS 2017
SCA’s vision is an Afghanistan free from poverty, violence and discrimination

SCA’s mission is giving people power over their development and their lives

SCA target groups are rural communities, women, girls and boys, people with disabilities

Rural communities in Afghanistan are largely excluded from mainstream Afghan political and economic life. Access to essentials such as education, health care, safe water and sanitation remains considerably more restricted than in urban areas. The rural marginalised groups with whom we work say that diversifying livelihoods and gaining access to education and health care are the most important changes in order to improve their lives.

Gender relations and the status of women vary across the country, dependent on many variables, including customs, education, wealth, geographical location and exposure to conflict. In general, women have limited access to services such as education and health care, work outside the home and financial resources. They are also subject to severe restrictions regarding their freedom to travel, socialise and participate in public life.

Children in Afghanistan, both girls and boys, are to a varying degree subject to poverty, and many development indicators show clear differences between boys and girls. Girls have less access to education, health services and justice.

People with disabilities are among the poorest and most socially excluded. Widespread social stigma attached to disabilities and a lack of understanding among the general public are behind the severe discrimination they are routinely subjected to.

To reach our objectives, SCA relies on three main means:

1) CAPACITY DEVELOPMENT includes supporting shuras (community councils) to organise and mobilise, as well as support to local civil society and authorities.

2) SERVICE DELIVERY will remain a necessity for the foreseeable future, especially at the district and province level, as the government of Afghanistan does not yet have the capacity to address the rights to education and health care in rural areas. Services such as health care and education also represent a platform upon which SCA may build capacity.

3) ADVOCACY is a means both to achieve change through policies and law, but also for our local partners to support the voices of our target groups.
The war affects life for everyone, but none more than those who are already marginalised: women and girls and people with disabilities. Nazu Mohammadi lives in Beshud in Nangarhar. Photo: Malin Hoelstad.

The war severely affects civilians as well as the work of SCA

- Travelling in conflict areas involves risks for patients, students and SCA staff. This leads to patients to delaying or not seeking care, or parents not sending their children to school. Girls in education, alongside with women and children in need of medical care, are those affected the most.

- In some areas, armed opposition groups forced SCA to close schools. In other areas, schools have re-opened after mediation.

- Warring parties, including international forces, often lack respect for neutrality and the Geneva Convention.

- Monitoring and logistics are becoming increasingly difficult.

- Recruiting staff is a challenge, in particular the absolutely essential female staff whose movements become even more restricted during conflict.

The war affects life for everyone, but none more than those who are already marginalised: women and girls and people with disabilities. Nazu Mohammadi lives in Beshud in Nangarhar. Photo: Malin Hoelstad.
Resources

Members, staff and funding

In 2017, SCA had 3,313 members in 12 local committees in Sweden and one in Afghanistan. By the end of the year, SCA employed 6,299 people, 23 of which were based in Sweden.
Context

Afghanistan 2017

After three consecutive years of increasing pessimism, according to the annual Survey of the Afghan People by Asia Foundation, the mood of the Afghan people actually improved slightly in 2017. More Afghans said that the country is moving in the right direction. Although any form of optimism is more than welcome, the report dryly understates this in saying that “this year’s increase in optimism is difficult to explain”.

Internal and external tensions

In the political sphere, the disagreements within the National Unity Government continued. Several cabinet ministers were declared unfit for office by the Parliament and particularly the recruitments of the minister of defence and the minister of interior turned into a protracted challenge.

On May 4, Gulbuddin Hekmatyar, warlord and leader of the Hezb-e-Islami, returned to Afghanistan after two decades in the border areas of Pakistan. After having promised that he and his fighters would not resort to the use of armed force, he was allowed to return and continue to be politically active. After reconciling with the government, the UN sanctions against him were lifted. For some observers, this represented a possible model for how other armed opposition groups and their leaders could be allowed back to a possible political future, simply by renouncing the use of violence.

A few weeks after the return of Hekmatyar, however, vice president and Uzbek warlord Abdul Rashid Dostum went into exile in Turkey after being accused of sexual assault and torture of a political opponent.

To the extent that there is a peace process at all, the government of Afghanistan, the armed opposition and the eastern neighbours of Pakistan, India and China remained as entangled in a complex interdependence as ever. Following persistent calls from the Afghan government, the US took a harder stance on Pakistan to halt support to insurgents with strongholds on Pakistani soil. The Afghan government also strengthened its relations with India – military, economic and social – which historically has led Pakistan to perceive itself as being exposed to enemies on both sides.

Consequently, relations with Pakistan deteriorated. President Ghani attempted to reach out to Pakistan but with limited results. China, fearing even more regional instability and having significant political and financial ambitions in and beyond the region, recently hosted tri-lateral talks in order to counteract further deterioration.

The harder US stance on both Pakistan and Iran during the year affected regional alliances. Pakistan turned more towards China and to some extent Russia. Both Pakistan and Iran increased their pressure on Afghanistan, not least by repatriating refugees. If the Washington-Islamabad relations continue to deteriorate, Pakistan’s support for the armed opposition in Afghanistan may well increase.

Atta Mohammad Noor, belonging to the Jamiat-e-Islami party and the governor of Balkh province for
Opium
In the ongoing war, the opium economy plays a significant role. Opium is a source of funding for the armed opposition as well as profit for criminal groups, while also fuelling corruption within the government. It is also an important crop for many farmers under pressure or facing a lack of alternatives. Opium is easy to cultivate, resilient and easy to transport. It is also an incentive for many to obstruct any development towards rule of law - many people have much to lose.

All indicators point to the Afghan opium harvest having increased drastically in 2017. The area under cultivation increased by as much as 63% to the highest level ever recorded. The potential yield increased by 87% to an estimated 9,000 tons.

Source: UNODC Afghanistan Opium Survey 2017

over 15 years, surprisingly announced his resignation in early 2017, only to retract it shortly after. Towards the end of the year, Governor Atta Mohammad and President Ghani entered a fierce public dispute as the president suddenly accepted the resignation and appointed a successor. Now, however, Atta Mohammad rejected and refused to step down, while also referring to the loyalty of the armed forces under his command.

The unresolved dispute and the threat of violence within the national administration risk undermining the authority of the Afghan government, deepening existing rifts and bringing the possibilities of effectively ruling Afghanistan into question.

The dispute between Governor Atta Mohammad, an ethnic Tajik, and President Ghani, an ethnic Pashtun, is also one of many examples in 2017 of continued or even worsened ethnic divisions. This also marked the planned launch of electronic identification cards after President Ghani endorsed the use of the term “Afghan”, which many equate with Pashtun. Although the launch of the card continued to be delayed, it is nevertheless a piece of the puzzle leading up to next year’s parliamentary election.

The election commission announced that the already delayed parliamentary elections will be held in July 2018. However, the head of the Election Commission was dismissed shortly thereafter by President Ghani and has yet to be replaced. Demands for more transparency in the election process were frequent, as were demands for reforms and replacements of key government positions. In December 2017, the Parliament approved 11 out of 12 new ministerial nominees, including the ministers of defence and interior.

The government and the international community
Relating to the long-term capacity of the government, there has been some progress. Government salary scales were revised to make public service more attractive, also aiming to level the government sector with the large number of non-governmental organisations. The government’s tax revenues increased for the third consecutive year, albeit from a very low starting point and with the Afghan government still almost entirely dependent on international funding, but still exceeding targets.

International donors mainly focused on strengthening the economy and the capacity of government institutions. There are signs that donors increasingly expect the delivery of basic services to be managed by the Afghan government rather than by NGOs. International funding has decreased in recent years and will likely to continue to do so.

The government will continue to face significant fiscal challenges as development and security expenditures are expected to increase, while resources are likely to remain limited.

Sectarianism and urban warfare
Violence and civilian causalities overall remained comparable to the year before, however, the change of tactics from opposition groups towards high-profile targets and intentionally attacking civilians in urban areas was deeply concerning. Many attacks directly coincided with initiatives aiming at peace, illustrating how there are always actors fearing that they will lose influence and ground in the event of stability.

Even though they are more fragmented than in the 1990s, the Taliban remain by far the dominating force among the many armed opposition groups. After a rise in ground combat in 2016, the armed opposition has seemingly changed tactics in favour of suicide attacks and complex attacks in urban areas. In Kabul, the large number of attacks have resulted in the government increasing the number of checkpoints and installing height barriers to prevent larger vehicles that could potentially carry large amounts of explosives from entering central parts of the city.

Both the Taliban and IS succeed in terror and at combating the armed forces, even while suffering heavy losses from airstrikes in rural areas. Circumstances change by the week, but a report at the end of 2017 indicated that out of a total of 402 districts, 180 were fully controlled by the government, 21 were controlled by the armed opposition and the remaining districts were more or less actively fought over. In terms of dominated districts, the government lost ground during the year.

At least 14,000 foreign military troops, of which half are American, remain within the international and mainly advisory Resolute Support Mission. Active ground combat has been almost entirely left to the Afghan National Security Forces, who are facing greater resistance and suffer a significant number of casualties.

An additional 7,000 US troops remain to carry out Operation Freedom’s Sentinel, fighting and aiming to eliminate armed opposition groups, mainly by means of drone strikes. However, the US indicates that it will once again shift tactics to sending more troops to fight armed opposition groups.

On April 13, the US Air Force conducted an airstrike on a hillside tunnel system in Achin, Nangarhar province. Likely aiming to both show resolve for a US audience and to kill IS forces, the US dropped the
The Afghan government reiterated its commitment to improve the human rights situation, including necessary judicial reforms in line with national and international obligations. The Penal Code and its provisions on crimes against humanity, war crimes, human trafficking and sexual harassment have been redrafted. The act against torture has been approved and a mechanism for oversight has been established. However, the culture of impunity and the fact that established law is not upheld remains a problem.

In 2017, humanitarian challenges increased. According to UNCHR, 395,000 refugees returned from Iran and 150,000 Afghans returned from Pakistan. The number of returnees from Pakistan now adds up to 950,000 for 2016–17. Displacements resulting from internal conflicts have also increased sharply. With the likelihood of continued repatriation and internal displacement, this situation creates an urgent need for the government to protect and provide basic services, such as water and sanitation, food security, health care and education.

Again referring to the Survey of the Afghan People, the biggest concern among youth in 2017 was unemployment. In terms of security, more than 70% of the population still expressed fear for their security. With this in mind, the fact that the Afghan people generally state that government institutions have improved must be considered good news for the government, with 56% expressing that the government and its institutions are “doing a good job.” While it is easy for the international community to demand progress from the National Unity Government, this is more difficult for those expected to deliver. Could the slight increase in optimism among Afghans be a sign of the people actually appreciating the efforts of the government?
2.4 million Afghans
2.4 million Afghans are believed to live as refugees in other countries. Another estimated 2 million are internally displaced.

Source: UNHCR

The decrease in civilian casualties in 2017 mainly relates to the decreasing amount of ground fighting compared to 2016. Civilian casualties from suicide attacks and complex attacks continued to rise. Out of 3,438 reported dead, 359 were women and 861 were children. Armed opposition groups are behind most reported casualties. According to UNAMA, Afghanistan is no longer a post-conflict state, but a country undergoing a conflict that shows few signs of abating.

Source: UNAMA

Photo: Malin Hoelstad
**Context**

**Conflict, security and risk**

Conflict and lack of security have been a major challenge for the people of Afghanistan for the past four decades. Thus, the considerations and risks involved for both staff and target groups of SCA are not new. Security in Afghanistan is fluid and elusive. The degree of insecurity varies across provinces or even districts, sometimes changing quickly.

**In recent years,** the number of actors involved in conflict has increased, and so has the infighting. A stronger Islamic State presence, as well as tension between regional official representatives and the government, also add to the complexity. 2017 saw a tendency of the Afghan National Security Forces being more defensive, responding to attacks by armed opposition groups while also increasingly relying on air raids and drone strikes.

The conflict continues to be unpredictable. Armed opposition groups control an increasing number of districts. The most volatile and violent areas are often the ones where government control is actively contested.

Conflict trends are often contradictory, which is why the analysis may be uncertain. A case in point is that in 2017, the number of reported civilian deaths decreased slightly, while the number of killed NGO staff members increased significantly. SCA is deeply aware of its responsibility when exposing both field staff and people in the served communities to risks that are difficult to assess and mitigate.

**Neutrality and impartiality are vital assets – but no guarantee**

The awareness of SCA not being affiliated with the government nor with armed opposition continues to be an important asset. However, maintaining this awareness in areas with new or factionalised actors is difficult. Impartiality and transparency, combined with a good reputation, has historically provided SCA with the acceptance needed for implementing projects, also in areas under the control of armed opposition. The long-standing strategy of SCA has been to mitigate risks by thoroughly establishing acceptance and relying on local communities. SCA negotiates access and ensures community ownership of SCA activities. The strategy also includes promoting local conflict resolution and demanding commitments from communities regarding the safeguarding of SCA staff prior to initiating activities. So far, the strategy has enabled SCA to work in areas where few others could.

This still holds true in relation to the local communities; however, actors such as the Islamic State are less concerned with the interests of the local communities and do not seek the same local legitimacy and acceptance as the Taliban.

**Monitoring and risk**

The concept of “risk” is broad and not only includes the risk of physical harm of individuals, but also of exposure to corruption, misuse of resources, crime, lowering of quality. Risk increases whenever support, monitoring and control are not possible to carry out to a sufficient degree.

SCA monitors developments on the provincial and district level on a daily basis. The conflict limits the reach...
The long-standing strategy of SCA for reducing risks has been and still is to thoroughly establish acceptance and rely on the people who live where SCA is active. Photo: Gulsoom Jafary

of services, makes logistics, recruiting and monitoring increasingly difficult and drains resources across the organisation.

A difficult decision is when to draw the line and close activities due to security concerns when pressured or denied access for monitoring. Closing schools comes at the expense of girls and boys, but still has to be considered. Lack of monitoring comes with a significant risk of corruption and the lowering of quality, which is why SCA in 2017 initiated third-party monitoring (i.e., that an external organisation or consultant is tasked with monitoring SCA activities without prior notice or revealing that an area is being monitored). When the monitoring is finalised, findings are reported to the senior management. SCA also aims to strengthen alternative means such as participatory monitoring carried out by local communities.
Not only the Taliban

A variety of groups are labelled “armed opposition groups” in Afghanistan.

The Islamic Emirate of Afghanistan, best known as the Taliban, is the numerically most significant. Composed of several groups all over the country, they have a certain level of autonomy but remain powerful and effective in combat. The so-called Haqqani network is part of the Taliban. In many areas, the Taliban have established structures mirroring government authorities.

The Islamic State is a significant group that has only established itself in Afghanistan in recent years. IS is sectarian to a higher degree than the Taliban, often attacking non-Sunni Muslims.

al-Qaeda has since long sought refuge in Afghanistan. Many regional affiliates of IS and al-Qaeda are also reported to operate within the country’s borders. The most significant feature distinguishing the Islamic State and al-Qaeda from the Taliban is that the latter have a clear national agenda for Afghanistan, whereas IS and al-Qaeda are considered “international jihadists”, not recognising national borders.

A distinction is made between “armed opposition groups” and “armed criminal groups”. Although the latter are mainly motivated by profit, they are none the less a great concern for both civilians and NGOs, frequently responsible for robberies and abductions.

Major security incidents in 2017

International NGO Safety Organization reported that the overall number of security incidents involving NGOs remain stable at 148, exactly the same as in 2016. Nevertheless, 2017 saw a rise in casualties in humanitarian organisations, with 17 killed and 29 wounded, compared to 10 killed and 10 wounded the year prior. The increase is largely explained by two incidents together accounting for more than half of the causalities.

According to UNOCHA, 38% of cases of violence against civilian organisations is directed towards health workers. In 2017, SCA on several occasions experienced intrusions of its facilities by both armed opposition groups and national security forces. A total of 48 incidents were recorded by SCA.

February 28, Laghman province
Staff at a health clinic were told by armed opposition to leave due to expected clashes with security forces. During the fighting, bullet rounds damaged the clinic doors and windows, causing it to be closed for two days.

May 6, Kunduz province
Due to fighting between security forces and armed opposition, nine SCA-supported schools remained closed for a few days.

May 17, Laghman province
Afghan National Security Forces took up positions in an SCA health clinic to target an armed opposition group. Staff were evacuated and the clinic remained closed for one day. The forces left after SCA approached provincial authorities. The incident was a violation of international humanitarian law.

August 6, Wardak Province
Afghan National Police warned staff at an SCA clinic to keep the clinic closed due to their operation in the area. The clinic was closed for one day.

June, Laghman province
In many aspects, the worst situation to arise for SCA in 2017 was the forced and unexpected closing of 40 health facilities by armed opposition groups in June. The demands concerned the location of clinics, staffing, equipment and which patients were offered treatment. There is also a political dimension in all decisions, as offering service to the population is an issue of legitimacy.

Close to 100,000 people depend on the clinics. SCA approached local community leaders and provincial government authorities to come up with an acceptable solution. During the negotiations, community elders addressed the opposition groups while emphasising the importance of the clinics. Finally, after receiving reassurance of the safeguarding of staff and patients, SCA was able to reopen the clinics in July and August. The situation did, however, affect the overall performance of SCA in the area and the communities suffered significantly.

SCA Security Incidents by Regional Management Office

- Taloqan: 1 incident
- Mazar-e-Sharif: 1 incident
- Ghazni: 3 incidents
- Kabul: 3 incidents
- Jalalabad: 20 incidents
- Wardak: 20 incidents
“We appreciate the constructive efforts of the local community in re-opening the clinics. The beneficiaries are the people of Laghman who now once again have access to health care”, said Madeleine Jufors, country director of SCA in Afghanistan, when 40 clinics were re-opened.
Context

Corruption and crime

In Afghanistan, corruption is endemic and a very real threat to the population. It contributes to many being denied their rights – whether it be to education, health services, their right to vote or justice in a court of law. Corruption it is both a driver and consequence of the internal conflict, inseparable from the opium economy, political inefficiency, patron-client relations and foreign assistance – both military and civilian. Much has been achieved in some areas, but corruption is an important factor behind a lack of progress, or even regression, in others.

Welcome reports of progress in 2017

In 2017, progress on a national level in at least two areas related to corruption deserves to be noted. According to assessments, domestic tax revenues have increased by 25% since 2014 when the current government took office. This quite remarkable improvement is mainly due to increased corporate taxes, taxes on imported fuel and other goods. But it is also the result of government reforms within the tax collection system and efforts to steer away from the habit of tax collectors and payers “coming to an agreement”, rather than making a regular and documented tax payment. This reform has to some extent reduced the possibility for corruption within the tax system.

The other area of reform is with regards to public procurement. Corruption is fuelled by the international funding of development, the military and the government, which is why the opportunities for corrupt arrangements are plentiful in the sphere of procurement. Although not initially met with universal praise, with time the improvement has been recognised by many actors in the international community for its emphasis on efficiency and transparency.

A significant risk for SCA

The spheres of both health care and education suffer from corruption in many guises, such as nepotism, absenteeism, procurement fraud or accepted inefficiency. Power dynamics also put immense pressure on anyone standing up against corrupt practices. Hence, for organisations such as SCA, it is practically impossible to entirely avoid cases of corruption.

