

A photograph of a woman wearing a pink hijab and a white long-sleeved shirt. She is holding a newborn baby who is crying. The baby is wrapped in a light blue blanket. The background is a plain, light-colored wall. The entire image is framed by a decorative border with a repeating geometric pattern.

**ANNUAL REPORT**

**2019**



Swedish Committee  
for Afghanistan

## About Annual Report 2019

The Swedish Committee for Afghanistan, SCA, wants to show with this report what we've achieved with the resources provided to us by members, the general public, organisations and government bodies in Sweden and abroad. The report also functions as a short and comprehensive description of the situation in Afghanistan during 2019.

SCA strives for reporting that is open, relevant and balanced and points to results as well as risks and problems. It's also meant to show the irregularities that have been brought to the organisations attention, and which are unfortunately inevitable due to the circumstances SCA is working in.

The report paints a broad picture of SCA's interventions and results. The information presented is a selection, since SCA's activities are too extensive to be described in detail. For the reader looking for deeper knowledge, we can recommend SCA's annual report to SIDA or any of the evaluations mentioned in the report.

If you have any questions about SCA's work in Afghanistan or this report, please contact us at [info@sak.se](mailto:info@sak.se).

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## Cover

The image shows midwife student Negina Arman with her own son in the nursery at SCA's midwife school in Wardak.

"Our society has so many challenges we must face. I want to become a midwife because I've seen mothers facing so many problems, before I started my education here. My wish is to become a successful midwife."

Photo: Anna Ek

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# “An Afghanistan free from poverty, violence and discrimination”

WHEN THESE WORDS ARE being written, we are in the midst of a pandemic. The whole world is affected, Afghanistan as well as Sweden. A virus without a cure doesn't make distinctions. The global spread of the infection sharply accentuates the challenge of today's uneven distribution of essential resources. As long as the most vulnerable societies in the world are lacking the resources or the strength to provide their societies with preventive and basic healthcare themselves, it will be a threat to us all. A threat that demands cooperation between the richest and the poorest nations in order to be eliminated.

It is easy for memories of the near past to fade in light of the challenges people all over the world are facing due to covid 19. However, if I allow myself to look back on the past year, there are both events and developments to learn from for the future.

A year ago I wrote that the image of Afghanistan is characterized by civil war, military warfare and terrorism attacks. Regrettably, we experienced this very tragically at one of our health clinics in Wardak. Afghan security forces raided the clinic. Two of our employees and two people accompanying patients were killed instantly. Our clinic manager was abducted and wasn't released until two weeks later. As a result we felt we had to close a total of 42 clinics in the province to avoid jeopardizing the security of our personnel. The closure lasted nine days.

The main part of Wardak is under Taliban control. Add to that other local conflicts that SCA has to navigate through. However, we continue to provide healthcare, in spite of the situation. At the same time the Ministry

of Public Health includes the province in their efforts to increase both quality and access to healthcare. Part of the measures taken by the ministry is that SCA receives funding according to proven results. It's a difficult enough challenge in normal circumstances, but one we've actually achieved in Wardak.

There has been hope-inspiring event during the year as well. The peace talks between the Taliban and the USA is one example, even though the end of the year somewhat dampened hope with an election resulting in two presidents and a not fully supported prisoner exchange, the hope is still there. From our Swedish horizon, we have to be amazed that the Afghan people after 40 years of war is still expressing increased hope in surveys.

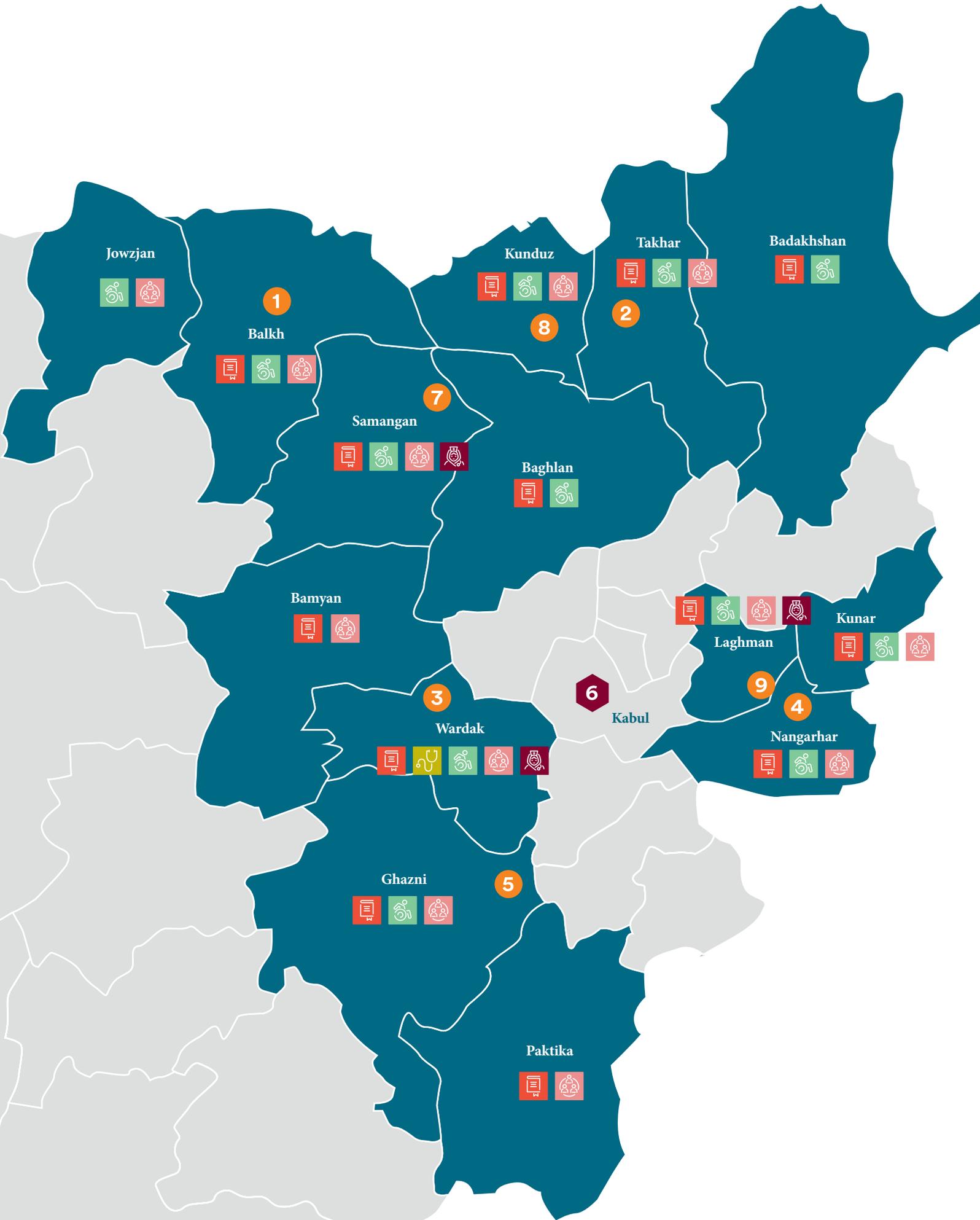
In Sweden the year was characterized first and foremost by the big shift in the organisational forms of the member movement. The annual meeting of 2019 decided that one member – one vote will be the standard for the future. This was the main result of two years of work with the membership association, which is now followed by the possibility to engage in thematic networks. Even though covid 19 makes our first annual meeting under the new rules difficult and forces us to conduct it online, the foundation is laid to tackle the challenges awaiting SCA.

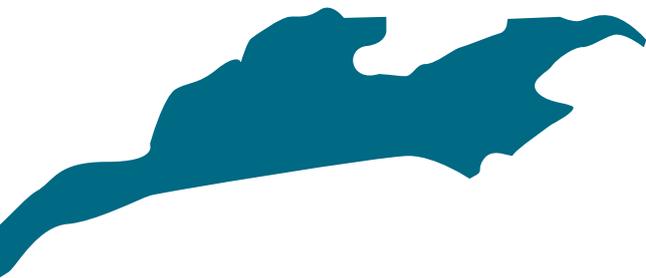
The Swedish Committee for Afghanistan, the members association as well as the professional organisation, has over the past year continued to build upon the positive basis laid by many years of working with development and aid in the country. ●



**Peder Jonsson**  
*President*

SWEDISH COMMITTEE FOR AFGHANISTAN





## REGIONKONTOR

- 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*)

## Selected interventions 2019



### Education

More than 94 000 children attended more than 2 800 classes in schools supported by SCA. 58% of these children were girls.



### Healthcare

Throughout the year, SCA received more than 1.6 million patient consultations. Over 800 000 of those, or 49%, were women.



### Training midwives and nurses

During the year 70 midwives and 45 nurses began the final year of their SCA-supported training. Another 25 women started their first year of midwife training.



### Rehabilitation

More than 23 000 persons received physiotherapy. Over 15 000 were given orthopaedic aids.



### Livelihood opportunities

Throughout the year, SCA has supported 831 existing saving groups and formed 224 new ones to provide people in rural areas with access to micro loans to develop their livelihoods. SCA supports more than 1 000 villages through the Community Governance and Livelihood Project and through the Afghan government's Citizens Charter National Priority Programme. Through this cooperation 173 infrastructure projects were executed during the year, among other things.

# About SCA

SCA's vision is an Afghanistan free of poverty, violence and discrimination.

SCA's mission is to give people power over their own development and their own lives.

**ACCESS TO ESSENTIAL THINGS** such as education, health care, clean water and sanitation is significantly more limited in rural areas compared to urban areas. SCA's target groups believe that having access to multiple sources of income and access to education and health care represent the most important basic conditions enabling them to improve their lives.

**In order to achieve its objectives, SCA adopts three approaches:**

1) **CAPACITY DEVELOPMENT** includes supporting village councils with mobilisation and organisation as well as training and support for local organisations and authorities.

2) **BASIC SOCIAL SERVICES** such as health care and education will continue to be absolutely crucial for the foreseeable future, particularly at the province and district level. This is due to the fact that the Afghan government is still incapable of living up to its obligations in terms of addressing the rights of the civilian population in rural areas. The fact that SCA consistently supports the most vulnerable with education and health care results in credibility and provides a platform allowing SCA to develop local capacity and influence the situation of the most marginalised people in society.

3) **ADVOCACY WORK** constitutes a means of achieving change through influence prior to decision-making in order to render development work effective and to obtain continued support for development aid going to Afghanistan. Advocacy work also serves as a means of changing SCA's local partners, such as local authorities and organisations, when these are to listen to and support SCA's target groups. ●

# SCA's target groups are rural communities, women, girls and boys, people with disabilities and internally displaced people.

## **Women**

Afghanistan is one of the most dangerous countries in the world for women in terms of domestic violence. This not only affects women directly, but also children, future generations and entire communities. Exactly how this lack of equality manifests itself in Afghanistan varies, but women in general have limited access to social services such as education. Nevertheless, an increasing number of women are working outside the home, which is increasingly looked upon as something positive, even though armed opposition groups frequently target women working in the public sector (e.g., in the police force). UNAMA, the UN mission in Afghanistan, also points out that more and more women are publicly punished by armed groups under sharia laws. Traditional practices affect women in a number of different ways, such as forced marriages, dowries, virginity tests, exchanging girls in order to resolve disputes, that sons are given advantages and that men can inherit women within the family. Women also face limitations in terms of movement, freedom to socialise with whomever they want and the ability to make decisions or participate in public life. The chances of being given a proper trial are limited, despite the fact that, at least on paper, the rights of women are legally protected.