SCA is often recognised by communities, donors and authorities for being efficient and vigilant of corruption. However, corruption is certainly also a challenge for SCA. Staff frequently come under pressure from external actors, both privately and in their profession, who demand favours or money. Internal corruption is also a threat, whether expressed as nepotism, bribery or mismanagement. The consequences of corruption range from financial losses to inefficiency, draining of resources in the many efforts required for controlling it. The level of corruption also exposes SCA to a significant risk of losing the trust of target communities, the public, donors and authorities. This trust is one of SCA’s greatest assets, which has been acquired during its many years in Afghanistan.

Strategies for counteracting corruption

The SCA anti-corruption policy emphasises prevention, including closing windows of opportunity for irregularities, but also the importance of values and adequate control systems. In the short perspective, SCA pays a high price for not accepting corrupt behaviour. Not bribing officials often results in delays and additional costs.

The general mitigation strategy entails checks and balances by separation of authority, controller functions...
Several methods for monitoring quality
Many factors affect the possibility to ensure the quality of projects. One challenge is access to areas in conflict. SCA uses several methods for ensuring a broad approach in which reports are compared internally and results are verified.

Programme quality monitoring
Staff at SCA regional offices monitor activities daily, but individuals are also contracted locally to monitor field activities using checklists.

Third-party monitoring
Independent external consultants, reporting directly to SCA senior management.

Participatory monitoring
Communities themselves are increasingly trained and equipped to provide feedback to SCA concerning both activities and results. But target groups can also arrange public hearings, known as “social audits”. The latter method is still under development.

Evaluations
These are performed by external consultants, but SCA also performs internal studies.

Monitoring by government ministries
Activities are monitored through several established national systems. SCA health projects are an example of an activity monitored by the Afghan government.

Internal audit
SCA’s Internal Audit Unit reports directly to senior management. The internal audit complements the annual external audit.

177 out of 180
According to the annual ranking of Transparency International, in 2017 Afghanistan ranked 177 out of 180 countries in terms of corruption. Only Syria, South Sudan and Somalia rank lower.

fightcorruption@sca.org.af
All SCA employees are obliged to report suspected cases of corruption, anonymously by e-mail or in writing. The Board of SCA as well as donors are continuously informed about cases of corruption and fraud. In cases involving partner organisations, SCA shall take all possible steps to ensure that the partner organisation takes appropriate actions.

Reports of suspected corruption can be sent to fightcorruption@sca.org.af

and transparency in decision-making processes. SCA will continue to review its procedures and strengthen the weak areas prone to corruption.

The importance of establishing SCA’s core values among staff is paramount. SCA promotes meritocracy, a fair working environment, competitive salaries and efficient use of invested time and funds. But this mitigating strategy is paired with transparent disciplinary actions in cases of mismanagement, fraud and corruption. SCA management is committed to dealing with irregularities in a decisive manner.

Procurement is a critical administrative function prone to corruption in the form of kickbacks from suppliers to individuals. Potential consequences for SCA include higher prices for supplies, decreased quality and loss of work morale and reputation. The primary mitigation strategy for curbing irregularities in procurement is to enforce compliance with guidelines and demand accountability and transparency. A reliable and confidential system for managing complaints, including a whistle-blower mechanism, is crucial and demonstrates that the organisation takes grievances seriously. SCA assumes responsibility for follow-up and discloses the amount, type and actions taken.

In 2017, SCA finalised the procurement of third-party monitoring services. Given the deterioration of security in many areas, monitoring by one or more external partners is a valuable tool for ensuring results and that resources are used as intended.

Detected cases of fraud and corruption
As in previous years, several cases of internal fraud and corruption were reported and investigated. Three cases led to disciplinary actions. The reports have all been shared with the SCA board.

Procurement fraud
A logistics officer involved in procurement reported only one supplier being able to provide a required product. The price was quoted as USD 800 and the procurement committee accepted the purchase. After suspicions, the Internal Audit Unit investigated the matter and found that the item was available from several suppliers for only USD 600. It was concluded that this was a case of kickback from the supplier to the logistics officer and thus a misuse of SCA resources for personal gain. His employment was terminated.

Unauthorized use of SCA internet
A manager was found to have re-allocated half of the internet bandwidth dedicated to a unit at a nearby hospital for the personal use of himself and several colleagues. The incident did not result in any extra cost for SCA but was an apparent case of misuse. Considering the hard and committed work of the manager throughout his employment, the management decided to only issue a written warning, while being advised to fully adhere to SCA rules and regulation.

Embezzlement of salary budget
In May, SCA and provincial authorities in Ghazni province made a joint monitoring visit to a motorcycle repair training programme within SCA’s programme for vocational training for people with disabilities. It was revealed that a supervisor for the project had neglected to hire a literacy teacher as part of the vocational training. Instead, the supervisor had kept the funds that had been budgeted as salary for a teacher. The supervisor was terminated and was forced to pay back the funds.
Objective 1

Access to Health Services

SCA aims for equitable access to and utilisation of health services by women, children, persons with disabilities and rural communities.

Saleha Yousefi is 20 years old and one of 25 women who will soon graduate from the Community Nurse School run by SCA in the province of Wardak. Saleha is from the village of Tarqab, eight hours from the town of Maidan Shar where the school is located.

“[I] come from a remote and very poor area. The district in which my village is located is also very insecure. I will struggle to increase both awareness and improve access to health care. As a result of the education, I am aware that women have the same rights as men and that men must support the rights of us women!”

Saleha is the first trained nurse from her village.

Photo: Malin Hoelstad
Afghanistan Today

- An estimated 77 infants out of 1,000 die before the age of one. 97 children out of 1,000 die before the age of five.
- Access to improved water sources is very low in the areas covered by SCA. There is a strong correlation between diarrhoea and dehydration, especially among children.
- Conflict and the return of refugees continues to severely stretch health resources.
- The number of recorded cases of tuberculosis is increasing with an estimated 61,000 people infected annually, causing 12,000 deaths every year.
- People with disabilities, women and children have less access to health care than others.

SCA Objectives

- That families, especially mothers and children, become better at preventing illness and improving their health.
- That health services increasingly meet the specific needs of the target communities with a focus on women and girls, with and without disabilities, and other marginalised groups.
- That communities become more actively involved in the promotion of accountable and responsive health services.

In 2017

- SCA recorded more than 2.6 million patient visits.
- Water and sanitation interventions exceeded targets. The importance of hygiene and nutrition was at the centre of awareness-raising activities in communities.
- SCA increased the number of health facilities by 30%.
- SCA temporarily closed 40 clinics in Laghman under threat from armed opposition groups. This had a significant impact on access to health care.

Situation

Health indicators in Afghanistan could be described in terms of considerable progress. At the same time, however, they are still among the worst in the world.

The World Bank recently presented its review of improvements in the health sector between 2002 and 2017. The number of health facilities was reported to have increased five-fold while the proportion of facilities with female staff increased from 22 to 87 percent. It was noted that the contracting of non-governmental organisations, such as SCA, has improved coverage and the quality of health services, even in provinces with high levels of conflict, thus suggesting some resilience of the health care system.

However, many challenges remain. Quality of services in public hospitals has stagnated at low levels and many areas are still underserved. The use of family planning is low, resulting in high fertility rates and pregnancies with short intervals. Malnutrition remains a serious problem, which is exacerbated by declining levels of exclusive breastfeeding and poor infant and child feeding practices.

Maternal mortality rates remain unacceptably high. However, recent assessments also illustrate the difficulty in measuring health indicators, or any development indicator for that matter. According to one study, made available in 2017, the national maternal mortality rates are at a reported ratio of 1,291 per 100,000 live births, which was recorded at only 327 per 100,000 live births in 2010. As a four-fold increase in the number of deaths is unlikely, most observers believe that the truth is somewhere in-between. Still, the survey reveals the stark reality in Afghanistan in terms of maternal health and the health of children.

How does SCA address this?

In Afghanistan, basic health care is mainly provided by non-governmental organisations, each responsible for an entire province. SCA is responsible for delivering health care services and capacity development in two provinces, Laghman and Wardak. Combined, a population of more than 1 million people live here. All in all, SCA recorded more than 2.6 million patient consultations in 2017.

SCA also serves other disadvantaged and hard-to-reach populations, such as returning refugees, nomads, internally displaced people and prisoners. To supplement the basic health care, SCA allocates further resources specifically to achieve long-term change for our target groups: women, children and people with disabilities.

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1 Strong Progress but Challenges Remain in Health Sector in Afghanistan by World Bank. June 1, 2017

2 Central Statistics Organisation, Afghanistan 2015 Demographic and Health Survey
One of the prime causes for the low availability of health care for women is the lack of female health staff. Therefore, additional SCA initiatives include the training of midwives and female nurses, as well as supporting the Afghan Midwifery Association in its strengthening of midwives through a mentorship programme.

**Developments in 2017**

SCA expanded its interventions in both Laghman and Wardak, increasing the combined number of health clinics from 104 to 135. At the most basic level, the number of health posts (a basic facility with one male and one female health worker), increased from 549 to 713 in 2017. This represents a significant increase in coverage.

The many returnees from Pakistan and internally displaced people in the eastern region of Afghanistan led SCA to scale up interventions within the areas of health and education. Additional funding from Sida and Radio Aid allowed for an expansion of health services through mobile health clinics, as well as providing more families with clean drinking water.

As an advocate for equal rights and access for people with disabilities, SCA needs to lead by example. In 2017, SCA improved physical access to 23 health facilities by constructing ramps and modifying doors and toilets. SCA was also actively and meaningfully involved in a stakeholder group contributing to the new National Strategic Plan for Disability Prevention and Physical Rehabilitation.

**Progress and contribution in 2017**

Access to clean water is within the interval of 16–20% in Wardak and 71–80% in Laghman. The correlation between access to clean water, diarrhoea and dehydration is clear, especially among children, and remains a considerable threat to people’s health and lives.

Government assessments even indicate an increase of cases. The prevalence of diarrhoea will remain high unless awareness is increased and everyone in the population gets access to clean water and sanitation facilities. Hence, SCA has worked hard to improve the overall water and sanitation situation wherever possible. An achievement in 2017 worth highlighting are the pipe schemes constructed in Kunar, originally planned to reach 2,150 families but extended to finally cover more than 5,000 families.

Check-ups and health care during pregnancies is one of the most effective health interventions that may play a significant role in preventing maternal morbidity and mortality. Data from the areas covered by SCA show that expecting mothers on average had at least one check-up relating to their pregnancy, and targets were surpassed in both Wardak and Laghman.

**Challenges**

The by far worst setback related to health in 2017 was the forced and unexpected closing of 40 SCA health facilities by armed opposition groups in Laghman, following demands that could not be met. Facilities remained closed for more than a month; however, after mediation by local communities, the last facility could re-open after 45 days. The events had a severe impact on access to health care for the local communities, especially for assisted deliveries, as well as on the overall performance of SCA in the province, as several annual targets could not be met.

The so-called **balanced scorecard** is an annual national assessment of health services and patient perspectives. In 2017, the mean score in Laghman decreased by 2% and in Wardak by 4%. A preliminary conclusion is that a shortage of medicines at facilities as a result of late procurement by SCA is one reason for the decreased result. In Wardak, the current ongoing construction at Maidan Shar Provincial Hospital caused problems as the old outpatient department closed and patients were being treated in small and overcrowded rooms.

SCA still struggles with capacity limitations in the Jalalabad region following the large number of returnees from Pakistan. The temporary closing of a Red Cross rehabilitation centre in Mazar-e-Sharif led to a drastic inflow of patients to SCA’s physical rehabilitation centres. This unavoidable situation not only increased workload for staff, but also limited the support possible to offer to community-based rehabilitation workers.

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**1.8 million**

1.8 million people need treatment for acute malnutrition, of which 1.3 million are children under the age of 5.

Source: UNOCHA

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**Evaluations and reports in 2017 primarily relating to health**

*Catchment Area Annual Census*
Captures basic information about the community
Main SCA interventions contributing to equitable access to health services

- Health services in Wardak and Laghman at 135 clinics, 713 health posts and two hospitals.
- Learning for Healthy Life: literacy courses for women containing health, hygiene and nutrition information.
- Three schools for community midwives and nurses.
- Midwives Mentorship Programme.
- School health check-ups.
- Education project on good menstrual hygiene practices for teachers, school girls and their mothers.
- Physical rehabilitation services.
- Construction of safe water points and latrines, informing communities of safe water and sanitation practices.
- Awareness initiatives on the rights to health care for people with disabilities.
- Physiotherapy and prosthetic/orthotic diploma courses.
- Training of rehabilitation workers in psychosocial counselling.
- Medical students under internship placed in SCAs physical rehabilitation centre.
Gulsoom’s clinic is open for everyone

In May 2016, SCA midwife Gulsoom was handed a camera by Lasse Bengtsson, former head of communication at SCA. In pictures and words, she documented her work and life in the village. In 2017, they were published in Afghanistan-Nytt.

“This is Sahar, 12 months old. Her mother is unable to breastfeed her and she is pregnant again. After examining her thoroughly, I concluded that Sahar was severely malnourished and in a critical condition. Her mother was also very malnourished. Both were sent to the hospital.”

“Kaka Ibrahim came to the clinic together with his wife as contractions had started to set in. The delivery was without complications and she gave birth to a healthy baby girl. He is a very happy father.”

**Photos: Gulsoom Jafary**
In 2017, SCA recorded more than 2.6 million patient visits in Wardak and Laghman provinces. Here we see families seeking care at the hospital in Maidan Shar. Photo: Malin Hoelstad.

<table>
<thead>
<tr>
<th>Health care in Wardak and Laghman provinces</th>
<th><strong>ACHIEVED 2016</strong></th>
<th><strong>ACHIEVED 2017</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of patient consultations</td>
<td>2,612,367</td>
<td>2,604,788</td>
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<tr>
<td></td>
<td>1,280,061</td>
<td>1,486,524</td>
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<thead>
<tr>
<th>SCA maternal and child health care</th>
<th><strong>ACHIEVED 2016</strong></th>
<th><strong>ACHIEVED 2017</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of children under the age of five screened for growth</td>
<td>356,305</td>
<td>366,782</td>
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<tr>
<td>Number of immunisations against diphtheria, tetanus, pertussis, hepatitis b and polio for children under the age of one</td>
<td>50,924</td>
<td>49,609</td>
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<tr>
<td>Proportion of health facilities with at least one skilled birth attendant</td>
<td>98%</td>
<td>98%</td>
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<tr>
<td>Number of patients in maternal care</td>
<td>41,779</td>
<td>44,388</td>
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</table>

<table>
<thead>
<tr>
<th>Other health interventions</th>
<th><strong>ACHIEVED 2016</strong></th>
<th><strong>PLANNED 2017</strong></th>
<th><strong>ACHIEVED 2017</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of women enrolled in Learning for Healthy Life classes: literacy education combined with health information</td>
<td>1,526</td>
<td>1,500</td>
<td>1,500</td>
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<td>Number of children in school who received medical check-up once per year and regular health education</td>
<td>6,971</td>
<td>7,380</td>
<td>6,050</td>
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<tr>
<td>People with disabilities receiving health and hygiene education</td>
<td>5,559</td>
<td>2,663</td>
<td>—</td>
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<tr>
<td>People with disabilities receiving physiotherapy</td>
<td>12,448</td>
<td>12,789</td>
<td>4,907</td>
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<tr>
<td>Non-disabled people receiving physiotherapy</td>
<td>13,693</td>
<td>12,739</td>
<td>5,066</td>
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<tr>
<td>Orthopaedic devices provided</td>
<td>13,766</td>
<td>14,269</td>
<td>4,197</td>
</tr>
</tbody>
</table>
Objective 2

Access to Education

SCA aims for equal access to quality educational opportunities.

Sapna Safi is 17 years old and lives with 11 sisters and 2 brothers in the village of Daman, not far from Jalalabad. When the family arrived there from Pakistan, there was no school. Together with the village elders, Sapna contacted SCA in Jalalabad to ask whether it was possible to establish a school in Daman. Initially, classes were held in a tent but there is now a proper school building. Sapna entered first grade in the SCA school and is now an eleventh-grade student in a government-run school.

“There are many challenges for girls in Afghanistan”, says Sapna. She continues: “I am lucky, my family wants me to study. The government, organisations and anyone able to has to raise their voices in support of girls going to school!”

In 2016, SCA nominated Sapna for the International Children’s Peace Prize for her commitment to the right of girls to education.

“I don’t like that so many girls are at home and not in school. I have gone home to the parents of others in my class and convinced them that their daughters must be allowed to continue to go to school. They said it was too insecure to let them go, but I said that I do it every day. Your daughters need to go to school, they are already a year late!”

Photo: Malin Hoelstad
Afghanistan Today

- According to one estimation, only 15% of women and 49% of men in Afghanistan can read and write.
- Since 2001, the number of children in school has increased from 1 million, almost all of whom were boys, to 7–8 million, of whom 40% are girls.
- Still, 3.5 million children in Afghanistan are deprived of education, primarily girls and children with disabilities.
- The quality of education is often poor. Teachers lack formal training and schools lack adequate facilities and textbooks.
- The lack of female teachers in the rural areas primarily affects girls.

SCA Objectives

- Strengthened delivery of education at community level, adapted to the needs of all children.
- Increased demand for education.
- Capacitated authorities providing better education.
- Increased pressure from parents and communities for governmental accountability with regards to delivering quality education.

In 2017

- More than 79,000 children were enrolled in 2,724 SCA-supported classes. Fifty-eight percent were girls.
- The number of students in SCA-supported schools increased due to a higher demand, especially for the education of girls, which is very welcome.
- The number also increased due to refugees returning from Pakistan. In some areas, the number of students increased by 30% in one year.
- As more students graduate from secondary education and universities, the number of available and qualified female teachers continues to increase; an important factor for the next generation of girls in school.
- Seven school buildings, twenty washrooms and one resource centre were completed.

Situation today

According to a major survey[1] published in 2017, only 15% of all women and 49% of all men in Afghanistan state that they can read and write. In late 2017, government officials stated that still to this day, 3.5 million children in Afghanistan are deprived of education, although figures vary significantly across the country. Seventy-five percent of those deprived of education are girls and a clear majority live in rural areas.

For children with disabilities, the situation is even worse. A report published in 2017 revealed that as per government data, only 3,692 children with disabilities[2] were enrolled in special or inclusive education. This figure should be compared with the estimated figure of 236,000 school-aged children with disabilities nationwide.

However, these figures must not overshadow the fundamental steps forward that have been made in the education sector since 2002. At a pace likely to be unmatched anywhere else, the number of enrolled children has since then increased from an estimated 1 million children, almost all of them boys, to an estimated 7–8 million children, out of whom almost 40% are girls. This is significant and must be kept in mind whenever discussing the many difficulties facing the people of Afghanistan.

Literacy is a key factor for overall progress, regardless of whether it relates to the health situation, equal rights of women, economic development or rule of law. However, access to education is very uneven, varying by gender, geographical location and social factors. Girls are increasingly discriminated as they get older and very few continue to secondary education.

How does SCA address this?

The main component of SCA education interventions is community-based education: basic education provided to children where they live, and with strong community involvement, aiming to serve the many children not reached by government schools. This is the backbone of primary education in rural areas. Nationwide, 17% of all children in community-based education are enrolled in a class supported by SCA.

Community-based classes should cater to children in grades 1–6. However, owing to community demand and due to the fact that government schools are all too few, SCA has in some areas continued with classes up to grade 9 with the specific intention of increasing the number of girls able to continue to secondary education.