## **Children**

About half of the Afghan population is under the age of 15 and these individuals are the most impacted by violence and chronic poverty. They often have limited access to education and health care as well as, in general, limited knowledge concerning their rights. Many indicators exhibit a clear difference between boys and girls. Girls have less access to education and health care and they are particularly vulnerable to attacks, threats, bans and restrictions. Not only do armed conflicts represent a risk to people's lives and health, they also restrict their fundamental rights to education and health care. Afghanistan is one of the

countries in the world with the highest infant mortality rates. Thousands of children die each year due to a lack of access to food and nutrition. Poverty leads to many children being forced to work. Those working in the informal sector, often on the street, are particularly vulnerable to physical, emotional, economic and sexual violence, in addition to trafficking.

## **People with disabilities**

People with disabilities are among the poorest and most socially excluded groups in Afghanistan. Every fifth family have one individual with a disability and the majority of these individuals are under the age of 14. Children with disabilities face all the same challenges faced by other Afghan children. However, they also face an additional set of challenges, as they are deprived of their rights to an even greater extent. In particular, this concerns their right to education. A lack of knowledge, money and transportation represents the main reason as to why children with disabilities as a group do not attend school to the same extent as other children. With regard to health, there is a major obstacle in that health care staff are rarely trained in addressing their specific needs. Not having an income of their own forces many of them to rely on their family.

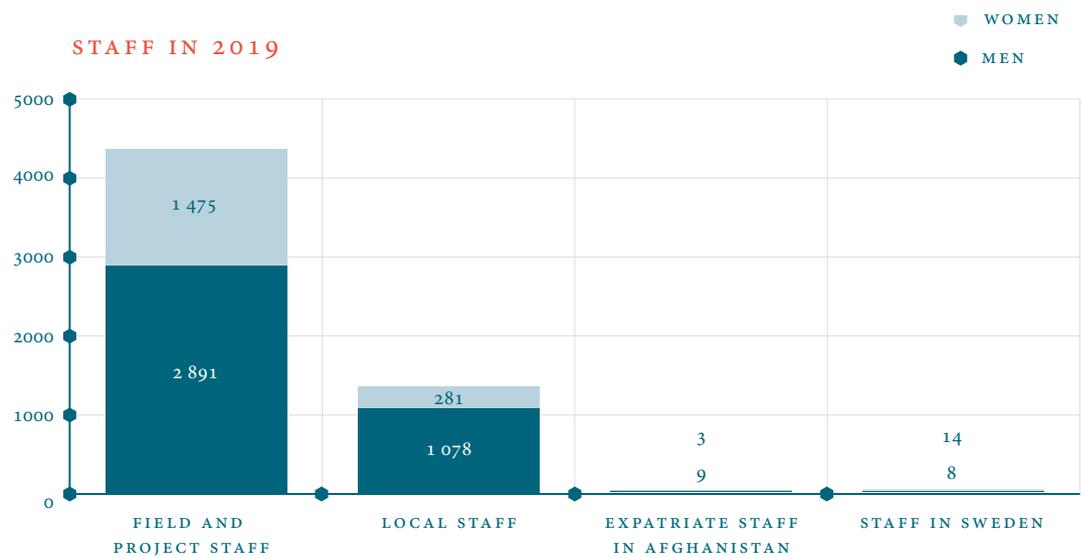
## **Internally displaced individuals**

The number of internally displaced individuals in Afghanistan was estimated to 2.6 million at the beginning of 2019, according to the Internal Displacement Monitoring Centre. Approximately half of these individuals are children. Many families have been forced to leave their assets behind to settle in unfamiliar surroundings and compete over already scarce resources. This contributes to social services being put under even more pressure and the humanitarian needs are enormous. A major challenge concerns efficiently including children in existing education and health care systems. ●

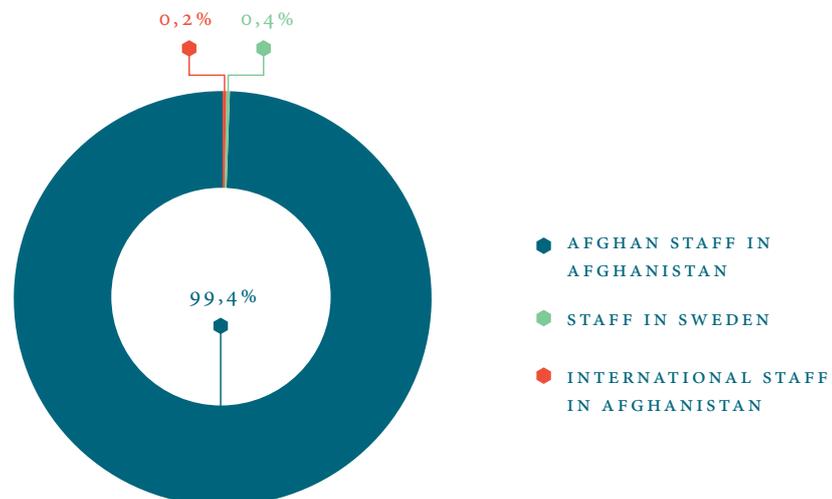
# Resources

In 2019, SCA had 2919 members belonging to 11 local associations in Sweden.