SCA cooperates with community leaders as well as government officials to ensure collective ownership and, when possible, a handover of classes to local...
Support to Local Authorities

A Report on the Pilot School primarily relating to education Evaluations and reports in 2017

Building the capacity of professionals within the educational sector is a key intervention. In 2017, SCA continued to train headmasters and education authority staff at the district and province level in leadership and good governance.

Capacity development cannot just be theoretical. SCA arranged 46 joint school monitoring sessions with local government officials. They tested observation techniques and contacted parents and local community elders, listening to their concerns regarding the quality of education.

Developments in 2017

In 2017, SCA expanded its community-based education, 420 new classes were established, adding up to a total of 2,474 classes, compared with the overall number of 2,095 at the end of 2016. The continued emphasis on ensuring girls the right to education is expected to result in higher transition rates from primary to middle school and beyond, thereby putting demand on SCA to plan for, and commit resources to, expanding community-based education and coaching classes in unserved geographical locations.

The expansion in terms of quantity is telling for the national education system, which has grown fast since 2002. In terms of quality, however, both SCA and the sector in general is still struggling. With exceptions, the standard of education is often poor, regardless of whether operated by the government or other organisations. This is also true in terms of the capacity of education authorities to monitor and support schools. Aware of the quality issues, in 2017 SCA continued to increase its focus on improving quality, mainly by offering training to local authorities and school management committees along with support in monitoring. In 2017, a mentorship training programme was conducted for 39 master trainers, nine of whom were women. This training was brought on to 204 headmasters and 220 teacher educators at the district level.

The concept of community-based education varies to an unfortunate degree depending on implementor. The national policy was revised in 2017. Once finally approved, SCA aims to align its schools with the policy, including a proposed quality package and a standardised cost model.

A re-occurring problem relates to the resource constraints at the Ministry of Education resulting in it not being able to live up to its responsibility to provide textbooks for all students. Hence, SCA has provided textbooks and stationery to all students in SCA-supported schools.

Progress and contribution in 2017

By tradition and culture in Afghanistan, the perception of menstruation, as well as a lack of adequate sanitation facilities in school, often leads to girls staying at home during menstruation. From mid-2016 until the end of 2017, under the Menstrual Hygiene Management project, SCA has built 50 washrooms in girls’ schools, while also arranging awareness sessions and training for school management committees, 5,500 students, 300 teachers and 600 mothers. Students also received one year’s supply of sanitary pads, soap and undergarments. In coordination with several other organisations, SCA is trying to persuade the Ministry of Education to include menstrual hygiene management in the national curriculum.

Another area of intervention showing good results are the SCA coaching classes, a concept designed to re-enrol girls who have not completed their secondary education. Gradually, the number of coaching classes is increasing in all areas where SCA offers education. In 2017, targets where overachieved as 678 girls re-enrolled into school.

An important cause behind girls dropping out of school is the lack female teachers. SCA has frequently recruited students from grade 8 or 9 to teach. However, this is changing. As more girls are completing secondary education, teaching is increasingly perceived as an honourable profession, providing livelihood for families and education in the neighbourhood. The percentage of female teachers working with SCA in 2017 was 32%, compared to 28% in 2015. In the communities, the number of women attending school management committee training and meetings is still low, even though it is gradually increasing.

Challenges

Ensuring the right to education in conflict areas, especially for girls, is not easy. In the provinces of both Wardak and Ghazni, armed opposition groups have forced SCA to cancel several classes, aiming to stop the education for girls.

In SCA schools in the Jalalabad area, due to the many repatriated families from Pakistan, the number of children increased by 30% in 2017. This represents a severe strain on SCAs resources. The number of classes has increased, also accommodating children in existing classes, causing many to be over-crowded. The number of students is expected to increase further as more families return.

Schools or classes?

It is often more relevant referring to education in terms of classes than schools. Although many schools have a formal school building, in other children are taught under very basic conditions. One could describe this as when several classes are taught at the same location, it is referred to as a school. However, all classes are not permanent, such as classes for nomadic children.

600 School Management Committees

In 2017, the 600 school management committees supported by SCA were evaluated with a positive outcome. The committees are made up of 5-7 members, including parents, religious and community leaders, and they form the link between SCA, the community and the school. The committee ensures that the school is functional, and that facilities and equipment are adequate. They regularly visit the school and contact parents in cases of absenteeism.

Evaluations and reports in 2017 primarily relating to education

- Report on the Pilot School Management Committees Initiated by SCA
- Inclusive Education in Rural Communities
- Support to Local Authorities

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Main SCA interventions contributing to equal access to education

- 2,474 Community Based Classes in areas not covered by government schools
- 34 coaching classes for girls
- 164 classes for nomad children
- Support to School Management Committees
- Supporting national Teacher Elected Council
- Training of teachers
- Teachers Education Master Programme (TEMP 2)
- Preparatory school for children with disabilities
- Inclusive education for children with disabilities in mainstream schools
- Improvement of water and sanitation in schools
- School books to schools where these have not been provided by the government
- Capacity support to education authorities

The overall retention rate for students is 84%, which is high but not enough. Illustrative of discrimination and the very significant differences in opportunities, among children with disabilities only a minority continue through school. Often, this is due to a lack of transportation facilities, such as wheelchairs or affordable vehicles to commute from home to school.

Jamaloo Primary School, Beshud district in Nangarhar. Out of 230 girls and boys in the SCA school here, 70% have been pressured to return from Pakistan in recent years. According to UNHCR, an estimated 150,000 Afghans came across the border from Pakistan only in 2017. The girls in grade one, pictured above, attend class in a tent. There is also a regular school building, but it does not have enough capacity for the large influx. In recent years, SCA has allocated additional resources to accommodate the large number of children of refugee families, but it is far from sufficient to meet either their needs nor their right to education.

Photo: Malin Hoelstad
Objective 3

Secure Rural Livelihoods

SCA aims for women, persons with disabilities and vulnerable rural households to make secure means of living, ensuring resilience against shocks and emergencies.

Zarmina – store owner and university student

Two years ago when Zarmina opened a shop in her village, few thought that she would succeed – but there are those who will not be stopped. Zarmina is 22 years old and lives in the village of Oglan in Balkh province. There, few women continue to university studies. By tradition, many marry young and university studies cost a lot of money, which few people here have.

"With the support of their families all women can study, but unfortunately, many are stopped by tradition", says Zarmina.

When Zarmina heard of the SCA self-help groups, she did not hesitate. She saved AFN 50 each week and applied for a loan from the group, thus enabling her to open a store. Today, thanks to that loan, she is the only female store-owner in the village and is also funding her teacher studies at the university in Mazar-e Sharif with the revenues.

"I first thought it would be difficult for her to open a store, but I was wrong. The self-help group gave her a chance and now she can continue studying", says Zarmina’s father Asadullah.

"It’s incredible that I’m now in my second year at the university, thanks to SCA. Other women in the village are using the self-help group to improve the situation of their families. It also contributes to changing the perception of women working", says Zarmina.
Situation
The people of Afghanistan remain among the poorest in the world. The significant economic growth since 2002 is clearly inflated by the military and civilian spending of the international community. Gaps are substantial between social groups, between men and women and between the urban population and the vast majority in rural areas, at best living on subsistence levels.

The average Afghan household has eight members, often relying on a mix of sources for their income: agriculture, livestock and day labour.

Overall, only 13% of married women were employed at any time in the last 12 months. Therefore, female-headed households are particularly vulnerable.

Among the poorest people in the world, between one and three million Afghans are estimated to live with disabilities.

How does SCA address this?
SCA supports several kinds of community-based financial organisations. Saving groups are informal organisations in which people from neighbouring households meet at least once every month. The role of SCA is mainly to facilitate and encourage members to pool resources.

A common misconception is that starting even a small business requires substantial funding. Therefore, SCA social organisers aim to share ideas and strategies on how to, initially with only a small amount of money, build a business producing goods or services suitable for the market.

As participants recognise the benefits of these groups, many are motivated to manage group affairs on their own. This can lead to several savings groups joining together, forming the second type of organisation supported by SCA: Village Saving and Loan Associations. These village-level organisations receive capital from SCA used for providing microloans, which are usually larger than the loans available within saving groups. Members are also provided training on how to manage activities and are advised on investments aiming to generate income. Common choices of investments include improved seeds, fertilisers or poultry.

SCA encourages the formation of producer groups. These consist of producers involved in similar goods

In Afghanistan today

- The gaps in income are substantial within Afghan society, between men and women, urban and rural areas. The average monthly household income in urban areas is estimated at USD 232[1], compared to USD 154 in rural areas.

- Three-quarters of the population live in rural areas and often depend on a mix of sources for their income: agriculture, livestock and day labour.

- Overall, only 13% of married women were employed at any time in the last 12 months. Therefore, female-headed households are particularly vulnerable.

- Among the poorest people in the world, between one and three million Afghans are estimated to live with disabilities.

In 2017

- SCA facilitated 206 community-based self-help groups, as well as 32 savings and loan associations, providing training, microloans and investment strategy support.

- SCA encouraged the formation of producer groups to work and market their products collectively.

- Impact studies show that recipients of loans for investment on average managed to increase the income of their household by almost 29%.

SCA objectives
- That adult members of rural communities have strengthened capacities and improved access to resources for diversifying their household incomes
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or services, or complementing each other, who are brought together under one umbrella and work collectively. Often, women producers are brought together in product-specific groups, each group with an ideal size of 8–10 members, producing and marketing collectively. Group size is important: a group with too few members will not be able to fulfil large work orders, and a very large group may face difficulties in keeping all members equally committed.

Further interventions related to livelihood include awareness-raising TV and radio broadcasts on the rights and potential of people with disabilities. People with disabilities are prioritised for savings groups and vocational training. Following vocational training in 2016, a tracer study in 2017 indicated that in all 12 provinces where SCA offered training to people with disabilities, overall 74% found some employment or self-employment after training, whereas target groups for loans have an average income of USD 60.47 per month from the loans provided by SCA.

Developments in 2017
In 2017, SCA has aimed to realign its vocational training to market priorities and making sure that vocational training is both responsive to demand-side factors, such as emergent market opportunities and consumer demands, as well as to supply-side factors, such as livelihood needs, capacity and the interest of target communities. SCA has also initiated planning and preparations to gradually expand its livelihood work to a new district in Nangarhar.

Progress and contribution in 2017
SCA has conducted a study among more than 200 respondents with disabilities to assess the impact of loans and vocational training provided to them in 2016–17. It indicated that out of the average household income of USD 208, on average almost 29% was a result of the income-generating investments originally facilitated through small loans from SCA. The average monthly income generated by those in vocational training was less, USD 30 each month, but still a significant contribution (15%) to the household income.

The study also clearly indicated that the women with disabilities covered under vocational training benefited more than the men. Among the women, 82% were employed or self-employed after completing vocational training, compared to only 62% of the men.

Basic family needs are defined as needs allowing a household to maintain its economic condition, whereas the absence of these may force them to resort to distress-coping mechanisms such as selling their assets or migration. In Nangarhar, Balkh and Samangan provinces, female-headed households are integrated into all livelihood activities. As of 2017, a cumulative total of 404 female-headed households in these provinces remained active members of savings groups, all of them attending regular savings group meetings and engaging in saving and loans. Subsequently, 88% of all targeted female-headed households in target communities were able to support their basic family needs, an increase of 4% compared to last year.

Challenges
Following the mismanagement of funds within a few disabled people’s organisations reported last year, SCA suspended further financial support for income-generating activities to these organisations. These organisations are often small, urban-based and display limited results in terms of improving conditions for rural populations.

This suspension has not affected the instances where people with disabilities are included in vocational training or self-help groups for people with disabilities, which are found to be effective in enhancing the livelihood opportunities of their members. Therefore, SCA aims to emphasise promoting self-help groups and federate them at the district and province level.

However, it should also be mentioned that four organisations, among which there was no misuse of funds, managed to cover 19% of their operating costs from the revenue generated by the SCA-supported projects in 2016, just as intended.

SCA has extended support to five new disabled people’s organisations (DPOs), including one for women only in Takhar province. SCA facilitated the formation and registration of these organisations, but has limited further support to only cover awareness-generation and advocacy, not financial support.

For SCA staff, new stricter definitions of target groups in loan guidelines have meant that fewer beneficiaries than planned have been identified: 435 compared to the planned 615. However, the SCA teams also express that the revision is very helpful in targeting the most vulnerable groups.

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**Evaluations and reports in 2017 primarily relating to livelihood**

- Household Income Survey
- Vocational Training and Loan Tracer Study

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32 objective 3 - secure rural livelihoods
Sabra Mohammadi is a widow and lives in Charmgari. She has five daughters, who live in the same village, and a son who lives in Iran. With a small loan from SCA, she was able to buy livestock and diversify her sources of income.

Photo: Malin Hoelstad

Main SCA interventions contributing to secure rural livelihoods:
- Support to diversified and secure livelihoods for marginalised households in Balkh, Samangan and Nangarhar province
- Support to self-help groups and Village Saving and Loan Associations, mainly consisting of women
- Support to Disabled People’s Organizations
- Vocational training and producer groups
- Radio and TV broadcasts to raise awareness regarding the rights, abilities and potential of people with disabilities

Average income contribution to the household by person with disability/disabilities

<table>
<thead>
<tr>
<th>Source of Income</th>
<th>Achieved 2016</th>
<th>Planned 2017</th>
<th>Achieved 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-help groups</td>
<td>181</td>
<td>150</td>
<td>206</td>
</tr>
<tr>
<td>Rural households with access to loans to diversify sources of income</td>
<td>2,245</td>
<td>2,625</td>
<td>2,570</td>
</tr>
<tr>
<td>Village saving and loan association (VSLA) formation</td>
<td>31</td>
<td>47</td>
<td>32</td>
</tr>
<tr>
<td>Number of people with disabilities having received loans during the year</td>
<td>619 (40.9 % women)</td>
<td>88</td>
<td>88</td>
</tr>
</tbody>
</table>
Objective 4

Community Governance

SCA aims for community members being actively engaged in decision making, influencing the development of their communities and being able to hold relevant stakeholders to account.

"Thank you for supporting us the way you have. Before the shura, we just stayed at home and had almost no money. We hardly knew what was going on in the neighbourhood. Now we not only have money, but we have friendship and can share joy, sorrows and our memories."

HALIMA AMIRI
Head of the shura in Charmgari

Seventeen months ago, in the village of Charmgari, Aybak, a shura of only women was established. A shura is a council and, in this case, a communal bank in which women can save money together and take turn in receiving microloans. Winter is coming, which is why the women are mostly buying animals: calves, cows, chicken or lambs. During spring and summer, they buy seed to plant spinach, potatoes or carrots to sell in the local market the next season. Many of the women are widows. On this occasion, two out of three shuras have gathered: Bahar, meaning spring, and Parwaneh, meaning butterfly.
### Situation

The constitution of Afghanistan clearly spells out the obligation of the government to ensure equal participation in political, cultural, educational and all other fields of public life, without discrimination. This obligation is far from met.

- Characterised by conflict, public mismanagement of resources and a government lacking capacity, rural communities are left behind with neither infrastructure nor the ability to exercise political power.

Today, these obligations are not even remotely met. Afghanistan is characterised by conflict, public mismanagement of resources and a government lacking capacity, rural communities are left behind with neither infrastructure nor the ability to exercise political power.

The term community governance refers to the ability of local communities – in which women, men and people with disabilities need to be represented to the same extent – to collectively assess needs, decide, mobilise resources and implement changes that may improve living conditions.

In terms of infrastructure, rural areas are very underserved. Households often lack electricity, safe water or improved sanitation facilities. Due to the absence of functioning authorities and resources, large-scale investments in infrastructure that could improve living conditions are unlikely. Communities need to improve their own conditions.

Afghan communities are traditionally self-governing through councils or shuras. The councils are still the most important forum for decision-making but are often referred to as community development councils. Since the beginning, these councils have been the main partner for SCA in its interventions, including establishing schools, monitoring health facilities or in contacts with local authorities.

### How does SCA address this?

Today, SCA supports development councils as part of the national programme known as Citizens Charter in three provinces: Jawzjan, Kunduz and Wardak. In three additional provinces – Balkh, Samangan and Nangarhar – SCA teams cooperate with community institutions within its own Community Governance and Livelihood Project, which is almost entirely aimed at income-generating projects.

SCA teams facilitated elections of local representatives in 287 out of 512 communities in the area covered by

### Afghanistan today

- Up to 70% of Afghans experience food insecurity due to droughts, lack of irrigation and poor roads.

- The constitution clearly spells out the responsibility of the Afghan government to ensure everyone’s equal participation in political decision-making, without discrimination. This obligation is far from met.

- Characterised by conflict, public mismanagement of resources and a government lacking capacity, rural communities are left behind with neither infrastructure nor the ability to exercise political power.

### SCA objectives

- That rural communities, including women, children and people with disabilities, are well-represented and increasingly participate in democratic community organisations and decision-making.

- That local authorities are more accountable and able to respond to the demands of local communities.

### In 2017

- SCA supported 368 Community Development Councils, providing advice on planning, budgeting, advocacy and technical assistance in constructions.

- Training was provided to local government staff in order to improve their capacity to provide services and address the rights of communities.

- SCA saw an increase of women in executive positions in supported civil society organisations.

- Initiated social audits in three provinces, covering 38% of completed projects during the year. In what is promising for the future, projects as well as the process itself were found to be carried out well.

- Support to development councils in Kunduz was put on halt after armed opposition groups demanded the exclusion of women from councils and decision-making.
SCA. Councils are elected through democratic secret ballot elections, but to ensure that the projects do not only benefit the few, councils must include women and people with disabilities.

Once established, the councils are supported in applying for grants, planning and implementing projects. In 2017, councils developed their plans for 5 years ahead, prioritising their own perceived development needs. These included drinking water schemes, canals, rural electrification and roads. SCA staff also prepare councils for their contacts with authorities, mediating and ensuring that community priorities are understood and accepted.

SCA supports 16 civil society partners, community-based organisations representing the interests of people with disabilities with grant support, but also professional associations supporting groups such as midwives and physiotherapists. Along with development councils, they play an important role as a platform for advocacy.

In all the six provinces in which SCA works to improve community governance, district government staff have been given capacity development training in leadership skills, computers and administration. Authorities have also been supported in order to improve monitoring and systems for managing complaints and suggestions.

**Developments in 2017**

In 2017, SCA continued to focus on improving the capacity of councils, offering several forms of training. These training programmes aim to improve the inclusion of more community members and democratic decision-making, improve practical development or administrative skills. Sub-committees are often formed under the councils for carrying out specific projects.

Livelihood sub-committees are now being formed to assist in forming new savings groups, administering loans for local economic growth and overseeing development projects specifically aimed at enhancing livelihoods. These sub-committees are growing out of village savings and loan associations and are the first of its kind in Afghanistan.

In northern Afghanistan, SCA expanded its interventions to improve community access to water and sanitation, led and managed by community development councils. During the last two years in the district of Sholgara, SCA has secured access to water in 26 out of 113 villages.

SCA supports disabled people’s organisations as well as professional associations. In 2017 the Afghan Association of Physiotherapists succeeded in reaching an agreement with the government on mainstreaming the sector, reducing registration fees and including physiotherapy services in two national hospitals.

It has been noted that the low level of literacy is an obstacle for councils in understanding some of the methods being taught. More situational examples and visual tools could improve results.

**Progress and contribution in 2017**

SCA has continuously tried to increase the number of women in leading positions in partner organisations for people with disabilities. As a result, by the end of 2017, eight organisations have 40–50% women in decision-making positions in their organisations, while another eight have 10–20% women. This represents good progress in comparison to 2016. The remaining two organisations are only open to women. However, due to socio-cultural restrictions imposed on women, their participation is still a challenge.

Of the development councils covered in northern Afghanistan, all of them completed their planned projects. Communities provide labour and resources to the construction work after having conceived and designed the initiatives in cooperation with SCA. After completion, they are managed and maintained entirely by the communities.

Monitoring activities are both becoming more difficult and more important as a result of decreasing security. SCA adopts several overlapping methods for cross-examining and verifying results. By social auditing, community members themselves audit the performance of committees as well as contributing organisations such as SCA. In Balkh, Samangan and Nangarhar, social audit was conducted in 38% of all community development councils where infrastructure projects were completed in 2017. Audits have generally revealed a high level of financial and technical compliance during the design and execution of projects. This is positive with regards to the confidence of people in their representatives as well as their future participation in operations.

**Challenges**

The ongoing conflict in Afghanistan, especially in rural areas, is to a large extent a fight for legitimacy. Strengthening development councils to become functional partners with government structures, even if only to provide for the local community, may be viewed as threatening to armed opposition groups, as this may increase the legitimacy of the government.

In 2017, armed opposition groups have been very active in many areas in which SCA operates, actively trying to reclaim control over districts, in particular in Kunduz and Wardak provinces.
That women are included in decisions concerning the future, together with men or in separate councils, is absolutely necessary for the outcome to be adequate and lead to improvements for everyone in society. The participation of women is strategic, not symbolic.

A significant challenge for SCA staff is the careful consideration of all security variables and receiving confirmation from community elders across their spheres of influence, making sure that programme staff have their support during the course of community mobilisation. In 2017, this failed in Kunduz, a province in which SCA has been active for decades with various interventions, albeit not directly supporting development councils. Armed opposition groups demanded an end to women’s participation in elections and council decision-making. SCA would not comply, which is why support was put on halt starting in November. Counter-strategies and discussions were initiated immediately.

Main SCA interventions contributing to community governance:

- Support to community development councils in the provinces of Jowzjan, Kunduz and Wardak within the framework of Citizens Charter, a national programme for rural development
- Support to community development councils in the provinces of Balkh, Samangan and Nangarhar within the SCA Community Governance and Livelihood Project
- Support in electing representatives, planning, budgeting and technical support in completing constructions
- Support to 16 organisations for people with disabilities and three other civil society organisations
- Capacity development of government authorities

<table>
<thead>
<tr>
<th>Community development council activities</th>
<th>Achieved 2016</th>
<th>Achieved 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of supported community development councils</td>
<td>426</td>
<td>368</td>
</tr>
<tr>
<td>Number of projects implemented by supported community development councils</td>
<td>409</td>
<td>65*</td>
</tr>
</tbody>
</table>

*The fact that most projects last for more than one year and were also initiated in 2017 explains why a comparatively low number was completed during the year.
Objective 5

Public and Political Commitment

SCA aims for public and political commitment in Sweden and in Europe for the rights of the people of Afghanistan.

Participating in the Radio Aid campaign Children of the World is part of increasing the public and political commitment in Sweden and Europe for the rights of the people of Afghanistan.

On February 4 and May 30, 1998, more than 40 villages where destroyed by powerful earthquakes in north-eastern Afghanistan. An estimated 8,000 people were killed and another 60,000 lost their homes. In the following reconstruction work, SCA built 83 schools in Takhar and neighbouring Badakshan. This was to be the first, but far from last, SCA intervention funded by Children of the World.

In 2017, 20 years later, the SCA member magazine Afghanistan-Nytt returned to the village of Gurgan in Takhar and met a few of the first students in the school run by SCA.

“I hope we never again have to live through a situation like the one in 1998. The situation was the worst imaginable then, but our people will never forget the support we got from the Swedish Committee for Afghanistan. We understand that a lot of the support came from members of SCA, donors and the Swedish people”, says Khairullah Khabir, village elder in Gurgan.

At the time, there were very few schools, which is why the majority in the entire area was illiterate. The support from SCA was not only temporary relief, according to Khairullah Khabir. The money from Children of the World was used for long-term purposes. Today, most of those aged 30–40 in the village have attended school and contribute to both development and economic growth in the entire area.
## Situation
- The focus on Afghanistan in Swedish media has mainly related to migration and the failure in achieving peace. Results within the field of development are not given the same attention.
- Governments in several countries redefine development funds to cover expenses related to refugees and military interventions.
- A continued challenge for SCA is to diversify fundraising, thereby ensuring increased sustainability.

## SCA objectives
- Well-informed SCA members, decision-makers and NGOs in Sweden increasingly raise public awareness, strengthen popular engagement and demand official support for the rights of the people of Afghanistan.
- Donors and policy-makers make decisions informed by the policy and advocacy work of SCA.

## In 2017
- Members and the local committees of SCA organised more than 70 outreach activities, such as seminars, lectures and cultural evenings with more than 5,000 people attending.
- Many members got engaged in the fundraising campaign Children of the World.
- There were initiatives for internal discussion and development of the SCA membership organisation.
- SCA published 8 demands just before the parliamentary debate on continued Swedish and international military intervention in Afghanistan.
- There were signs of reduced long-term development funding to Afghanistan, but this has not yet been translated into political decisions or reduced funding. The Swedish government has confirmed that it will honour commitments already made.

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### USD 1.75 million
In 2017, SCA received the equivalent of USD 1.75 million from the Postcode Lottery.

### Evaluations and reports in 2017 primarily relating to public and political commitment
- Analysis of the Evaluations Conducted by the Nordic Countries on Their Experiences of the Interventions in Afghanistan
- Study on Aid Effectiveness in Afghanistan, (in cooperation with Oxfam)

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### Context in 2017
In Swedish media and politics, the attention directed towards Afghanistan focused on two related issues: the failure of the international community to bring peace to Afghanistan and the large number of Afghans seeking refuge in Sweden and other countries in Europe. Less attention has been given to what has actually been achieved in Afghanistan in terms of education, health and human rights with the support of the international community.

There is a significant risk of donor fatigue inherent in a public perception of broad failure. This could very well lead to the attention of the public being directed towards other areas of conflict or international development, looking upon Afghanistan as a lost cause.

Two worrying international developments are the ambitions of many donor countries in OECD-DAC to redefine development aid to include security- or military-related expenses and, secondly, to use development funds to cover domestic expenses related to refugees and people seeking asylum. Both of these tendencies could have a potentially large impact on development funding in Afghanistan. In February, OECD-DAC decided to widen the definition of aid to include some security-related costs, but not to the extent argued by its most vocal proponents.

### How does SCA address this?
Members and SCA staff provide decision-makers and organisations in Sweden with information and knowledge that in the end will ensure a continued awareness, commitment and official support for the rights of the people of Afghanistan. SCA uses every opportunity to publicly discuss priorities, experiences and results of the international support to Afghanistan, as well as the future responsibilities of the international community.

Seminars, conferences and other activities are often undertaken in collaboration between individual members, local chapters and SCA staff in Sweden. The local chapters of SCA also cooperate with adult education associations and schools to increase public knowledge about Afghanistan and the results of aid. One example is the long-term cooperation with Helenaskolan in Skövde, where students learn about Afghanistan as well as raise funds for SCA. All in all, local chapters organised more than 70 outreach events during 2017.
SCA Programme Director in a press conference at the UN Headquarters

Addressing a press conference at the UN Headquarters, Dr Khalid Fahim, Programme Director, described how 49 of the health clinics operated by SCA were attacked from April 2015 to January 2017. Armed opposition groups accounted for most of these attacks, but no less than 13 were perpetrated by the Afghan National Forces. This information was presented when the organisation Watchlist on Children and Armed Conflict presented its report Every Clinic is Now on the Frontline.

USD 1.49 million

The fundraising to the 90-account in Sweden in 2017. Diversifying fundraising and ensuring increased sustainability is a challenge for SCA. The donations from members and individual donors are particularly valuable, as these are flexible and possible to allocate to where they are needed the most.

SCA is proactively present in digital channels as well as media to ensure the availability of expertise, to contribute with analysis as well as to inform about the progress actually made. This is also the main aim of the magazine Afghanistan-Nytt and is at the core of fundraising.

Developments in 2017

In terms of political commitment towards Afghanistan, the dominant development in 2017 was the inquiry of the Swedish support during 2002–2014 and the subsequent proposition regarding Sweden’s continued participation in the Resolute Support Mission (RSM).

SCA arranged and participated in several seminars on the inquiry and engaged in media discussions, agreeing with the conclusion of the inquiry that the military engagement produced no results. However, SCA repeatedly emphasised the fact that significant progress has actually been made within the areas of education and health care, specifically benefiting the poorest and most marginalised. The increase from 1 to an estimated 7 million children in school since 2002 is an achievement, mainly by the Afghan people, which deserves to be repeated.

This not only points to the importance of continued support to Afghanistan by the international community, but also the importance of SCA continuing to provide relevant and balanced information to counter simplistic and negative preconceptions of the possibilities of development cooperation as well as actual advances on the ground.

In 2017, SCA conducted two studies — a desk study to analyse lessons learned from the Nordic Inquiries on International Assistance, as well as a study assessing the implementation of aid effectiveness commitments in Afghanistan. The latter will be presented in 2018.

On a European level, SCA organised two meetings with ENNA members (European Network of NGOs in Afghanistan) and one meeting with the European Commission and the European External Action Service. As a member of ENNA, SCA submitted joint input to the new EU Afghanistan Strategy.

Progress and contribution of SCA

As could perhaps be expected, there have been signs of diminishing political support for the long-term aid cooperation with Afghanistan in 2017. However, this has not translated into political decisions or reduced funding. On the contrary, and most crucially, the commitment to the ten-year pledges made by Sweden at the Tokyo meeting in 2012 has been confirmed.

In order to assess the result of SCA initiatives, parliamentary debates, media and public discussions are monitored continuously. SCA viewpoints, such as the importance of upholding humanitarian law, had an impact on propositions to the Swedish parliament, including that international military participation in attacks against medical facilities is unacceptable.

Challenges

The Afghans seeking asylum in Sweden and Europe in recent years have brought SCA to the attention of many people. In order to inform and communicate with a wider audience of people engaged in working with refugees in Sweden, SCA has focused on accessible and user-friendly initiatives such as the information campaign “Get to Know Afghanistan”. One challenge was that the attention of this group was almost entirely focused on migration politics, while the earlier demand for more general information on Afghanistan declined. This dilemma is to some extent apparent in most aspects of public communication in Sweden, whether it be Afghanistan-Nytt or social media.

Despite much effort in terms of recruiting new individual and private sector donors – using external advice, improving donation mechanisms, etc. – results have not improved. In general, competition in the fundraising market is fierce with an increasing number of international actors. Smaller organisations, such as SCA, are clearly at a disadvantage.

Main initiatives contributing to Public and Political Commitment:

- Local Committee initiatives, such as seminars, social events, fundraising
- Engaging in seminars and discussions in the public arena, such as the Book Fair in Gothenburg or Almedalen
- Advocacy and policy-making, reports providing relevant input to decision-makers
- Media presence
- Digital channels/social media
- Afghanistan-Nytt
- Fundraising
8 demands for the future
From 2002 until the end of 2014, the Swedish public and its government spent between USD 2.1 and 3.2 billion on the intervention in Afghanistan, depending on what is included. In March, the Swedish government’s inquiry to evaluate Sweden’s involvement concluded that the objectives of creating peace, stability and reducing poverty on a national level had not been met.

SCA publicly argued for the importance of learning from the inquiry. That this is relevant became apparent in that the proposition from the Cabinet to Parliament in December, on extending the mandate for Swedish participation in the Resolute Support Mission (RSM), did not contain a single reference on lessons learned from the inquiry. In preparation for the debate in Parliament, SCA published 8 demands regarding any continued Swedish and international military efforts. In short, SCA demanded that:

1. The end of the military anti-terrorist Operation Freedom’s Sentinel (OFS). Drone attacks affecting civilians are counterproductive and increase the level of discontent, resentment and violence.

2. The NATO-led Resolute Support Mission (RSM) needs to be clearly separated from the anti-terrorist and warring OFS.

3. That international actors support a political peace process, led by Afghanistan.

4. That Sweden and the international community learn from experience, such as the inquiries carried out. The findings must have consequences for future undertakings.

5. That military operations are kept separate from development cooperation.

6. That all operations in Afghanistan comply with international humanitarian law.

7. That women are included in state-building and peacebuilding.

8. That resources are used efficiently.

These eight positions were sent to the parliamentarians before debating RSM and were frequently used by the members of Parliament. The proposition was passed and indicates an awareness of the fact that the political decision-making process needs to be improved. Sweden’s continued contribution to RSM will have to be evaluated before deciding on any extension beyond 2018.

Almedalen, 3 July 2017
To illustrate the consequences of the refugee situation on Afghan society, SCA and IM Swedish Development Partner co-arranged the seminar “Is Sweden contributing to a systemic breakdown? The effects of the new asylum regulations”.

SCA has web sites in four languages; Swedish, English, Dari and Pashto. The graph describes unique visits per month and language. While the lower number of visits towards the end of the year is most likely a result of less advertising, coincidingly the number of visits by people searching for the information SCA actually provides increased.
SCA – The Association in 2017

The local chapters and members of SCA continued to make great efforts in terms of informing and getting people in Sweden involved. Many of those who are the most committed have been so for a long time, in some instances for decades. But what about the regeneration? And what is the mission and mandate of new members? These questions have reoccurred in recent years, including in 2017.

SCA has local chapters in 12 locations in Sweden and one in Kabul/Mazar in Afghanistan. Several of them, however, are struggling with regards to energy and regrowth. The local chapter in Jönköping decided in late 2017 to fold as a chapter and continue as a workgroup.

In the spring of 2017, Secretary General Anna-Karin Johansson addressed the SCA Board, urging them to examine, decide and clearly state their vision for the future membership association – what should SCA be in Sweden in five to ten years?

The issue is not new. In 2013–2015, a democracy commission suggested ways of increasing the number of members, their commitment and involvement in decision-making. One result was the development of more inclusive forms of discussion at the Annual Meeting. Many members have expressed that this was a step forward but not enough to battle perceived inertia and declining local commitment. This makes SCA a somewhat average Swedish popular movement, challenged by the commitment of members, albeit still fairly stable in terms of number of members and individual donors.

This was discussed in many conversations at the Annual Meeting in May, as was the distance between the development NGO and the membership movement. The lack of a clear strategy for the latter, not even in the Strategic Plan, is perceived as a problem. In the fall, the SCA Board decided to map out possible ways of developing the organisation and establish a vision for the future SCA, to thereafter produce a long-term workplan for the association.

The Association Committee is an initiative from the Annual Meeting to pave the way for cooperation between local chapters. Still, however, many local chapters are not represented in the Association Committee.

The Board of SCA heeded the appeal from the resigning secretary general and initiated a broad discussion within itself and with all local chapters. A working group was tasked with producing a proposal to the 2018 annual meeting. The Board also invited and met representatives of the local chapters in Malmö, Södertälje and Stockholm in conjunction with board meetings.

SCA met with more than 5,000 people

Since its foundation, SCA has aimed to inform and build awareness all over Sweden. In order to achieve this, the participation of local committees and individual members is absolutely necessary. In 2017, more than 70 outreach activities, such as seminars, film screenings and cultural evenings, were organised. In total, more than 5,000 teachers, students, government officials and interested members of the public learned more about Afghanistan. In addition to this, there were member meetings, annual meetings and members helping out in central events.

Initiatives deserving specific mention include the very well-attended lecture series at ABF in Stockholm, training days for people who meet refugees from Afghanistan, as well as the members who together held more than 30 lectures during the year.

January

Lectures in Vänersborg, Kungälv, Söderköping, Österbymyo, Blackeberg and Gothenburg

The exhibition People that matter in Vänersborg

February

Screening of the film Prison Sisters, in collaboration with Folkets Bio in Växjö

Lecture and cultural evening in Gothenburg

Public meeting in Lund

Afghan evening with art exhibition in Södertälje

Seminar on the evaluation of Sweden’s engagement in Afghanistan at ABF in Stockholm

March

Screening of the film Prison Sisters in Stockholm

Lectures in Gnesta, Gothenburg, Kista and Uddevalla

Seminar on the evaluation of Sweden’s engagement in Afghanistan at ABF in Stockholm

Public meeting in Malmö

Seminar in collaboration with the Red Cross in Vänersborg

Participation in the theatrical performance Ladies Fight in Stockholm

Nawroz celebration in Gothenburg
Some 60 delegates represented their local committees as SCA assembled for the Annual Meeting in May at Viskadalens Folkhögskola near Borås. As in the previous annual meeting, the motions where discussed thematically in a so-called “opinion square”, which was met with broad approval from the members.

Theme 1: On the work in Sweden
Motion 1: on the contents of Afghanistan-Nytt magazine
Motion 2: on organisation and responsibility for the local work
Motion 7: on an activity group to support the rights of women and girls

Theme 2: On migration
Motion 3: on the issue of migration

Theme 3: On the work in Afghanistan
Motion 4: on support in Afghanistan to repatriated refugees
Motion 5: on chronic malnutrition among children in SCA schools
Motion 6: on control of pharmaceuticals within SCA in Afghanistan

Theme 4: Follow-up of earlier annual meeting decisions
Motion 8–12: follow-up of motions at the 2015 annual meeting

SCA is an organisation working within the areas of development cooperation and not migration. However, this has resulted in the potential of many people being disappointed regarding SCA’s insistence to not more firmly engage in the discussion on migration and the right to asylum. After being prepared by the Board and discussed at the annual meeting, the SCA Annual Meeting approved a position paper confirming and clarifying that SCA’s position on migration issues is based on the impact of these issues on the situation in Afghanistan.
The Strategic Period 2014–17

A summary

The Strategic Plan 2014–17 was the second four-year plan developed by SCA. Based on the SCA policy of 2012, it intended to ensure a long-term perspective, make better use of the broad spectrum of interventions available within SCA and better apply the rights-based approach to development.

During 2014–17, SCA continued to rely on its core competencies in providing education, health care, rehabilitation and rural development services. These are areas in which the government of Afghanistan faced, and continues to face, serious shortfalls in terms of capacity. The Strategic Plan increasingly enabled the organisation to focus on shared objectives rather than on the programmes. In almost every aspect, the Strategic Plan of 2014–17 represented a significant improvement from its predecessor in terms of clarity, coordination and follow-up.
**SO1: Access to health services 2014–17**

Have families, especially mothers and children, become better at preventing illness and improving their health?

Yes. The overall understanding of health has improved. Currently, more people have access to medical care in the target areas of SCA than ever before. In 2014, the people of Laghman and Wardak on average sought medical help 1.6 times annually. At the end of 2017, that number had increased to 2.46 consultations, an increase of 53%. It is also evident that the understanding of infectious diseases has also improved, one example being the significantly increased detection rate of tuberculosis.

An area in which not enough has changed is family planning. In 2014, 20% of women aged 16–49 used a so-called modern method of family planning. At the end of 2017, this had only increased to 21%. The marginal increase points to an area of intervention where improvement is needed.