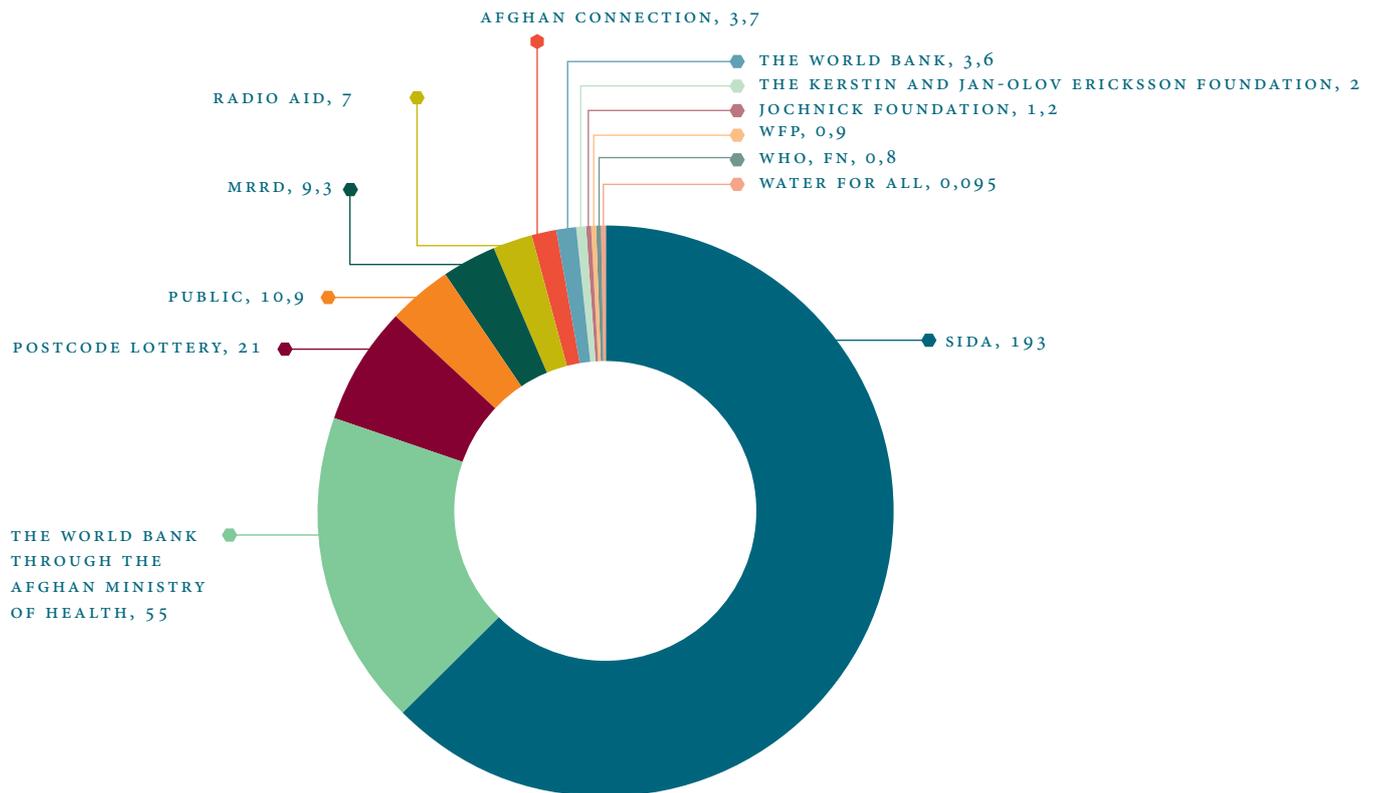
The number of staff amounted to 5782 individuals, 22 of whom were based in Sweden.



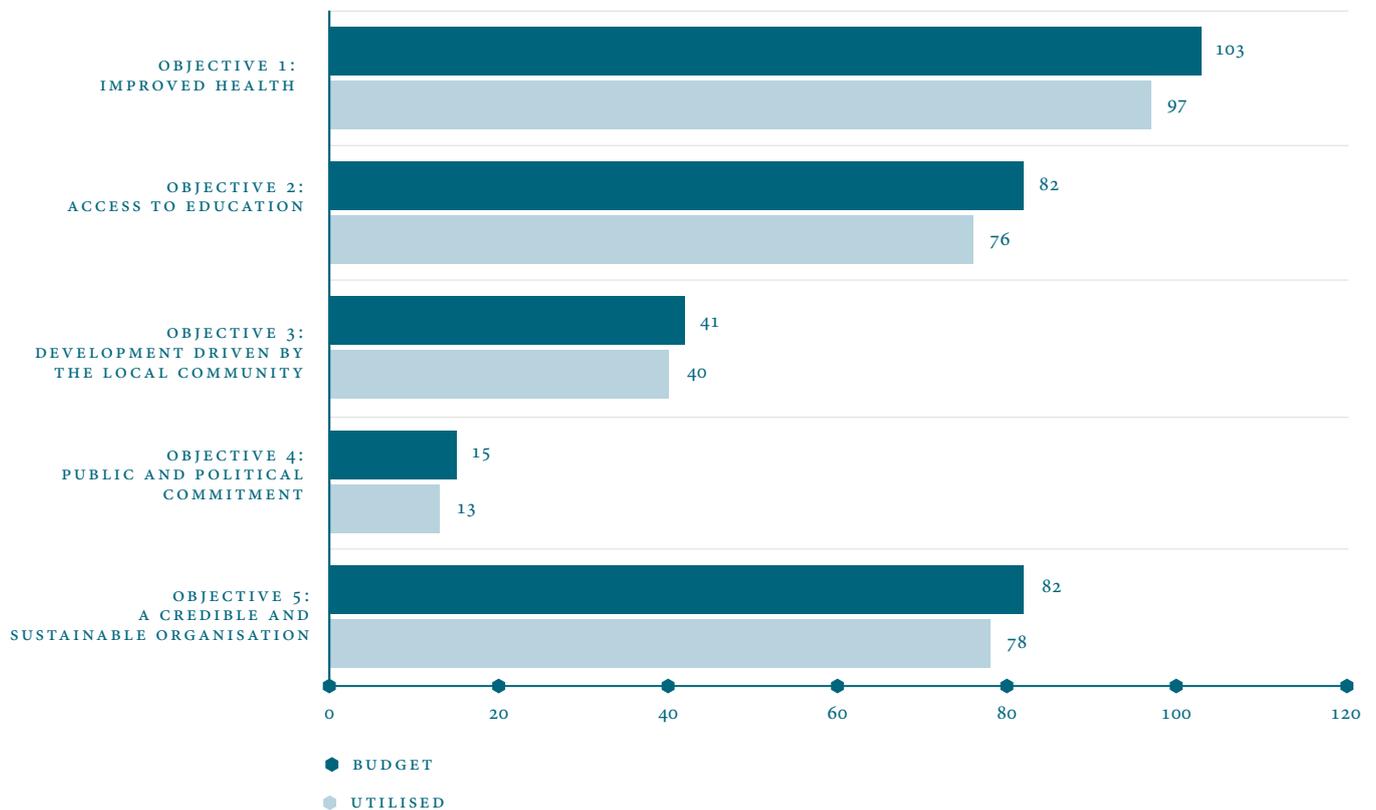
## INTERNATIONAL AFGAN STAFF, RESPECTIVELY



## DONORS 2019, IN MSEK



## USE OF RESOURCES IN RELATION TO OBJECTIVE IN 2019 (MSEK)



# Afghanistan 2019

Afghanistan is **ranked 170th out of 189 countries and territories** in the 2019 Human Development Index, placing it behind all its southern and central Asian neighbours.