An area in which not enough has changed is family planning. In 2014, 20% of women aged 16–49 used a so-called modern method of family planning. At the end of 2017, this had only increased to 21%. The marginal increase points to an area of intervention where improvement is needed.

Do health services increasingly meet the specific needs of the target communities, especially women and girls, people with and without disabilities, and other marginalised groups?

Yes. There are clear indications that people in target communities better understand their health needs and take appropriate actions. More than 60% of the patients at SCA health facilities are women and children. SCA has improved its service to meet the specific needs of the communities. In 2014, just short of 90% of the SCA health facilities had at least one midwife, which at the end of 2017 increased to 98%.

At the beginning of the strategic period, 62% of deliveries in Laghman and Wardak were conducted by a skilled birth attendant. At the end of the period, this had increased to 76%.

Are communities today more actively involved in the promotion of accountable and responsive health services?

Yes. SCA aims for ownership of health services by everyone in the community: men, women, people with disabilities and those without. SCA has made substantial efforts to build capacity in communities to safeguard and claim their right to health care. Health shuras take part in immunisation, health awareness campaigns and monitor the health posts and clinics run by SCA.

Community health shura members and other community leaders have frequently played a vital role in negotiating with armed opposition groups whenever these have closed health facilities or stopped SCA staff from visiting or monitoring.
What is the most significant development in relation to the objectives of 2014–17?

Progress has been clear in two areas. The Strategic Plan was important for gaining a better understanding among health professionals concerning the rights of women and people with disabilities. Health facilities today have better physical access and there are more female health professionals, which represent important developments for ensuring healthcare without discrimination. During the last four years, there has also been progress in the awareness of available treatments. Demand for physiotherapy, mobility and assistive devices has increased substantially. In 2014–17, more than 120,000 people received physiotherapy, half of whom were people with disabilities. More than 52,700 were provided with mobility and assistive devices by SCA.

The second area exhibiting clear progress relates to maternal and child health care. Compared to 2014, there has been significant improvement with regards to access to health care in terms of more midwives, more deliveries assisted by skilled personnel and more awareness concerning the importance of seeking health care.

What was the most significant challenge 2014–17?

A rights-based approach is fundamental for SCA, yet fully realising the concept has been a challenge. The authorities are aware of their duties and the people of the communities in Afghanistan are often aware of their rights; however, a lack of capacity and financial resources impedes meeting the basic needs of many people – particularly the most marginalised.

SO2: Access to education 2014–17
Is the delivery of education at the community level better today than in 2014? Is it adapted to the needs of all children?

Delivery at the community level is stronger today than in 2014, and it has improved in catering to all children, but it is still far from adapted to the needs of everyone. An example of this is that children with visual or hearing impairments are still affected to a high degree by the limited capacity to implement preparatory education.

Resource centres have been established and more teachers have been trained in subject knowledge, inclusive education, brail and sign language amongst other subjects. The aim is to improve learning achievements among the students and this has resulted in a positive development. In 2014, 56% of the teachers in SCA’s target areas were graduates of grade 14, which is the minimum qualification level for professional teachers. In 2017 the proportion reached 65%.

The overall passing rate among the sixth-grade students in community-based schools supported by SCA was 89% in 2014. By the end of 2017, it had reached 96%.

Is there an increased demand for education? Do authorities today have an increased capacity to provide better education?

Yes. In the recent four years, much effort has been put into mobilising communities into forming school management committees. Today, all schools or classes have a formal committee, and these have played a role in increasing enrolment, also of girls and children with disabilities.

Today, more community elders are approaching local education departments and SCA field staff with applications to establish classes in their villages. In many cases, SCA has been able to meet these demands, and the number of children enrolled has increased slightly since 2014: from 74,600 to 80,000.

Classrooms are constructed with support from communities, who also ensure a broad community acceptance for education, including for girls. Without their demand and active participation, this would not have been possible. This improvement should therefore be considered a critical factor behind the boost of education in Afghanistan.

By the end of the strategic period, the participation of women in school management committees is more visible, although more work is needed to ensure their role in decision-making at the school level.

As reported during the strategic period, there is a sense that authorities have slowly become better at fulfilling their obligations towards communities. The efforts of the local community elders and especially the school management committees have helped in the registration of 157 community-based schools as formal primary schools with the Ministry of Education.

What is the most significant development in relation to the objectives of 2014–17?

After the gradual phase-out from model schools in 2014, SCA expanded its reach and increased the number of classes, but also put more emphasis on improving the quality of learning. Today, the learning opportunities for girls, children with disabilities and returnees have increased in the intervention areas. The gross enrolment rate for students in SCA target areas increased from 52% in 2015 to 70% in 2017.
One of the major internal strategic developments in 2014–17 is that within SCA, education for children with disabilities is to a lesser extent viewed as an add-on or a responsibility solely of the Disability Programme. Rather, there is an awareness that communities, authorities and SCA are obliged to make sure that existing schools increasingly cater to all children, which includes those with disabilities. To address their educational needs, 487 teachers have been trained in braille, sign language and other capacities in order to build an inclusive learning environment. During the strategic period, 1,268 boys and 711 girls with disabilities have been integrated into mainstream schools. The aim of this change within SCA is that it could serve as a model to be replicated by the government in the future.

Other developments deserving to be mentioned include the establishment of a Teachers’ Elected Council at the national level and the training of 49 teacher educators at a master’s level. Also, through so-called coaching classes, SCA only in 2017 re-enrolled around 700 girls who were previously made to leave school, enabling them to finish 12 years of education.

What was the most significant challenge in 2014–17?

There have been many challenges for the education interventions. In some areas, especially Wardak, Ghazni, Kunduz and Nangarhar, classes have been temporarily or permanently closed either due to bans on monitoring or restrictions on girls’ education by armed opposition groups. Negotiations and interventions have consumed much time and effort of SCA staff and the communities.

The shortage of qualified female teachers is still a great concern, and the lack of qualified teachers in the field of special education is tangible. Early marriage and imposed restrictions on girls by armed opposition groups hampered the transition of children, in particular girls beyond grade 3 and 4 in some areas.

SO3: Secure rural livelihoods 2014–17

Are the target groups today more able to diversify their household incomes than they were in 2014? Are community-based organisations today promoting rural livelihoods?

Compared to the SCA interventions within education and health, the rural livelihood initiatives are on a smaller scale. Results are difficult to measure on the level of an entire province or even district. However, within the communities targeted by SCA, the answer would be yes; their capacity has increased and they are able to diversify their household incomes and become more resilient.

The understanding of the long-term aims of collective action and the voluntary participation in savings groups is essential for results. SCA social organisers encourage communities, showing that even small savings can form the basis for interest-free loans that help poor families through emergencies without them having to sell their assets.

These groups are primarily voluntary and can only survive if their services are relevant and are seen as transparent. So far, livelihood interventions in self-help groups, however limited in numbers, have been effective in their role.

SCA also offers vocational training, primarily targeting female-led households and people with disabilities, in fields such as tailoring, tinsmithing, carpentry, etc. Tracer studies indicate that on average, 71–74% of people with disabilities found employment or self-employment after training. Out of the average household monthly income, USD 203 (almost 29%) came from income-generating investments originally made possible by SCA.

What is the most significant development in relation to the objectives of 2014–17? What was the most significant challenge in 2014–17?

Again, one of the most significant developments in 2014–17 has been the ability of community-based savings groups to sustain their savings and realise the potential of pooled resources. Linked to this development has been the preparedness of community development councils with active savings groups to manage larger financial resources made available by SCA.

A significant challenge for SCA was to design vocational training within areas for which there is tangible market demand. In the past, the interests of community members have determined vocations. Interests such as tailoring, however, offer limited employment opportunities, unless additional opportunities for advanced skills are made available for graduates. SCA has made additional efforts to modify its vocational training programmes, but more needs to be done.

As reported in 2016, cases of mismanagement of funds mainly for income-generating activities have been exposed within some disabled people’s organisations. This led to SCA suspending further financial support for income-generating activities to disabled people’s organisations for the time being.
SO4: Community governance 2014–17

Are rural communities, including women, children and people with disabilities, well-represented and do they increasingly participate in democratic community organisations and decision-making?

Yes, but the institutional sustainability could be better. After concluding the interventions under the National Solidarity Programme in Wardak in 2016, entailing support to community development councils, the programme was evaluated externally. The evaluation found that all infrastructure projects carried out were highly relevant, continued being used and had a positive impact on people’s lives. Thus, in terms of quality, operation and maintenance, the evaluation indicated the potential for community-driven development. Women were also found to be well-represented in these community development councils, a crucial factor for the relevance of the projects.

Nationally, the National Solidarity Programme was redesigned as the Citizens Charter National Priority Programme. During its initial phase, it was observed that rural communities including women are well-represented and are increasingly participating in decision-making. In order to avoid a re-institutionalisation of existing power structures, all newly constituted community development councils have members from demarcated sub-units, mohallas. The mobilising teams have also put more emphasis on encouraging people with disabilities to participate in elections and attend discussion forums.

Today, are local authorities more accountable and able to respond to the demands of local communities?

In the areas covered by SCA, state actors actually seem more committed to responding to the demands of local communities. The government has strengthened its institutional presence at the district level, thereby improving accessibility for citizens. These reforms have also prepared them to better respond to cross-thematic development projects, such as preventive health services, drinking water, irrigation and education.

What is the most significant development in relation to the objectives 2014–17?

Despite all challenges, capacity-building support to organisations for people with disabilities shows good results, particularly the promotion of two all-women organisations and one association for the blind. One of the best examples is an organisation in Logar province that has taken over the management of preparatory education activities for children with disabilities from SCA. Also, the role of the professional associations within the field has become more important during the period. SCA has contributed in the development of several disability-related policies at the national level, such as the amendment of existing disability law in Afghanistan in line with the United Nations Convention on Rights of Persons with Disabilities.

What was the most significant challenge in 2014–17?

Institutional sustainability. The evaluation of the National Solidarity Programme found that many councils had reverted back to customary arrangements. The evaluation therefore recommended that subsequent community development programmes should focus more on institutional strengthening. A challenge was also the fact that far from everyone was able to elect representatives to the councils from their midst. Power was often tilted in favour of households residing in the centre of the village and relatively more affluent interest groups.

SO5: Public and political commitment

Today, are well-informed SCA members, decision-makers and NGOs in Sweden increasingly raising public awareness? Has popular engagement and demand for official support for the rights of the people of Afghanistan become stronger?

To summarise, it could very well be argued that SCA members, decision-makers and NGOs have never had so much access to quality information, analysis and tools for communication as today. Social media, the SCA engagement platform and campaigns, as well as government inquiries, all play a role in this. However, the number of SCA members has not increased as much as hoped for. Any increase in awareness related to the situation in Afghanistan is more likely to be the result of the attention given to refugees from Afghanistan. Hence, the popular engagement and demand for official support for the rights of the people in Afghanistan might well have become stronger, but only marginally as a result of SCA efforts. Still, those efforts were important. Internally, resources have been invested in strengthening the association, but this has not always produced the intended results. Use of digital and social media has increased greatly, and in terms of traditional media SCA is quite well-positioned for an organisation of its size.

Do donors and policymakers make decisions informed by SCAs policy and advocacy work?

Yes, they are informed, but it is difficult to verify to what extent they actually let this influence their decisions. In terms of political commitment as reflected
through elected representatives of the Swedish Parliament, it is clear that what SCA contributes with receives attention. SCA was mentioned once in the Parliament in 2013, 8 times in 2014 and 17 times in 2017. The number of times Afghanistan was mentioned has not increased correspondingly. During the period, there has also been a slight shift of focus towards development cooperation and support for the rights of the people of Afghanistan.

In February 2016, an SCA clinic in Wardak came under attack from Afghan National Security Forces accompanied by international military. A prime example of the decreasing respect for international humanitarian law, this became and continues to be a theme for SCA advocacy, often in cooperation with actors such as the Red Cross and Médecins Sans Frontières.

Internationally, SCA has both dismantled the European Network of NGOs in Afghanistan (ENNA) as a formal body, while at the same time having revitalised it on a more informal basis. In Afghanistan, the SCA has emerged as a policy advocacy actor during and since the new Advocacy Unit became operational in 2015, and the cooperation on policy advocacy and the links between Afghanistan, Sweden and Europe have become stronger.

What is the most significant development in relation to the objectives of 2014–17? What was the most significant challenge in 2014–17?

In 2014–17, advocacy became formalised and integral to the work of SCA, which perhaps best manifests itself in the organisation’s influence on the government inquiry on the Swedish engagement in Afghanistan up to 2014. When findings were presented in March 2017, the inquiry largely drew the same conclusions as the ones that SCA had already informed decision-makers and public about for many years.

The large influx of asylum seekers from Afghanistan to Sweden in 2015 was and continues to be a challenge in terms of SCA not being diverted from its commitments, competence and mandate. Internally, a related discussion has been ongoing for more than a decade. Perhaps thanks to that internal discussion, SCA was reasonably well-prepared to stick to its focus on results in Afghanistan rather than something else. Still, the external pressure on SCA to position itself and influence immigration and asylum policies continuous to be a test for the organisation.

An area in which almost nothing has been done during the strategic period concerns the exchange between professional groups in Sweden and Afghanistan. Aside of the worsening security situation in Afghanistan, it has been found that the organisations SCA hoped to bring together, both Swedish and Afghan, not only have limited resources, they also live under very different circumstances. Exchange between more similar organisations in closer proximity would likely be a better option.

A third challenge of SCA is to broaden and increase fundraising. A general trend in the sector is that larger fundraising organisations increase their results, while the result of smaller organisations decreases. Unfortunately, being a small actor in terms of own fundraising, SCA follows that trend and has not been able to significantly increase results. On the positive side, however, SCA has become a beneficiary of the Postcode Lottery during this period, which comes with a yearly contribution of SEK 7–15 million.

At the heart of what SCA wanted to achieve in 2014–17

Since 2013, when the Strategic Plan 2014–17 was drafted, the context in which SCA works has changed marginally. Today, the people of Afghanistan are probably even more tired of the war that has been going on in various forms for almost 40 years. Politically, the two greatest developments in the period are the National Unity Government replacing the Hamid Karzai administration and the international security forces reducing its number of troops and handing over most of the fighting to Afghan National Security Forces. Although armed opposition groups challenge the government in more and more areas, perhaps the worst consequence of the troop withdrawal was the growing unemployment and the shrinking economy in its wake.

On any account, between 2014 and 2017, SCA continued to be a part of the people of Afghanistan, and in the end, it will be the people of Afghanistan who bring about change. In 2002, there were 1–1.5 million children in school in Afghanistan, almost all of them boys. In 2017, there were an estimated 7–8 million children in school, 40% of whom were girls. In the same period, maternal mortality has decreased by more than 50%. These figures are often mentioned, not because they are the only examples of change, but because they are so important. They are also at the heart of what SCA wanted to achieve in 2014–17.
2017 marked the last year of the strategic period 2014–17. Hence, attention was directed towards ensuring that organisational changes were carried out, that targets of the strategic period are covered and preparing for the upcoming strategic period.

**S C A H E L D O N T O** its internal goals of organisation and consolidation during the year, as well as its focus on quality and communication. As expected, the labour-intensive process of planning interventions for four years at times end up the dominant focus for SCA management. The Strategic Plan for 2018–21 was approved by the board on 8 April and presented to the SCA annual meeting in May. A significant change is that the strategic plan for the first time includes an objective for internal development, emphasising that SCA needs to be a credible and sustainable organisation.

To ensure that the SCA regulatory framework is up-to-date with developments within the organisation itself, as well as that it meets the ever-evolving contextual demands, several steering documents were revised in 2017. The Financial Rules & Regulations and the Procurement & Supply Manual were revised, both of which are vital documents covering areas often at risk for corruption and misuse of resources. Compliance with formal procurement requirements has been an area of special attention for SCA in 2017.

After the cases of misuse of funds by civil society partner organisations discovered and reported in 2016, the regulatory framework within this thematic area has been revised. SCA implemented new Financial Regulations for Civil Society Partners, as well as Grants Administration Practices and Capacity Development Guidelines.

**Andreas Stefansson new secretary general**

After SCA having been led by Secretary General Anna-Karin Johansson for four years, Andreas Stefansson was appointed secretary general in May 2017. With many years of experience in development work, management and local democratic development, Andreas has worked for SCA for extensive periods of time since 1999, including as country director in Afghanistan 2011–13.

Internally, the long-term project of bridging the working environment of Sweden and Afghanistan continued, aiming for organisation-wide access to
documents as well as a unified system for records management. In Sweden, the working environment policy was updated and a plan for equal rights and opportunities for 2017–19 was adopted.

In the fall of 2017, sexual harassment came into the spotlight internationally in connection with the Twitter campaign #MeToo. SCA continued its work to specifically include men in the prevention of harassment. However, SCA also continued its support to the Female Staff Association, adopting and making all staff members aware of its Code of Conduct, as well as ensuring that mechanisms for reporting any cases of harassment are in place. Another example was organising orientation sessions to all staff members at regional management offices on SCA’s anti-harassment policy in order to raise awareness regarding the policy. SCA management also reviewed earlier reported cases to ensure that these had been appropriately investigated.

**A new Code of Conduct**

The Code of Conduct adopted in May 2017 is a guideline on the personal and professional behaviour of all board members, employees, interns and volunteers of SCA. Based on the core values of SCA, it is of the highest order and compliance is crucial for the ability of SCA to give people power over their development and their lives.

The code provides SCA with a shared standard for performing duties and behaviour towards colleagues as well as external parties.
The Board 2017–18

The Board is composed of nine members and two deputies. It has the overall responsibility for all activities in Sweden and Afghanistan. Its work is regulated by the SCA statutes and the board’s rules of procedure. In 2017, the Board held six regular and one constituent meeting.
Peder Jonsson, chairperson
Elected 2010, chairperson since May 2014. Contact person to the Kabul local committee. Senior partner of Kreab. Doctor of Technology at the Department of Industrial Economics and Management at the Royal Institute of Technology. Member of the Swedish Academy of Verbovisual Information. Lives in Stockholm.

Shirin Persson, deputy chairperson
Elected 2014, deputy chairperson since 2017, contact person to the local committee in Skövde/Skaraborg. Lawyer in international law, human rights and gender, with 25 years of experience of international development cooperation, also in Afghanistan. Lives in Falköping.

Freshta Dost
Elected 2014, contact person to the local committee in Jönköping. Born in Kabul and has lived in Sweden since 2000. Lives in Mölndal. In January 2018, Freshta Dost was offered employment at Swedish Public Radio and was then unable to remain on the board due to neutrality requirements.

Bengt Ekman, substitute
Elected 2017, contact person to the local committee in Stockholm. Experience from the Unit for Afghanistan at Sida, where he has also served as acting director-general, head controller and CEO. Bengt also has professional experience from Burma, Vietnam, India and Sri Lanka. Lives in Stockholm.

Anders Fänge
Elected 2011, contact person to the local committees in Lund and Malmö. Country director of SCA for a total of 19 years since 1983. Has also worked in Ethiopia, Central Asia, Somalia and on the West Bank. Lectures on Afghanistan on a professional basis in addition to his commitment to SCA. Lives in Viken.

Kasim Hussein, substitute
Elected 2016, contact person to the local committee in Växjö. Born in Afghanistan and a member of SCA since 2006. Manager of several homes for unaccompanied children in Nässjö. Kasim Hussein left the board at his own request in the fall of 2017.

Kajsa Johannson
Elected 2015, contact person to the local committee in Sundsvall. PhD student at the Linne University in Växjö. Former civil society coordinator for SCA in Afghanistan and has worked for several organisations in Mozambique. Lives in Hjo.

Dag Klackenberg

Hans Linde
Elected 2009, contact person to the local committee in Vänersborg. Former member of Parliament for the Left Party as well as member of the Committee of Foreign Affairs. As of 2017, secretary general of RFSU. Lives in Gothenburg.

Lotta Sjöström Becker
Elected 2017, contact person to the Uppsala local chapter. Secretary-general for the Swedish Fellowship of Reconciliation. Has fifteen years of experience working within the field of peace and human rights, in Afghanistan and elsewhere. Lives in Stockholm.

Björn-Åke Törnbom
Elected 2017, contact person to the local chapters in Södertälje and Gothenburg, but also on the board of the local chapter in Stockholm. Several years of experience as planning director, regional director and administration director, including responsible for security, for SCA in Afghanistan.
The Swedish Committee for Afghanistan (registration no. 802010–4850) is a membership-based, non-governmental and non-profit organisation founded on the principles of solidarity and support from people to people. According to the statutes of SCA (§1.2), the purpose of SCA is to:

- support Afghanistan’s national independence
- conduct development work in Afghanistan to promote democratic, economic and social development in the country
- conduct fundraising operations to obtain funds for SCA’s development activities
- disseminate information about conditions in Afghanistan and about SCA’s development activities, and to shape public opinion and thereby promote solidarity with the people of Afghanistan

In general – SCA in 2017
The mission of SCA is to empower individuals, communities and local organisations, primarily in rural areas and with a particular focus on our target groups – women, children, people with disabilities – so that they may participate fully in society and influence their own development.

The medium-term objectives of SCA are set in the Strategic Plan 2014–17, with 2017 being the fourth and final year of the strategic period. Attention was therefore directed towards ensuring that changes were consolidated, that targets of the strategic period are covered and preparing for the next strategic period. The period has entailed a continued shift towards a rights-based approach, integration of SCA programmes and management by five shared strategic objectives: Health, Education, Rural livelihoods, Community governance and Public and political commitment.

SCA employs three strategic means; service delivery, such as health care or schools, capacity development of village councils or local authorities and advocacy in Afghanistan, Sweden and internationally. SCA priorities working in areas that the government or other organisations do not cover, and with people that are excluded from access to health care and education if at all available. SCA is organisationally independent, however does cooperate within local, national and international civil society.

The internal goals of consolidation and the focus on quality and communication remained in 2017. The Strategic Plan for 2018–21 was approved by the board on 8 April. A significant change is that the strategic plan for the first time includes an objective for internal development.

One organisation – in Afghanistan and Sweden
The SCA membership association is composed of 12 local committees in Sweden and one in Afghanistan. The secretary general of SCA works from both Stockholm and Afghanistan but is mainly stationed in Stockholm.

In Afghanistan, activities are carried out through five regional management offices, supported by the Kabul Management Office (KMO). KMO is headed by the country director and consists of departments for administration, finance and programmes.

In Sweden, the Communication Unit offers support to local committees and members, administers the website www.sak.se, social media and media contacts, as well as publishing the quarterly magazine Afghanistan-Nytt and other information material. Fundraising is carried out by staff and members among the public. SCA is a member of the Swedish Fundraising Council (FRII) and holds 90-accounts. The activities are annually reviewed by the Swedish Fundraising Control. SCA complies with the FRII Code of Quality and published an efficiency report in 2017 covering results in 2016. In Sweden, there are also support units for Finance & Administration, Aid Coordination and the Secretary General’s Secretariat.
Basic organisation of SCA

LOCAL COMMITTEES AND MEMBERS

SECRETARY GENERAL'S SECRETARIAT

ANNUAL MEETING

MANAGEMENT AFGHANISTAN
Country Director and deputies

MANAGEMENT SWEDEN
Country Director

UNITS:
– Communications
– Monitoring and Evaluation
– Advocacy
– Planning and Reporting
– Internal Audit
– Security

UNITS:
– Aid Coordination
– Communications
– Finance and Administration

MANAGEMENT AFGHANISTAN

PROGRAMME DEPARTMENT
UNITS:
– Education Prog.
– Health Prog.
– Disability Inclusive Prog.
– Rural Development Prog.
– Civil Society and Capacity Prog.
– Human Rights and Gender

ADMINISTRATION DEPARTMENT
UNITS:
– Service Support
– Procurement
– Logistics
– Human Resources

FINANCE DEPARTMENT
UNITS:
– Finance kMo
– Accounts
– Fixed Assets
– Budget Coordination

5 REGIONAL MANAGEMENT OFFICES:
Wardak (WRMO)
Jalalabad (JRMO)
Ghazni (GRMO)
Taloqan (TRMO)
Mazar-e-Sharif (MMO)

2 LIASON OFFICES:
Kunduz (KLO)
Metherlam (MLO)
– Project Units
– Admin Unit
– Monitoring and Eval.
– Communications
– Capacity Dev. and Methods Unit
– Finance Unit
– Human Resources

TARGET GROUPS
In 2017, SCA continued supporting community-based education in rural areas. The main components of this are coaching classes, inclusion of children with disabilities in mainstream schools, capacity development of teachers and local authorities, and advocacy at both the local and the national level.

Within the sector of health, SCA implemented Basic Package of Health Services (BPHS) and Essential Package of Hospital Services (EPHS) in Laghman and Wardak provinces. Activities also included education of midwives and community nurses, advocacy, awareness-raising in communities and schools, as well as capacity development of Afghan civil society and authorities.

Community councils were supported to plan and carry out infrastructure projects, initiate village savings and loan associations or provide vocational training. To a large extent, this is carried out in a consortium with several other organisations, among them Aga Khan Development Network and the Norwegian Project Office.

For SCA, the inclusion of people with disabilities is a priority cutting across all other interventions, such as education and health care. SCA also delivers specialised services, such as vocational training and physical rehabilitation, as well as engaging in the capacity development of civil society.

Results and Impact

SCA reports on results and impact in relation to five strategic objectives, set out in the Strategic Plan for 2014–17. It is essential to distinguish between results in terms of output and long-term change, but also to realise that the relation between the two and any causality is difficult to verify even under the best of circumstances. Number of students or patients may be measured on an annual basis, but measuring impact...
requires a longer perspective. As 2017 was the final year of this strategic period, SCA programme staff have looked back and reflected over the changes during these four years.

**Strategic objective 1 – Health**

_Equitable access to and utilisation of health services by women, children, persons with disabilities and rural communities._

The overall understanding of health has improved during the period. Currently, more people have access to medical care in the target areas of SCA than ever before. In 2014, the people of Laghman and Wardak on average sought medical help 1.6 times annually. At the end of 2017, that number had increased to 2.46 consultations, an increase of 53%. It is also evident that the understanding of infectious diseases has improved, one example being the significant increase in detection rate of tuberculosis.

There are clear indications that people in target communities now better understand their health needs and take appropriate actions. More than 60% of the patients at SCA health facilities are women and children. SCA has improved its service to ensure meeting the specific needs of the communities. In 2014, just short of 90% of the SCA health facilities had at least one midwife, which had increased to 98% by the end of 2017.

At the start of the strategic period, 62% of deliveries in Laghman and Wardak were conducted by a skilled birth attendant. At the end of the period, this had increased to 76%.

However, an area in which not enough has changed is family planning. In 2014, 20% of women 16-49 years used a modern method of family planning, which at the end of 2017 had increased to only 21%. The marginal increase points at an area where improvement is needed.

Community health shura members and other community leaders are increasingly involved in safeguarding the health services. They promote awareness within communities but have also frequently played a vital role in negotiating with armed opposition groups whenever these have closed health facilities or stopped SCA staff from visiting or monitoring.

Overall, the development within the field of health care and rehabilitation of people with disabilities has perhaps been the most significant. Health facilities today have better physical access and there are more female health professionals, which represent important developments in terms of ensuring the right to health care without discrimination.

**Strategic objective 2 – Education**

_Equal access to quality educational opportunities._

Education at the community level was stronger in 2017 than in 2014, and it has improved also in terms of catering to all children, including girls and children with disabilities. However, it is still far from adapted to the needs of everyone.

SCA has expanded its reach and increased the number of classes, but also put more emphasis on improving the quality of learning. The gross enrolment rate for students in SCA target areas increased from 52% in 2015 to 70% in 2017.

Resource centres have been established and more teachers have been trained on subject knowledge, inclusive education, braille and sign language amongst other subjects. In 2014, 56% of the teachers in SCA target areas had graduated grade 14, which is the minimum qualification level for professional teachers. In 2017, this ratio reached 65%.

There has also been an increase in the demand for education. Much effort has been put into mobilising communities into forming school management committees. Today, all schools or classes have a formal committee and these have played a role in increasing the enrolment of girls and children with disabilities as well. More community elders also approach local education departments and SCA field staff with applications to establish classes in their villages.

One of the major internal strategic developments in 2014–17 is that within SCA, education for children with disabilities is no longer viewed as an add-on or a responsibility solely of the Disability Programme. Rather, communities, authorities and SCA are obliged to make sure that existing schools increasingly cater to all children, which includes those with disabilities. The aim of this change within SCA is that it could serve as a model to be replicated by the government in the future.

The demand for the education of older girls has increased. Factors behind this development include more girls having completed the required primary education. Through the so-called coaching classes, SCA re-enrolled almost 700 girls only in 2017, even if targets have not been reached in all areas. They had previously been made to leave school but may now finish 12 years of education. The supply of qualified female teachers is also increasing, as more girls finish what corresponds to secondary education and active teachers undergo further training.
Strategic objective 3 – Rural livelihood opportunities

Women, people with disabilities and vulnerable rural households are making a secure means of living that provides resilience against shocks and emergencies.

Within the communities targeted by SCA, vulnerable households are increasingly able to diversify their household incomes and become more resilient.

SCA engages in mobilising self-help groups, primarily targeting female-led households and people with disabilities. Mature groups may be clustered into village savings and loan associations, enabling larger loans that may help sound entrepreneurial ideas come true. SCA also offers vocational training in fields such as tailoring, tinsmithing, carpentry, etc. Tracer studies indicate that on average, 71–74% of people with disabilities found employment or self-employment after training. Out of the average household monthly income, USD 203 USD (almost 29%) came from income-generating investments originally made possible by SCA.

These groups are primarily voluntary institutional arrangements that can only survive if their services are relevant and seen as transparent. So far both savings groups and village savings and loan associations, albeit still limited in numbers, have been effective in what they do.

Evaluations also show a correlation between someone’s contribution to a household’s income and that person’s influence over the decision-making in that household – sustaining oneself is one step towards empowerment.

Strategic objective 5 - Public and political commitment

Public and political commitment in Sweden and Europe for the rights of the people of Afghanistan.

Over the period of 2014–17, the public and political commitment for the people of Afghanistan has become stronger. However, this increase in awareness of the situation in Afghanistan and related commitment is more likely to be the result of external factors, such as the attention given to refugees from Afghanistan, than as a result of SCA efforts.

It could very well be argued that SCA members, decision-makers and NGOs have never had so much access to quality information, analysis and tools for communication as they do today. SCA is certainly a part of this, as significant efforts have been made to develop social media presence, campaigns and analysis aiming to influence public and political commitment.

Donors and policymakers actually do make decisions after having been informed by SCA; however, it is very difficult to verify the extent to which they actually let this influence decisions. Nevertheless, an indication would be the influence on the government inquiry on the Swedish engagement in Afghanistan up to 2014. When the findings were presented in March 2017, the inquiry largely drew the same conclusions as the ones that SCA had already informed the decision-makers and public about for many years.

In terms of institutional sustainability, the evaluation found that many councils had reverted back to customary arrangements. A challenge was also the fact that far from all community members were able to elect representatives from their midst. Power was often tilted in favour of relatively more affluent interest groups and households.

In the areas covered by SCA, authorities actually seem more committed to responding to the demands of local communities. The government has strengthened its institutional presence at the district level, thereby improving accessibility for citizens.

Strategic objective 4 - Community governance

Community members are actively engaged in decision-making, influencing the development of their communities and are able to hold relevant stakeholders to account.

Over the strategic period, community members have become increasingly engaged in decision-making, even though not enough has been achieved in terms of institutional sustainability.

After concluding the interventions under the National Solidarity Programme in Wardak in 2016, it was evaluated externally. Findings included that all infrastructure projects carried out were highly relevant, were still being used and had a positive impact on people’s lives. Thus, in terms of quality, operation and maintenance, the evaluation indicated the potential for community-driven development. Women were also found to be well-represented in these community development councils, a crucial factor for the relevance of the projects.
**Significant developments during the fiscal year**

**Members and annual meeting**

The Annual Meeting was held at Viskadals Folkhögskola in Borås on May 20. 54 delegates out of 64 signed-up attended. 23 were women and 31 were men. For the second year, the so-called opinion square was used for discussing motions as a group, aiming to include more people in the discussions.

The membership fee remained unchanged. Twelve motions were presented to the Annual Meeting. Decisions included to evaluate the contents of Afghanistan-Nytt, to initiate the development of a strategy for activities in Sweden and within the association, and to approve the Annual Meeting Statement “The international community needs to consider the consequences for the people of Afghanistan!” During the discussions in the plenary, 76 percent of all statements were made by men.

In 2017, SCA had 3,313 members – 119 fewer than the year before.

**Fundraising**

The financial result for SCA's fundraising 90-accounts, 90 07 80-8 and 90 01 20-7, was MSEK 12.8 (14.0), which is a decrease of about 8.8%. Of the result, about MSEK 6.8 (6.9) were contributions from SCA sponsors and about MSEK 6 (7.1) other donations. The cost of fundraising was MSEK 3.6 (3.6), or 28.3% (25.7) of the income.

SCA is a beneficiary of the Postcode Lottery and received MSEK 15 in core funding. Water for All contributed MSEK 0.2. On top of SCA's own fundraising, Radio Aid, Jochnick Foundation and Afghan Connection contributed with MSEK 15.3 (11.8). Figures in brackets refer to 2016.

**Management and decisions**

SCA continuously revises its policy documents. In 2017, a code of conduct was adopted, as was the Strategic Plan 2018–21. The delegation scheme was revised and approved by the secretary general. In 2017, SCA has prepared to adapt to the General Data Policy Regulation (GDPR) that will turn into law as of May 2018.

**Present and future risks**

SCA is exposed to a wide range of risks: physical risks for employees and target groups, risks of corruption and embezzlement when projects are not sufficiently monitored or risks concerning the level of quality decreasing to such an extent that activities are meaningless for target groups. The conflict in Afghanistan has in some respects escalated in 2017 and thus represents a growing challenge for SCA. The conflict results in difficulties in terms of logistics and follow-up, in addition to risks for both employees and target groups.

The Afghan banking sector remains a financial risk and a practical problem. Nevertheless, SCA has continued to reduce the use of cash, and it has partially made the transition to paying out wages in the form of bank transfers.

SCA is still dependent on a small number of large donors for its work. The portion of own funds raised is low, which could pose a risk in terms of continuity. A positive aspect, however, is that the organisation continues to have a good balance sheet total.

Fluctuations in the exchange rates between USD, SEK and AFN remain a challenge for the organisation. They make predictions difficult, thus constituting a risk. The fact that different areas of activity are financed by support in different currencies means that different activities are affected to different extents. Budget and plans were revised accordingly, and all changes were communicated to relevant donors.

**Financial results and situation**

SCA has a continued stable financial base. The total of the balance sheet was MSEK 155 for 2017, compared to MSEK 141 for 2016. Out of this MSEK 95.8 (93.8) relates to SCA working capital and earmarked funds entirely belonging to the organisation. SCA's working capital and fundraising increased by MSEK 2 (24) from 2016 to 2017. The average exchange rate in 2017 was USD 1 = SEK 8.59 and USD 1 = AFN 68.2. No major loss in cash or kind occurred in 2017, aside from what is presented under the heading Corruption and anti-corruption.

**Sustainability**

In Sweden, a working environment policy was adopted, as well as plan for equal rights and opportunities 2017–19.

An area in which SCA is obviously weak concerns efforts related to environment and climate. Within SCA, there are guidelines on choosing environmentally friendly alternatives when travelling, and within programmatic interventions an efficient use of resources, such as clean water, is always important. However, a lot remains to be done in this area for SCA.

In the fall of 2017, sexual harassment came into the spotlight internationally in connection with the Twitter campaign #metoo. SCA continued its work to specifically include men in the prevention of harassment. But SCA also continued its support to the Female Staff Association, adopting and making all staff members aware of the Code of Conduct, as well as ensuring that mechanisms for reporting any cases of harassment are in place. Another example was organising orientation sessions to all staff members at regional management offices on SCA anti-harassment policy in order to raise
awareness regarding the policy. SCA management also reviewed earlier reported cases to ensure that these had been appropriately investigated.

**Corruption and anti-corruption**

Afghanistan is one of the countries most affected by corruption in the world. SCA actively fights corruption at all levels. All employees are required to report all suspected cases of corruption, and the board is continuously updated on cases of corruption and misappropriation of funds within the organisation. The internal audit unit reports directly to both the country director and the secretary general.

As in previous years, several cases of internal fraud and corruption were reported and investigated. One employee was terminated after having been found to embezzle in relation to procurement. The loss for SCA was estimated at USD 200. One employee admitted to using SCA bandwidth for personal gain and was handed a letter of warning. A person responsible for a vocational training project was found to have embezzled a teacher salary. He was terminated and made to repay the money. All reports have been shared with the SCA board.

**2018 and future development**

2018 marks the first year of the strategic period 2018–21, during which SAK will continue in the programmatic direction described in the previous strategic plan, but also work towards the objectives on the internal development of the organisation, including support functions.

On January 24, Save the Children’s office in Jalalabad was attacked by the Islamic State. Several people were killed and injured. The incident was an obvious breach of international humanitarian law. Following the attack, a fire destroyed the SCA regional office, located next to the office of Save the Children. All SCA employees and their family members could be evacuated.

In January 2018, Freshta Dost left the SCA board due to a new employment incompatible with her board position.

**Management**

The secretary general of SCA is based in Stockholm but also works periodically in Afghanistan.

As announced by herself at an early stage, Anna-Karin Johansson left the position as secretary general during spring. The recruitment of a successor was led by the SCA chairperson, two members of the board and two representatives from SCA’s staff. After having served as acting secretary general since March, it was announced in November that Andreas Stefansson accepted the position as secretary general.

During the year, Sonny Månsson was appointed deputy country director in Afghanistan. Country director Madeleine Jufors ended her employment in December 2017 and Malena Rembe was appointed new country director. Jens Rosbäck is the country director in Sweden, while also heading the unit for aid coordination. Dr Shah Mahmood serves as SCA’s finance director and is based in Afghanistan, periodically also working in Sweden.