**AFGHANISTAN REMAINS ONE OF** the least developed countries in the world. It's population among the poorest with few if any improvements for most in the previous year. In fact, several indicators show that poverty has even increased in recent years. In 2019 it is estimated that 54.5% of the population was living below the poverty line, established at just over 26 USD/month. This represents a significant change for the worse since 2012 when the corresponding proportion was 38.3%<sup>1</sup>.

The devastating combination of war, political instability, natural disasters, corruption, food insecurity and a poorly functioning economy leave most Afghans in poverty and livelihood insecurity. According to the 2019 Humanitarian Response Plan<sup>2</sup>, over 6.3 million Afghans currently require humanitarian assistance, and ongoing insecurity makes it difficult for humanitarian organisations to operate.

The first months of 2019 saw unusually high numbers of people, almost 300,000, affected by sudden-onset natural disasters. Flash floods and landslides caused significant loss of life and destroyed the homes and livelihoods of thousands.

Despite an easing of drought conditions from 2018, the effects continued to unleash a host of problems on already impoverished communities, reducing incomes and debilitating health. It also caused households to engage in negative coping mechanisms, such as child marriage, begging, keeping children out of school, selling assets and livestock, incurring debt, and foregoing medical treatment. During late summer hunger and malnutrition were at alarmingly high levels and an estimated 13 million people were still thought to be in the crisis-and-emergency phase of food insecurity<sup>3</sup>.

## Increased poverty amid economic growth

The easing of drought conditions and improved agricultural production accelerated the Afghan economy somewhat in 2019. However, as the economy is still lagging behind population growth, inflation and food prices, poverty is estimated to have increased with declining per capita incomes. Continuing uncertainty about the future of international security assistance, peace negotiations and the presidential election are also expected to dampen private sector confidence and investment.

A significant share of the Afghan labour force is unemployed, and 80% of employment is self- or own account employment, day labour or unpaid work. As

roughly a quarter of the population are between the ages of 15 and 30, a large youth cohort is entering the labour market with little education and few employment opportunities. Labour force participation rates for young Afghan women is particularly low.

Despite the continued increase of government revenues in 2019 and continued reductions to international aid, the country remains highly aid dependent. Even so, fiscal management was comparatively strong. Despite slow growth, domestic revenues increased supported by improved tax administration and a surge in non-tax revenues. Export of mainly farming produce was helped by weakened Afghani against the dollar. Imports declined slightly, contributing to a modest narrowing of the trade deficit.

According to the report Aid Effectiveness in Afghanistan<sup>4</sup>, published by SCA and Oxfam in 2018 two thirds of the Afghan budget for the financial year of 1396 (March 2017- Feb 2018) was funded through international donor support, one third through domestic revenue. The likelihood of decreasing international funding in the years to come make a continued increase in domestic revenue all the more important.

## A year of political uncertainty and inertia

At the national political level, 2019 was dominated by elections. Indeed, an outside onlooker could come to the conclusion that Afghanistan politics, due to the disrupted schedule of elections, is little more than dealing with the aftermath of one election while postponing the next. The constant uncertainty ripples through government and authorities, leading to inertia and indecisiveness.

The new Parliament was officially inaugurated in April, a full six months after the elections. Announcements of results was delayed owing to serious allegations of electoral fraud, culminating in the Independent Electoral Complaints Commission (IECC) invalidating all votes cast in Kabul province. This in turn sparked conflict, angry protests being staged by supporters of disqualified candidates as well as serious conflict in the parliament over the selection of the parliamentary chairperson.

Presidential elections were scheduled for April but postponed twice due to the problems with voter registration that became apparent during the 2018 parliamentary elections.

Once again, and despite the introduction of biometric voter verification, there were widespread allegations of

<sup>1</sup> Afghanistan Central Statistics Organisation (2018) *Afghanistan Living Conditions Survey, ACSO: Kabul*

<sup>2</sup> 2019 Humanitarian Response Plan

<sup>3</sup> UNOCHA (2019) *Afghanistan 2019 Humanitarian Response Plan: Mid-Year Review of Financing, Achievements and Response Challenges (January - June 2019)*

<sup>4</sup> ATR Consulting (2018) *Aid Effectiveness in Afghanistan, funded by Swedish Committee for Afghanistan & Oxfam*

## Development organisations in the line of fire

Violent incidents affecting civil society and non-governmental organisations (NGOs) such as SCA continued to increase.

All of 32 NGO employees were killed in 2019, and 55 more were wounded in a total of 256 incidents. Airstrikes and government night-time targeted operations alone caused 10 NGO deaths. IMF and ANSF targeted medical-sector NGOs 14 times, at least two of which were SCA facilities.

A significant challenge for NGOs has been the organized demands from the Taliban on NGOs to register and pay taxes. This is being met by the UN organizing the drafting of a set of Joint Operating Procedures (JOPs), aimed to guide development and humanitarian organizations in a unified approach to demands.

In an attempt to improve the peace process with the Taliban and other armed opposition groups, the Afghan government dissolved the High Peace Council, establishing the State Ministry for Peace in its place.

- › mismanagement and corruption in the election. Many of the biometric devices did not work or polling station workers were not trained to use them.

When the presidential elections eventually took place, on 28 September 2019, the turnout was a historical low. Only around two million of the 9.7 million registered electorate casting their votes.

A major factor in the low turnout was the severe threats from the Taliban during the campaign. One leading candidate, Mohammad Hanif Atmar, suspended his campaign in August, citing the poor security situation and the ongoing peace process. On 17 September, a suicide attack on the campaign rally of President Ashraf Ghani killed 26 and wounded another 42. In all, UNAMA recorded 100 election-related incidents targeting the electoral process, causing 85 civilian deaths and 373 injured.