**Board**

The SCA board is comprised of 9 members and 2 substitute members. In 2017, the board held 6 regular and 1 constituent meeting. The board and attendance in 2017:

- **Resigned at the 2017 annual meeting**
  - Bengt Kristiansson, 3 meetings out of 3
  - Magnus Forsberg, 1 meeting out of 3
  - Inger Axell, 3 meetings out of 3

- **Remaining**
  - Freshta Dost, 4 meetings out of 7. Freshta Dost resigned from the board in January 2018.
  - Anders Fänge, 7 meetings out of 7
  - Kajsa Johansson (substitute Jan.–May), 7 meetings out of 7
  - Peder Jonsson, (chair) 7 meetings out of 7
  - Hans Linde, 6 meetings out of 7
  - Shirin Persson, 6 meetings out of 7
  - Dag Klackenberg, 5 meetings out of 7

- **Appointed 2017**
  - Bengt Ekman (substitute), 4 meetings out of 4
  - Lotta Sjöström Becker, 1 meeting out of 4
  - Björn-Åke Törnblom, 4 meetings out of 4
The Board's executive committee met once. Kerstin Thornberg and Eva-Stina Framvik were re-appointed internal auditors at the annual meeting, with Christopher Persson and Claes Renström as substitutes. The Annual Meeting appointed Hamed Abassi, Maria Bodänge, Mari Enquist, Tomas Jansson and Lennart Kotsalainen (chair) to serve as Election Committee.

The meeting confirmed the procurement of Fredrik Sjölander (KPMG) as authorised auditor. SCA in Afghanistan was audited by A.F. Ferguson & Co, Price-waterhouseCoopers in Islamabad.

### Financial Five-Year Overview

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
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<tbody>
<tr>
<td>Revenues</td>
<td>266,836</td>
<td>260,623</td>
<td>284,300</td>
<td>293,591</td>
<td>324,343</td>
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<tr>
<td>Project costs</td>
<td>259,679</td>
<td>239,563</td>
<td>251,917</td>
<td>240,863</td>
<td>290,189</td>
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<tr>
<td>Fundraising costs</td>
<td>2,514</td>
<td>3,868</td>
<td>3,427</td>
<td>3,610</td>
<td>3,623</td>
</tr>
<tr>
<td>Administration costs</td>
<td>8,172</td>
<td>17,095</td>
<td>24,888</td>
<td>24,201</td>
<td>26,672</td>
</tr>
<tr>
<td>Result of operations</td>
<td>7,157</td>
<td>98</td>
<td>4,068</td>
<td>24,918</td>
<td>3,859</td>
</tr>
<tr>
<td>Result after financial investments</td>
<td>7,327</td>
<td>175</td>
<td>4,401</td>
<td>24,918</td>
<td>3,881</td>
</tr>
<tr>
<td>Balance sheet sum</td>
<td>91,994</td>
<td>105,101</td>
<td>105,022</td>
<td>140,851</td>
<td>155,550</td>
</tr>
<tr>
<td>Fundraising and administration costs as % of total revenues</td>
<td>4.0 %</td>
<td>8.0 %</td>
<td>10.0 %</td>
<td>9.5 %</td>
<td>9.3 %</td>
</tr>
</tbody>
</table>

* Comparison for 2013 is changed as per the K3 accounting regulations.
## Income statement

### Operating income

<table>
<thead>
<tr>
<th></th>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership fees</td>
<td>15</td>
<td>1,052</td>
<td>1,090</td>
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<tr>
<td>Donations</td>
<td>3,15</td>
<td>27,964</td>
<td>36,226</td>
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<tr>
<td>Contributions</td>
<td>3,15</td>
<td>15,299</td>
<td>11,822</td>
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<tr>
<td>Grants</td>
<td>3,15</td>
<td>279,663</td>
<td>235,326</td>
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<tr>
<td>Net sales</td>
<td>15</td>
<td>14</td>
<td>115</td>
</tr>
<tr>
<td>Other operating income</td>
<td>16</td>
<td>351</td>
<td>9,012</td>
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<tr>
<td><strong>Total operating income</strong></td>
<td></td>
<td>324,343</td>
<td>293,591</td>
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</tbody>
</table>

### Operating costs

<table>
<thead>
<tr>
<th></th>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Costs for the objective</td>
<td>4,5,15</td>
<td>-290,189</td>
<td>-240,863</td>
</tr>
<tr>
<td>Fundraising costs</td>
<td>4,5,15</td>
<td>-3,623</td>
<td>-3,610</td>
</tr>
<tr>
<td>Administration costs</td>
<td>4,5,15</td>
<td>-26,672</td>
<td>-24,201</td>
</tr>
<tr>
<td><strong>Total operating costs</strong></td>
<td></td>
<td>-320,484</td>
<td>-268,673</td>
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</table>

### Result from operations

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Result from operations</strong></td>
<td></td>
<td>3,859</td>
<td>24,918</td>
</tr>
</tbody>
</table>

### Result from financial investments

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other interest income and similar profit/loss items</td>
<td>22</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total result from financial investments</strong></td>
<td></td>
<td>22</td>
<td>0</td>
</tr>
</tbody>
</table>

### Result after financial result

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Result after financial result</strong></td>
<td></td>
<td>3,881</td>
<td>24,918</td>
</tr>
</tbody>
</table>

### Profit/loss of the year

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Profit/loss of the year</strong></td>
<td></td>
<td>3,881</td>
<td>24,918</td>
</tr>
</tbody>
</table>

### Change of earmarked funds

<table>
<thead>
<tr>
<th></th>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Profit/loss for the year according to the income statement (see above)</td>
<td>15</td>
<td>3,881</td>
<td>24,918</td>
</tr>
<tr>
<td>Utilisation of earmarked funds from previous years</td>
<td></td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Earmarked funds not utilised during the year</td>
<td></td>
<td>-827</td>
<td>-15,873</td>
</tr>
<tr>
<td>Transferred to funds for working capital</td>
<td></td>
<td>-3,034</td>
<td>-9,124</td>
</tr>
<tr>
<td>Remaining amount for the year/change in capital brought forward</td>
<td></td>
<td>20</td>
<td>-79</td>
</tr>
</tbody>
</table>
# Balance Sheet

(\text{SEK})

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tangible fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>6</td>
<td>1</td>
</tr>
<tr>
<td><strong>Financial fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long term securities</td>
<td>7</td>
<td>1,460</td>
</tr>
<tr>
<td>Long term receivables</td>
<td>8</td>
<td>8,835</td>
</tr>
<tr>
<td><strong>Fixed assets, total</strong></td>
<td></td>
<td>10,297</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current receivables</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivables – trade</td>
<td>3,388</td>
<td>0</td>
</tr>
<tr>
<td>Other receivables</td>
<td>2,461</td>
<td>2,098</td>
</tr>
<tr>
<td>Receivable on granted but not received grants</td>
<td>1,785</td>
<td>3,175</td>
</tr>
<tr>
<td>Prepaid expenses and accrued income</td>
<td>1,448</td>
<td>1,340</td>
</tr>
<tr>
<td><strong>Current assets, total</strong></td>
<td></td>
<td>9,082</td>
</tr>
<tr>
<td>Cash and bank balances</td>
<td>13</td>
<td>136,170</td>
</tr>
<tr>
<td><strong>ASSETS, TOTAL</strong></td>
<td></td>
<td>155,550</td>
</tr>
<tr>
<td><strong>EQUITY AND LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Equity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donation capital</td>
<td>391</td>
<td>391</td>
</tr>
<tr>
<td>Operational reserve</td>
<td>34,918</td>
<td>33,814</td>
</tr>
<tr>
<td>Earmarked funds, SCA fundraising</td>
<td>56,328</td>
<td>51,743</td>
</tr>
<tr>
<td>Earmarked funds, Post Code and Atlas Copco</td>
<td>2,199</td>
<td>5,926</td>
</tr>
<tr>
<td>Profit/loss brought forward</td>
<td>1,950</td>
<td>1,930</td>
</tr>
<tr>
<td><strong>Equity and Liabilities, total</strong></td>
<td></td>
<td>95,786</td>
</tr>
<tr>
<td><strong>Provisions</strong></td>
<td></td>
<td></td>
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<tr>
<td>Other provisions</td>
<td>10</td>
<td>11,322</td>
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<tr>
<td><strong>Current liabilities</strong></td>
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<td></td>
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<td>Accounts payable - trade</td>
<td>14,835</td>
<td>7,779</td>
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<tr>
<td>Tax liabilities</td>
<td>176</td>
<td>108</td>
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<tr>
<td>Liability on received but not utilised grants</td>
<td>30,060</td>
<td>27,301</td>
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<tr>
<td>Other liabilities</td>
<td>279</td>
<td>398</td>
</tr>
<tr>
<td>Accrued expenses and deferred income</td>
<td>3,092</td>
<td>3,888</td>
</tr>
<tr>
<td><strong>Equity and Liabilities, total</strong></td>
<td></td>
<td>155,550</td>
</tr>
</tbody>
</table>
## Changes in equity

<table>
<thead>
<tr>
<th></th>
<th>Donation capital</th>
<th>Operational reserve</th>
<th>Earmarked funds, own fundraising</th>
<th>Earmarked funds, Postcode and Water for all</th>
<th>Balance brought forward and balance of the year</th>
<th>Total Equity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>391</td>
<td>33,814</td>
<td>51,743</td>
<td>5,926</td>
<td>1,931</td>
<td>93,804</td>
</tr>
<tr>
<td>Exchange rate effect on opening balance in Afghanistan</td>
<td>(1,930)</td>
<td>56</td>
<td>(26)</td>
<td>-</td>
<td>(1,901)</td>
<td></td>
</tr>
<tr>
<td>Adjusted opening balance</td>
<td>391</td>
<td>31,883</td>
<td>51,799</td>
<td>5,899</td>
<td>1,931</td>
<td>91,904</td>
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<tr>
<td>Earmarked</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>- by the donor</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- by the board</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- by the annual meeting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- transferred to Operational Reserve</td>
<td>-</td>
<td>3,278</td>
<td>(3,278)</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Used funds</td>
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</tr>
<tr>
<td>Result of the year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing balance</td>
<td>391</td>
<td>34,917</td>
<td>56,327</td>
<td>2,199</td>
<td>1,951</td>
<td>95,785</td>
</tr>
</tbody>
</table>

## Cash flow statement

(tsek)

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating profit/loss</td>
<td>3,881</td>
<td>24,919</td>
</tr>
<tr>
<td>Interest received</td>
<td>22</td>
<td>0</td>
</tr>
<tr>
<td>Cash flow from operating activities before changes in working capital</td>
<td>3,903</td>
<td>24,919</td>
</tr>
<tr>
<td>Changes in working capital</td>
<td>-1,899</td>
<td>-602</td>
</tr>
<tr>
<td>Changes in provisions</td>
<td>3,049</td>
<td>3,214</td>
</tr>
<tr>
<td>Changes in current receivables</td>
<td>-5,058</td>
<td>-2,352</td>
</tr>
<tr>
<td>Changes in current liabilities</td>
<td>9,647</td>
<td>8,298</td>
</tr>
<tr>
<td>Cash flow from operating activities</td>
<td>5,738</td>
<td>8,559</td>
</tr>
<tr>
<td>Investments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acquisitions of tangibles assets</td>
<td>-201</td>
<td>-110</td>
</tr>
<tr>
<td>Cash flow from investing activities</td>
<td>-201</td>
<td>-110</td>
</tr>
<tr>
<td>Cashflow of the year</td>
<td>9,440</td>
<td>33,368</td>
</tr>
<tr>
<td>Cash and cash equivalents at the beginning of the year</td>
<td>126,730</td>
<td>93,362</td>
</tr>
<tr>
<td>Cash and cash equivalents at year-end</td>
<td>13</td>
<td>136,169</td>
</tr>
</tbody>
</table>
Note 1 – Accounting and valuation principles

The accounting and valuation principles of the Swedish Committee for Afghanistan are in accordance with the Annual Accounting Act, BFNAR 2012:1 and with FRII’s governing guidelines, but with two exceptions. The first exception – all inventory purchased with contributions are registered immediately. The second exception – SCA registers as income means received meant to be forwarded to its partners.

Income

Income is valued at the real value of what has been received or will be received. SCA classifies its income in the following categories: membership fees, gifts, contributions, net turnover and other incomes.

MEMBERSHIP FEE refers to the fee paid to be a member of the organisation. Membership fees are reported at the time of payment from the member, and are reported as income for the time period in question.

An asset that has been given to SCA without any demands for something in return is classified as a GIFT. Stipulating a purpose in accordance with SCA’s regular categories for earmarked funds is not seen as making a demand for something in return. Gifts in the form of cash and gifts in kind of significant value are reported as income. Gifts in the form of services and gifts in kind of insignificant value are not reported as income. Gifts are reported as income at the time of being received.

An asset that has been given with a demand for something in return is classified as a CONTRIBUTION. When the conditions for the contribution have been fulfilled, the contribution is reported as an income. Before the conditions have been fulfilled, the contribution is reported as a debt. A contribution that has been received to cover certain costs is reported for the same financial year as the cost the contribution is meant to cover.

FUND RAISED are gifts directly raised by the organisation, as well as raised means from the Radio Aid campaign Children of the World, Water for All, Postcode lottery, Jochnick Foundation and Afghan Connection.

Income from sales are reported at the time of sale and classified as NET TURNOVER.

Income that does not fall under any of the above categories is classified under the heading OTHER INCOME.

SCA defines a VOLUNTEER as an individual that of free will and pleasure engage without receiving any compensation. SCA does not include the concept of elected representative in the term volunteer.

Costs

SCA uses FRII’s cost classifications: costs for the objective, fundraising costs and administrative costs.

COSTS FOR THE OBJECTIVE are classified as those costs that have a direct impact on fulfilling the organisation’s purpose in accordance with its statutes. Every cost in Afghanistan is classified as an operational cost, with the exception of a small share for basic administration. Costs for SCAs information efforts are also classified as costs for the objective, as this work is a part of the organisation’s purpose in accordance with its statutes.

FUNDRAISING COSTS are those that are necessary in order to generate income from fundraising. Included here is advertisements, salaries, thank-you letters, mailing of gift letters, as well as the costs associated with the recruitment of monthly donors and so on.

ADMINISTRATIVE COSTS are those that are necessary for administrating the organisation. The administration is a quality guarantee for the purpose and for the giver. Within the classification of administrative costs, there are the costs for the SCA office in Stockholm, for rent costs and other operational costs for facilities and communication, as well as salary costs for the administrative staff. Costs for the board and a small part of the costs for the administrative staff in Afghanistan are also included here.

All of the organisation’s LEASING AGREEMENTS are reported as operational; meaning that the leasing fee is reported linearly during the leasing period.

Ongoing remunerations to staff members in the form of SALARIES, benefits and so on are reported as the employees perform services. Pension obligations are classified as fee based and are reported as a cost for the year during which the pension is earned.

Balance sheet

FINANCIAL ASSETS are valued at whichever is the lowest of either booked or market value.

RECEIVABLES are reported at the amount they are expected to be paid in. Customer receivables are valued individually. Receivables and debts in foreign currencies are valued at the exchange rate of the closing day.

STOCK is valued at whichever is the lowest of either purchase value or real value.

INVENTORY that is part of the association operations is written off based on assessed financial longevity: Computers at 3 years and other items at 5 years. Inventory purchased through fund raised are written off immediately.

EARNEDFUNDS are reported as an item under own capital, and relate to gifts that have not yet been used and other ear marked funds.

An ALLOCATION is reported in those cases where the SCA has a legal or informal obligation that is expected to result in a future payout. Allocations are valued at the best approximation of the amount that needs to be paid.

CONTINGENT LIABILITIES SCA discloses a contingent liability when it has a possible obligation that as a consequence of actual events, of which the occurrence will only be confirmed by one or several future uncertain events which lie outside SCAs control, occurs or fails to occur; or if SCA has an existing obligation as a consequence of actual events, but which is not reported as a debt or provision, as it is not likely that an outflow of resources will be required to regulate the obligation, or the size of the obligation cannot be calculated with sufficient reliability.

Note 2 – Approximations and assessments

There are no approximated values of a significant nature associated with SCAs annual accounts.
**Note 3 – Funds raised**

**DONATIONS ACCOUNTED FOR IN THE INCOME STATEMENT**

<table>
<thead>
<tr>
<th>Fundraising</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public</td>
<td>12,307</td>
<td>13,812</td>
</tr>
<tr>
<td>Companies</td>
<td>486</td>
<td>222</td>
</tr>
<tr>
<td>Post Code Lottery</td>
<td>15,000</td>
<td>22,000</td>
</tr>
<tr>
<td>Water 4 All</td>
<td>172</td>
<td>191</td>
</tr>
<tr>
<td><strong>Total donations accounted for in the income statement</strong></td>
<td><strong>27,964</strong></td>
<td><strong>36,226</strong></td>
</tr>
</tbody>
</table>

**DONATION NOT INCLUDED IN THE INCOME STATEMENT**

**Contributions accounted for as income**

<table>
<thead>
<tr>
<th>Fundraising</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Radio Aid</td>
<td>6,500</td>
<td>3,272</td>
</tr>
<tr>
<td>Jochnick Foundation</td>
<td>1,041</td>
<td>1,072</td>
</tr>
<tr>
<td>Afghan Connection</td>
<td>7,758</td>
<td>7,478</td>
</tr>
<tr>
<td><strong>Total contribution from public</strong></td>
<td><strong>15,299</strong></td>
<td><strong>11,822</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Grants from public agencies, authorities and institutions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sida 2015-2017</td>
</tr>
<tr>
<td>Forum Syd annual grant 2014</td>
</tr>
<tr>
<td>Forum Syd Information 2014</td>
</tr>
<tr>
<td>European Commission</td>
</tr>
<tr>
<td>Ministry of Public Health (BPHS &amp; EPHS)</td>
</tr>
<tr>
<td>WHO, UN</td>
</tr>
<tr>
<td>The Embassy of Finland</td>
</tr>
<tr>
<td>WFP</td>
</tr>
<tr>
<td>MRRD (citizen Charter projects)</td>
</tr>
<tr>
<td>Others (small grants from different donors)</td>
</tr>
<tr>
<td><strong>Total grants from public agencies, authorities and institutions</strong></td>
</tr>
</tbody>
</table>

**Total contributions accounted for as income**

<table>
<thead>
<tr>
<th>Fundraising</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Donations accounted for in the income statement</td>
<td>27,964</td>
<td>36,226</td>
</tr>
<tr>
<td>Donation not included in the income statement*</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Contribution from Public</td>
<td>15,299</td>
<td>11,822</td>
</tr>
<tr>
<td><strong>Total Fund raised</strong></td>
<td><strong>43,264</strong></td>
<td><strong>48,048</strong></td>
</tr>
</tbody>
</table>

*SCA has received donations in form of free seminar premises, primarily from Hilton Slussen. Market value is approximately 85 TSEK. SCA has also, without requirement of remuneration, been given the opportunity to use image rights and advertising program for a value of 86 TSEK. Small gifts from various actors are valued to 1.5 TSEK.
Note 4 – Number of employees, staff costs and fees to the board

**NUMBER OF EMPLOYEES**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>No of employees</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sweden</td>
<td>23</td>
<td>21</td>
</tr>
<tr>
<td>Afghanistan, expatriate staff</td>
<td>12</td>
<td>13</td>
</tr>
<tr>
<td>Afghanistan, locally employed</td>
<td>1,555</td>
<td>1,355</td>
</tr>
<tr>
<td>Afghanistan, project staff</td>
<td>4,748</td>
<td>3,300</td>
</tr>
<tr>
<td>Pakistan, locally employed</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>SUMMA</strong></td>
<td>6,299</td>
<td>5,262</td>
</tr>
</tbody>
</table>

The number of employees in Afghanistan and Pakistan reflects the number at year end each year. The number of employees in Sweden is based on the average number of employees.

**BOARD MEMBERS AND SENIOR MANAGEMENT, PER GENDER**

<table>
<thead>
<tr>
<th></th>
<th>No at the balance sheet day</th>
<th>Of whom men</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Board members</strong></td>
<td>9</td>
<td>5</td>
</tr>
<tr>
<td><strong>Secretary General</strong></td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td><strong>Senior Management except SG</strong></td>
<td>4</td>
<td>3</td>
</tr>
</tbody>
</table>

**SALARIES AND OTHER RENUMERATIONS**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The board and Secretary General</strong></td>
<td>1,003</td>
<td>818</td>
</tr>
<tr>
<td><strong>Other employees</strong></td>
<td>181,713</td>
<td>155,355</td>
</tr>
<tr>
<td><strong>Sweden</strong></td>
<td>9,917</td>
<td>8,750</td>
</tr>
<tr>
<td><strong>Afghanistan, expatriate staff</strong></td>
<td>10,792</td>
<td>9,456</td>
</tr>
<tr>
<td><strong>Afghanistan, locally employed</strong></td>
<td>87,199</td>
<td>76,402</td>
</tr>
<tr>
<td><strong>Afghanistan, project staff</strong></td>
<td>73,723</td>
<td>60,671</td>
</tr>
<tr>
<td><strong>Pakistan, locally employed</strong></td>
<td>82</td>
<td>75</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>182,716</td>
<td>156,173</td>
</tr>
</tbody>
</table>

**SOCIAL SECURITY CONTRIBUTION**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL SOCIAL SECURITY CONTRIBUTIONS</strong></td>
<td>5,319</td>
<td>4,428</td>
</tr>
<tr>
<td>of which pension cost</td>
<td>1,669</td>
<td>1,279</td>
</tr>
</tbody>
</table>

The board did not receive any remunerations in 2017, nor in 2016. Out of the total pension costs 234 (191) TSEK relates to the Secretary General.

**VOLUNTARY WORK**

Most of the donated voluntary is carried out within the local chapters and those are separate entities and are not reported as part of the annual accounts of SCA. However voluntary work has also been contributed to SCA as well. The estimation is that 14 individuals contributed a total of 556 hours.

**AGREEMENT FOR SEVERANCE PAY**

If SG is relieved of his duties based on an initiative of the employer, SG is entitled to salary during one year. If SG during this period obtains another source of income that amount should be deducted from the salary of SCA.

**LOAN TO SENIOR MANAGEMENT AND RELATED PARTY TRANSACTIONS**

The organisation has not issued any loan to senior management, nor has any related party transaction taken place.
Note 5 – Leasing fees

SCAs leasing fees is primarily office rent and some office equipment.
Contract for offices and other buildings in Afghanistan is normally signed with a contract notice of 3 months.
The office contract in Sweden is ending in 2019-09-30, and thereafter prolonged automatically if no party leaves due notice with three years

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Leasing fee that are booked as cost</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Future leasing fee are due:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Within 1 year (In Afghanistan)</td>
<td>4,831</td>
<td>3,259</td>
</tr>
<tr>
<td>Within 1 year (In Sweden)</td>
<td>1,806</td>
<td>1,777</td>
</tr>
<tr>
<td>In 1 to 5 years (In Afghanistan)</td>
<td>11,200</td>
<td>2,071</td>
</tr>
<tr>
<td>In 1 to 5 years (In Sweden)</td>
<td>1,537</td>
<td>3,650</td>
</tr>
<tr>
<td>Later than 5 years</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>19,374</td>
<td>10,756</td>
</tr>
</tbody>
</table>

Note 6 – Fixed assets

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Opening acquisition value</strong></td>
<td>39,350</td>
<td>39,659</td>
</tr>
<tr>
<td>Exchange rate effect on OB in Afgh.</td>
<td>158</td>
<td>-2,734</td>
</tr>
<tr>
<td>This year’s purchases</td>
<td>4,910</td>
<td>4,091</td>
</tr>
<tr>
<td>Disposals</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Sales</td>
<td>-1,352</td>
<td>-1,665</td>
</tr>
<tr>
<td><strong>Accumulated Acquisition Value</strong></td>
<td>43,066</td>
<td>39,350</td>
</tr>
<tr>
<td>Opening contributions</td>
<td>39,349</td>
<td>39,657</td>
</tr>
<tr>
<td>Exchange rate effect on OB in Afgh.</td>
<td>158</td>
<td>-2,734</td>
</tr>
<tr>
<td>This year’s contributions</td>
<td>4,909</td>
<td>4,091</td>
</tr>
<tr>
<td>Sales and disposals</td>
<td>-1,352</td>
<td>-1,665</td>
</tr>
<tr>
<td><strong>Closing Contribution</strong></td>
<td>43,065</td>
<td>39,349</td>
</tr>
<tr>
<td><strong>Net Value</strong></td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>
### Note 7 – Long-term investments held as assets

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening acquisition value</td>
<td>1,261</td>
<td>1,151</td>
</tr>
<tr>
<td>Purchase</td>
<td>200</td>
<td>180</td>
</tr>
<tr>
<td>Sales</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Accumulated acquisition value</strong></td>
<td>1,461</td>
<td>1,261</td>
</tr>
<tr>
<td>Opening accumulated write-downs</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>This year’s write-downs</td>
<td>-1</td>
<td>0</td>
</tr>
<tr>
<td>Reactivated write-downs</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Closing write-downs</strong></td>
<td>-1</td>
<td>0</td>
</tr>
<tr>
<td><strong>Closing booked value</strong></td>
<td>1,460</td>
<td>1,261</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund</th>
<th>Booked value</th>
<th>Market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Swedbank Robur Liquidity fund</td>
<td>1,345</td>
<td>1,358</td>
</tr>
<tr>
<td>Swedbank Robur Human fund</td>
<td>32</td>
<td>38</td>
</tr>
<tr>
<td>Multi Asset 25</td>
<td>83</td>
<td>83</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,460</td>
<td>1,479</td>
</tr>
</tbody>
</table>

### Note 8 – Long-term receivables

#### Note 8a – Long-term receivables (Disability)

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening nominal value</td>
<td>3,203</td>
<td>3,403</td>
</tr>
<tr>
<td>Additional receivables</td>
<td>2,360</td>
<td>2,600</td>
</tr>
<tr>
<td>Amortisation, deductible receivables</td>
<td>-2,674</td>
<td>-2,526</td>
</tr>
<tr>
<td>Exchange rate difference</td>
<td>11</td>
<td>273</td>
</tr>
<tr>
<td><strong>Closing nominal value</strong></td>
<td>2,901</td>
<td>3,203</td>
</tr>
<tr>
<td><strong>Closing booked value</strong></td>
<td>2,901</td>
<td>3,203</td>
</tr>
</tbody>
</table>

#### Note 8b – Long-term receivables (Livelihood)

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening nominal value</td>
<td>3,073</td>
<td>0</td>
</tr>
<tr>
<td>Additional receivables</td>
<td>2,862</td>
<td>3,073</td>
</tr>
<tr>
<td><strong>Closing nominal value</strong></td>
<td>5,935</td>
<td>3,073</td>
</tr>
<tr>
<td><strong>Closing booked value</strong></td>
<td>5,935</td>
<td>3,073</td>
</tr>
</tbody>
</table>

| **Closing booked value note 8** | 8,835 | 6,276 |
### Note 9 – Prepaid expenses and accrued income

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepaid rent</td>
<td>997</td>
<td>940</td>
</tr>
<tr>
<td>Other items</td>
<td>451</td>
<td>371</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,448</strong></td>
<td><strong>1,310</strong></td>
</tr>
</tbody>
</table>

### Note 10 – Provisions

#### 10a Staff insurance Afghanistan

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening booked value</td>
<td>1,344</td>
<td>1,157</td>
</tr>
<tr>
<td>Provisions of the year</td>
<td>746</td>
<td>543</td>
</tr>
<tr>
<td>Utilised amounts</td>
<td>-460</td>
<td>-385</td>
</tr>
<tr>
<td>Exchange rate difference</td>
<td>23</td>
<td>29</td>
</tr>
<tr>
<td><strong>Closing booked value</strong></td>
<td><strong>1,653</strong></td>
<td><strong>1,344</strong></td>
</tr>
</tbody>
</table>

#### 10b DP Revolving Loan Fund

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening booked value</td>
<td>3,589</td>
<td>3,902</td>
</tr>
<tr>
<td>Utilised amounts</td>
<td>-46</td>
<td>0</td>
</tr>
<tr>
<td>Exchange rate difference</td>
<td>12</td>
<td>-313</td>
</tr>
<tr>
<td><strong>Closing booked value</strong></td>
<td><strong>3,556</strong></td>
<td><strong>3,589</strong></td>
</tr>
</tbody>
</table>

#### 10c Livelihood projects Loan Fund

<table>
<thead>
<tr>
<th></th>
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### Note 11 – Donor balances

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#### Project status

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<td>SCA spent all Sida funds. Exchange rate losses appeared on the Sida funds in 2017 while there was exchange rate gain in the first two years. The net result is an exchange loss.</td>
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<td>Two EC funded projects with agreement for 3 years will continue in 2018. The pre-paid amounts will be spend in 2018.</td>
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<td>EC funded a project which will be continued in 2018. AC will transfer funds to SCA in the first quarter of 2018.</td>
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<td>Jochnick Foundation agreement is for 3 years. Year 2018 is the last year of the agreement and the funds will be spend in 2018.</td>
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<td>This is un-used balance from previous years as a result of exchange rate differences. The balance will be written off in 2018.</td>
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<td>WFP</td>
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<td>Small projects. Some will continue in 2018 and some closed. The surplus/deficit of closed projects will be written off in 2018</td>
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Note 12 – Accrued expenses and deferred income

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Note 13 – Liquid assets

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Note 14 – Important events after year-end

Agreements with core donor SIDA has been signed in 2018-03-08. Total amount agreed over 2018-2021 MSEK 784. Kerstin and Jan Olov Ericksson has decided to donate 2 MSEK per year during five years through their foundation. Agreement will be signed at the foundation’s board meeting April 6.

In January, the Jalalabad Regional Management Office was badly damaged by fire when a neighboring office was attacked by an armed opposition group. No staff were injured in the incident.

Handelsbanken has decided to stop transfers to so called riskcountries where Afghanistan is included. Handelsbanken has 2018-02-21 approved SCA exempt from the decision until 2019-02-20. Exempt will be approved, upon application, one year at a time.
# Note 15 – Details of revenues and costs for 2017

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**PROJECT COSTS**

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<th>Fundraising</th>
<th>Management and Administration</th>
<th>Total Costs of 2017</th>
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<tr>
<td>Uncertain receivables and liabilities written off/reclaimed</td>
<td>57</td>
<td>-2,489</td>
</tr>
<tr>
<td>Result of closed projects</td>
<td>293</td>
<td>9,432</td>
</tr>
<tr>
<td>Exchange rate gain</td>
<td>0</td>
<td>1,115</td>
</tr>
<tr>
<td>Result of ongoing projects</td>
<td>0</td>
<td>954</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>351</td>
<td>9,012</td>
</tr>
</tbody>
</table>

Note 17 – Other liabilities

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sida, interest liability</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Others</td>
<td>276</td>
<td>395</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>279</td>
<td>398</td>
</tr>
</tbody>
</table>

Note 18 – Contingent liabilities

There are no approximated values of a significant nature associated with SCA’s annual accounts. SCA has exemption for tax payment on expatriate staff salaries from Afghanistan’s ministry of foreign affairs articulated in signed protocol while tax department of ministry of finance in Afghanistan does not recognize that exemption. Dialogue between SCA, Ministry of foreign affairs and tax department on the SCA’s obligation to pay retroactive tax upon expatriates income for the years 2008 to 2016 is ongoing. On the other hand the ministry of economy of Afghanistan and ACBAR (umbrella organisation for NGOs in Afghanistan) have suggested to the government to issue amnesty for all NGOs which could not pay tax due to different reasons till end of 2016. Failing both process would give a substantial negative financial impact for SCA of approximately 9 MSEK as retroactive payment of expatriate tax from 2008-2016.

The annual accounts of SCA is according to Swedish practice signed only once. For the signature of the Board as well as the external auditor, please see the edition of SCA Annual Account printed in Swedish.
Revisionsberättelse

Till åremötet i Svenska Afghanistankommittén, org. nr 802010-4350

Rapport om årsredovisningen

Utländen

Jag har utfört en revision av årsredovisningen för Svenska Afghanistankommittén för år 2017.

Enligt min uppfattning har årsredovisningen upprättats i enlighet med årsredovisningslagen och ger en i alla väsentliga avseenden rättvisande bild av föreningens finansiella ställning per den 31 december 2017 och av dess finansiella resultat och tassaffärde för året enligt årsredovisningslagen. Förrättningstapet är förenlig med årsredovisningens övriga delar.

Jag tillstyrker därför att åremötet fastställer resultaträkningen och balansräkningen för föreningen.

Grund för utländen

Jag har utfört revisionen enligt International Standards on Auditing (ISA) och god revisionssed i Sverige. Mitt ansvar enligt dessa standarder beskrivs närmare i avsnittet Revisions ansvar. Jag är obärande i förhållande till föreningen enligt god revisionssed i Sverige och har i övrigt fullfört mitt yrkesetiska ansvar enligt dessa krav.

Jag anser att de revisionsbevis jag har inhämtat är tillräckliga och ändamålsenliga som grund för mina utländska

Styrelsens och generalsekreterarens ansvar

Det är styrelsen och generalsekreteraren som har ansvaret för att årsredovisningen upprättas och att den ger en rättvisande bild enligt årsredovisningslagen. Styrelsen och generalsekreteraren ansvarar även för att den interna kontroll som de beordrar är tillräcklig för att upprätta en årsredovisning som inte innebär några väsentliga felaktigheter, varav sig dessa beror på oegentligheter eller på fel.

Revisions ansvar

Mina mål är att uppnå en rimig grad av säkerhet om huruvida årsredovisningen som helhet inte innebär några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller på fel, och att lämna en revisionsberättelse som innefattar mina utländska. Rimig säkerhet är en hög grad av säkerhet, men är ingen garantier för att en revision som utförs enligt ISA och god revisionssed i Sverige alltid kommer att upptäcka en väsentlig felaktighet om en sådan finns. Felaktigheter kan uppstå på grund av oegentligheter eller fel och anses vara väsentliga om de enskilt eller tillsammans rimliga kan förväntas påverka de ekonomiska besluts som användare fattar med grund i årsredovisningen.

Som del av en revision enligt ISA använder jag professionellt omödne och har en professionellt skeptisk inställning under hela revisionsprocessen. Dessutom:

--- identifierar och bedömer jag riskerna för väsentliga felaktigheter i årsredovisningen, vare sig dessa beror på oegentligheter eller på fel, utom och utan granskningåtgärder bland annat utförandet av dessa risker och inhämtar revisionsbevis som är tillräckliga och ändamålsenliga för att utgöra en grund för mina utländska. Risken för att inte upptäcka en väsentlig felaktighet till följd av oegentligheter är högre än för en väsentlig felaktighet som beror på fel, eftersom oegentligheter kan innefatta agerande i maskop, förklaring, avsiktliga utelämnanden, falsk information eller ledsoptävande av intern kontroll.

--- skaffar jag mig en förståelse av den del av förreningens interna kontroll som har betydelse för min revision av för att utformas granskningåtgärder som är lämpliga med hänsyn till omständigheterna, men inte för att uttala mig om effektiviteten i den interna kontrollen.

Rapport om andra krav enligt lagar och andra författningar samt stadgar

Utländska

Utöver min revision av årsredovisningen har jag även utfört en revision av styrelsens och generalsekreterarens förvaltning för Svenska Afghanistankommittén för år 2017.

Jag tillstyrker att åremötet beviljer styrelsens ledamöter och generalsekreteraren ansvarsfrihet för rikskonspåret.
Grund för uttalande
Jag har utfört revisionen enligt god revisionssed i Sverige. Mitt ansvar enligt denna beskrivs närmare i avsnittet Revisorns ansvar. Jag är obe- roende i förhållande till föreningen enligt god revisorsed i Sverige och har i övrigt fullgjort mitt yrkesetiska ansvar enligt dessa krav.
Jag anser att de revisionsbevis jag har inhämtat är tillräckliga och åtskilda som grund för mitt uttalande.

Styrelsens och generalsekreterarens ansvar
Det är styrelsens och generalsekreterarens som har ansvarat för för- vatningen.

Revisorns ansvar
Mitt mål beträffande revisionen av förvaltningen, och därmed mitt ut- talande av ansvarsfrihet, är att inhämta revisionsbevis för att med en rimlig grad av säkerhet kunna bedöma om någon styrelseledamot eller generalsekreteraren i någon väsentligt avseende företagit någon åtgärd eller gjort sig skyldig till någon försömnelse som kan för- leda ersättningsskyldighet mot föreningen.
Rimlig säkerhet är en hög grad av säkerhet, men ingen garanti för att en revision som utförs enligt god revisionssed i Sverige alltid kommer att upptäcka åtgärder eller försömnelser som kan förleda ersät- ningsskyldighet mot föreningen.

Solna den 19 april 2018

Fredrik Sjölander
Auktoriserad revisor

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**THIS IS THE SIGNED** Auditor’s Report in Swedish to the Annual General Meeting of the Swedish Committee for Afghanistan.
FÖRENINGSREVISORERNAS RAPPORT avseende Svenska Afghanistankommittens verksamhet för år 2017


Vi har tagit del av protokollet från årsmötet den 20 maj 2017. Vi har också tagit del av föreningsstyrelsens samtliga protokoll under år 2017, samt arbetsplaner, strategidokument, rapporter och utredningar som tillställits styrelsen under året. Vi har ställt frågor till var och en av styrelsens ledamöter och bett om enskilda svar för att säkerställa att de är insatta i de frågor de fattar beslut. Frågorna har varit:

1. Säkerhetsläget i Afghanistan blir allt sämre. Vad innebär det för SAK:s arbete?

2. Vilka kontroll- och kvalitetsrutiner finns för att säkerställa att information, som styrelsen behöver för att leda verksamheten är korrekt och tillfredsställande? Hur fortskriver arbetet med tredjepartsmonitorering?

3. Vilka konkreta åtgärder vidtar styrelsen för att få ut korrekt och tillfredsställande information till lokalkommitterna?

4. Hur har du arbetat för att de vid årsmötet beslutade motionerna ska verkställas?


2018-04-09

Kerstin Thornberg
Eva-Stina Framvik
Transparency and Accountability

The trust of target groups, staff, authorities, members and donors is key. Their time, commitment and feedback make change possible. Trust and commitment can be built by responsiveness, timely information and transparent processes, in addition to accepting responsibility for the impact of our interventions on people’s lives.

Our aim is to openly declare how we use our resources and which results we achieve. To review or learn more about our work, we encourage you to access additional material on our website www.sak.se.

There you will find various reports, but also our strategic plan. Minutes from board meetings and the annual general meeting are shared and published on www.sak.se after having been adjusted.

Please contact us!
If you have any comments regarding this annual report or any questions regarding our plans, results or documents, you are most welcome to contact us – please e-mail info@sak.se or call +46 8 545 818 40.