In response to the more than 16,000 recorded complaints against the election, the Independent Election Commission twice postponed the announcement of the preliminary results until 22 December. According to these preliminary results, which runner-up Abdullah Abdullah is appealing citing electoral fraud, incumbent Ashraf Ghani was re-elected with 50.64% of the vote, just over the 50% needed in the final results to avoid a second round. Final results were announced in February 2020, declaring Ashraf Ghani re-elected. Coincidentally, rival Abdullah Abdullah lost the CEO role bestowed him as part of an ad-hoc power sharing settlement during the recent mandate period.

### Peace and exit – or only exit?

Although a year of frequent meetings between the US and Taliban, the talks shifted character between peace talks and “exit talks”. The US president’s special envoy Zalmay Khalilzad presided over nine rounds of talks between the US

and Taliban negotiators in Qatar. With four components initially discussed: withdrawal of international troops, counter-terrorism assurances, ceasefire and intra-Afghan dialogue, the US gradually retreated from demands of ceasefire, rather referring to a “reduction of violence”. A possible positive outcome of the talks was the slight reduction of violence from both sides in November and December, after a spike around the elections.

Efforts were also made to bring together a broad group - the Afghan government, civil society, Afghan male and women politicians - for direct peace talks with the Taliban in Qatar, Moscow and Uzbekistan. This however amounted to nothing due to disagreements by the parties over who was to participate.

The Taliban, who refuse to talk peace directly with the Government of Afghanistan, have stuck to their objective of having the US troops leave Afghanistan before intra-Afghan talks begin. The frequent signals from the US administration that the US wants to and will end their 18-year war could of course be interpreted by the Taliban as if they just stand firm the US will leave, peace or no peace. Many expect President Trump to execute the withdrawal timed with his re-election campaign in 2020.

Without US military backup, the Afghan government would be without bargaining position and extremely vulnerable for resumed violence. Naturally, the Afghan government says its absence from the US-Taliban talks makes any agreements in these talks almost meaningless.

### Continued fighting, shifting tactics

Away from the negotiating table, a complex pattern of insecurity and violence at ground level continued. According to UNAMA<sup>5</sup> there were more than 10,000 civilian casualties – 3,403 killed and another 6,989 injured. 12% of

## Statistics – approximate or incorrect

Any statistical information on Afghanistan is approximate at best. Demographic information varies with the population estimated at between 29 and 37 million, but most figures are extrapolated from a flawed census in 1978. Hence, other surveys in which the population is a variable, such as education, health or other social indicators, exhibit corresponding margins of error.

<sup>5</sup> Afghanistan annual report on protection of civilians in armed conflict: 2019

## Continued international commitment and funding?

Currently, there are over 30 different international donors disbursing aid in Afghanistan, each with their own agenda, own programmatic priorities and aid agreements with the government. They share however the pursuit of increased afghan self-reliance by the end of the so-called Transformation Decade in 2024.

Unsurprisingly, the Government of Afghanistan is increasing pressure on the donor community, arguing the case that international development aid to the country mainly should be channelled through the Afghanistan National Peace and Development Framework - the government's current strategic development plan for the 2017-2021.

A challenge for the afghan government, the afghan people and development organisations such as SCA alike is to highlight the very large progress actually made in many areas of human development during the last two decades, amid the fighting and the political turmoil. Continued international assistance is critical to preserve development gains achieved.

The Swedish Government has renewed its long-term commitment to Afghanistan, including the level of development assistance. In 2019 SCA actively provided input to the process of drafting a new strategy for development cooperation in Afghanistan by the Swedish International Development Cooperation Agency (Sida) and Sweden's Ministry of Foreign Affairs.

SCA has advocated for the strategy to include health and to be stronger on climate interventions. But also on the fundamental importance of having a local perspective and focus on institutions and rule of law outside of Kabul. Further, the uncertainty of political development in Afghanistan will require flexibility and effective reorientation in case of the conflict worsening – which it very well could. A final decision on the strategy is expected only in 2020.

### International military forces

Since the handover of responsibility for security to ANSF in 2014, NATO has been leading a non-combat mission to train, advise and assist the Afghan security forces and institutions.

The Resolute Support Mission currently consists of almost 17,000 troops from 38 NATO allies and partners, with the US contributing 8,000 troops.

A further 7,000 US military personnel serve the US's Operation Freedom Sentinel mission in conducting air operations, training the special forces and conducting counter-terror operations. In 2019 the US was estimated to have carried out more than 5,000 aerial strikes on Afghanistan, killing an estimated total of more than 3,700 people. Civilian casualties are likely under-reported.

all civilian casualties were women and 30% were children. Civilians living in the provinces of Kabul, Nangarhar, Helmand, Ghazni and Faryab were most directly impacted by the conflict.

As for territorial control, the trend is strikingly consistent over the recent 5 year period. Although still not controlling a majority of more densely populated areas, the Taliban have gradually continued to advance and strengthened their grip over especially rural areas. Correspondingly, the Afghan National Security Forces have gradually retreated.

During 2019 the Taliban put significant effort into undermining the presidential elections, while also increasing their presence in the Northern and Northeastern regions, including in areas previously uncontested and accessible to development organizations and other civilian actors. Kunduz City in the Northeast saw its third large-scale assault in four years. In September, fighting came close to western outskirts of Taloqan City. For SCA with its strong presence in the area, this is a challenging development.

The Taliban also aimed to increase control over major highways by attacking military check points, vehicles and government authorities. Controlling transport routes also enables them to collect 'taxes' from commercial traffic and transport.

Islamic State (IS), known in the region as Islamic State Khorasan Province, is a considerably smaller actor in Afghanistan than the Taliban. However, they have continued to move and expand in several eastern Afghan provinces. Particularly in Nangarhar, Laghman and Kunar provinces, they have been involved in continuous armed conflict with the Taliban over territory, while all the time

being subject to airstrikes by international military forces and ground attacks by ANSF. IS are also responsible for an increase in suicide attacks in the capital targeting civilians. Being far more sectarian than the Taliban, their attacks have often been directed towards the Shia minority in Afghanistan, largely corresponding to the Hazara community.

ANSF and other entities within or allied to the government and international forces have been behind a dramatic rise in airstrikes and night-time targeted operations. Many of the latter are executed by militias or special operation forces, often assisted by foreign agencies, and entirely out of reach for any type of accountability. In the end, this has not managed to reduce Taliban activity in provinces such as Kandahar, Farah, or Wardak.

### Where is the light?

If searching for positive developments, one could find the more frequent discussion of how the Taliban and other armed opposition fighters could eventually be integrated into government forces, or even reintegrated into civilian life. In February a number Taliban and IS militants laid down their arms in Jalalabad and joined the peace process.

The last two months of 2019 also offered a rare lull in high profile and suicide attacks in Kabul and other cities, coinciding with a reduction of US airstrikes. This has been interpreted as parties testing a gradual reduction of violence, rather than a full stop to fighting, in preparation of a possible peace deal.

Against the backdrop of war, political struggle, bad governance and poverty, and the fact that even if the afghan people have suffered war for now more than 40 years, they

## CIVILIAN CASUALTIES



Statistical information covering an entire country over a year will inevitably simplify a complicated reality. In 2019 the number of civilian casualties fell by 5% compared to the preceding year, but this is largely explained by the comparative calm during November and December. Until then, the violence was more widespread than it had been for a long time, especially during the third quarter with its presidential elections in September.

The overall decrease in casualties is believed to be linked to ISKP being somewhat pushed back, even if they accounted for one of the bloodiest attacks in a very long time - the bombing of a wedding in Kabul causing 92 civilian deaths. ISKP also continued to particularly target Afghanistan's Shia minority.

The Taliban have stepped up their use of car bombs and suicide attacks during the year, often directing attacks towards civilians, such as when targeting the presidential election, but also against human rights organizations and activists.

Most civilian casualties, about 42%, are estimated to have been caused by so-called improvised explosive devices (IED), ie car bombs, truck bombs and suicide vest bombs, often in the context of so-called complex attacks. At least 885 civilians died following such bomb attacks in 2019. The second largest cause of civilian casualties was ground fighting, followed by air strikes. The latter alone caused at least 700 dead.

The number of civilian casualties is likely underreported. UNAMA includes cases where there are at least three different and independent sources.

Source: *Afghanistan Annual Report on Protection of Civilians in Armed Conflict: 2019*  
UNAMA

› still manage to mobilize some hope. The Survey of the Afghan People indicates that there was a slightly increasing sense of optimism among the general public in 2019, most likely related to hopes invested in a positive outcome of the peace talks. This mirrors what the more pessimistic respondents give as reason for their pessimism, namely the general insecurity and high levels of crime, with the economy a distant second. A staggering 74.5% say that they always, often, or sometimes fear for their personal safety.

Although the Afghan government and authorities are portrayed as being inefficient, under-resourced and prone to corruption, the popular satisfaction with their performance have increased continuously over the last five years. Contrary to what could be assumed, almost two-thirds of Afghans in 2019 stated they believe that the National Unity Government is doing a good job. Perhaps even more crucial, satisfaction with the performance of provincial governments and their ability to improve local living conditions is also increasing. ●

# Objective 1: Fair and better healthcare

Improved health and reduced malnutrition among SCA's target groups.

Afghanistan in short	SCA's objectives: improved health and nutrition	During 2019
<ul style="list-style-type: none"> <li>A total of 638 women die per 100 000 births, compared to 4 women in Sweden.<sup>1</sup></li> <li>A total of 48 children out of 1 000 die before the age of one, compared to 2 children in Sweden.<sup>2</sup></li> <li>More than 149 000 people are in need of prosthetics or other technical aids such as wheelchairs.</li> <li>There are 0.3 doctors per 1,000 inhabitants in Afghanistan. In Sweden the number is 5.4.<sup>3</sup></li> </ul>	<ul style="list-style-type: none"> <li>Improved access to and utilisation of high-quality healthcare.</li> <li>People should be more capable of preventing diseases.</li> <li>Local organisations and professional associations should be more capable of advocating and demanding effective health care.</li> <li>Authorities should be more capable of providing sustainable, efficient and inclusive health care.</li> </ul>	<ul style="list-style-type: none"> <li>SCA registered 1 647 973 patients in Wardak province (807 507 of whom were women).</li> <li>SCA trained and recruited more midwives and nurses and remodeled clinics to increase accessibility.</li> <li>In Wardak, almost 22 000 children under the age of one were vaccinated by SCA for whooping cough, tetanus, diphtheria and hepatitis B.</li> <li>It remains a challenge to include women in the decision making of the health shuras.</li> </ul>

<sup>1</sup> Enligt WHO, [https://www.who.int/gho/maternal\\_health/countries/afg.pdf](https://www.who.int/gho/maternal_health/countries/afg.pdf) och Världsbanken <https://data.worldbank.org/indicator/SH.STA.MMRT>

<sup>2</sup> Enligt Världsbanken, <https://data.worldbank.org/indicator/SP.DYN.IMRT.IN>

<sup>3</sup> Enligt Världsbankens data, <https://data.worldbank.org/indicator/SH.MED.PHYS.ZS>

## Women and people without resources particularly vulnerable

Conflict, poverty, discrimination and an unfair distribution of resources constitute important explanations as to why the healthcare sector in Afghanistan is still far from offering people what they are entitled to. There have been considerable improvements ever since the sharp increase in development aid to Afghanistan in 2002. Nevertheless, women, people in rural areas and people without resources of their own are still particularly vulnerable in comparison to men, people living in cities and a small number of wealthy families.

In order for girls and women to have access to healthcare, female healthcare workers are required. The shortage of women working in healthcare thus represents a major challenge. There is a significant shortage of clean water, while malnutrition and water-borne diseases affect millions of people.

Existing healthcare is still inaccessible to many people as it is not possible to travel from remote villages, although improvements have been observed as a result of

an increasing number of clinics. People with disabilities are particularly affected by large distances, and healthcare workers frequently lack training in terms of the needs that may arise as a result of disabilities. The shortage of medical specialists in rehabilitation is an important challenge for SCA and other actors in the area of healthcare.

The Afghan Ministry of Public Health focuses on improving accessibility and the use of existing healthcare services. At the same time, it also seeks to ensure a high quality by introducing a performance-based system. The ministry's Sehatmando project, in place from January 2019 to June 2021, has introduced a remuneration model based on performance, which has represented a challenge for many actors, including SCA. After the first quarter, however, SCA was able to achieve the set targets in the province of Wardak.

## What is SCA doing to bring about change?

SCA seeks to increase access to high-quality primary, specialist and preventive healthcare. Activities involving mothers, children and people with disabilities are prioritized in particular.

## 15 years of saving lives in Wardak



*Farzana (to the left) finished her midwife training in 2019.*

**IN 2004 SCA STARTED** its first midwifery education, to combat the sky-high maternal mortality numbers in Wardak province. Fifteen years later, the numbers are declining, and young women are standing in line to join the education – and save lives.

Farzana Hussaini still remembers what happened one winter day in Rashak, her remote home village, when a woman started feeling her delivery pains:

“Since there was no midwife available in the village, people came together and put her on a bed and tried to carry her to hospital. But due to the heavy snowfall, she couldn’t reach the hospital. When they carried her home – she was dead.”

Today Farzana is 21 years old and one of 24 midwifery students in Wardak who graduated in May of 2019.

Around 2002 surveys showed that Afghanistan had among the highest maternal mortality rates in the world. The estimated rate varied in different surveys, from 1100 deaths to 1900 per 100 000 live births. Thanks to a growing number of midwives, the number is currently down to 396 deaths per 100 000 live births (2015), according to the ministry of health quoting the UN/UNFPA.

In Wardak the maternal mortality rates may have been as much as four times higher, as the province mainly consists of

rural and remote districts. But thanks to the Community Midwife Education of SCA, the number of midwives in Wardak has increased from 27 to currently 105. Most of them have been trained by SCA and the midwife education has become very popular.

“When we started the midwifery education in 2004, we had to knock on doors and sit down and talk to families, to convince them to send their daughters to join our school. Today we have 85 candidates competing for 24 positions”, explains Mirwais Haleem, Deputy Project Manager at Wardak Regional Management Office.

Improvements have been made to the quality of the education, extending it from 18 months to 2 years, updating the curriculum and installing a well-equipped laboratory.

Since 2004, SCA has graduated 157 midwives in Wardak, and 331 in the whole country. 70 more students will graduate during 2019, Farzana Hussaini being one of them.

“When I have finished my studies, I will go back to my home village to combat maternal mortality,” she says, determined.

Together with her 400 midwife colleagues in Wardak, Laghman and Samangan provinces, there is no doubt they will make an important contribution. ●

TEXT: COMA – SCA’S COMMUNICATION UNIT IN AFGHANISTAN

SCA contributes to strengthening the healthcare system in a unique way through the Smart Paper Technology project (SPT) which is executed in cooperation with the Swedish foundation Shifo and funded by the Post Code Lottery. SPT is an IT-system meant to improve the Health Management Information System (HMIS). SPT has been used during 2019 in the provinces Laghman and Wardak to improve the quality of data from vaccination programs. In an independent survey made by Umeå University, the data was shown to have a very high reliability. There are also indications that SPT has contributed to lessening time spent on registration at health clinics, an increase in time spent on increasing knowledge about vaccinations, a lower rate of drop-offs from vaccination programs and improved access to reliable data for decision makers both locally and nationally.



98 fysiotherapists finished their SCA-sponsored training in 2019, 45 of which were men and 53 women. Out of these 53% of the men and 66% of the women found employment upon completing the training. Furthermore, SCA trained 20 orthopedic- and prosthetic technicians, 11 men and 9 women during the year. 54% of the men and 44% of the women found employment either with SCA or with other healthcare providers.

In the province of Wardak, SCA provides healthcare by means of a total of more than 70 health centers, clinics and hospitals – both primary, specialist and emergency healthcare.

SCA has continued to train nurses, midwives and physiotherapists throughout 2019. Despite difficult security concerns, a vaccination program has progressed as a result of, among other things, the Smart Paper Technology project, while target groups receiving training on health has contributed to preventing diseases. SCA also works on rehabilitating people with disabilities. Furthermore, SCA has also been an opinion leader in relation to the notion that mental illness and support and rehabilitation for people with disabilities should be included in public healthcare services throughout the country.

### Developments and progress in 2019

Making accurate conclusions on general changes in public health is difficult as a result of the fact that all data on the size of the Afghan population are estimates.

In Afghanistan as a whole, however, studies suggest that maternal mortality has decreased by more than fifty percent since 2002. In 2019, it was estimated to be 638 per 100,000 births. In Sweden, the corresponding figure is 4 per 100,000 births. Infant mortality has also fallen by almost fifty percent between 2010 and 2018. It is presently estimated at about 50 deaths per 1,000 live births. In Sweden, this figure is about 3 deaths per 1,000 live births. From an international perspective, Afghanistan's figures are high, and many people are still dying due to easily prevented problems.

During the year, SCA has made important, albeit modest, progress in terms of improving health and reducing malnutrition. In Wardak, where SCA operates the province's healthcare services, the use of these services has risen to 2.5 consultations per person and year, which is an increase from 2.3 consultations per person and year in 2018. In addition, more than 8,000 students have received help from school health services.

Local acceptance of healthcare is crucial with regard to both how SCA operates and for healthcare to work in the long term. The number of healthcare facilities with a local health council has also increased in SCA's areas of operation, from 36 percent in 2018 to 44 percent in 2019. Health

councils play a key role in terms of involving the local community in managing healthcare services and for healthcare to meet local needs, which is why this increasing number of health councils constitutes a very positive development.

The number of new visits to healthcare facilities was 18 percent higher than what SCA originally planned for. One explanation for this is five new clinics in Wardak (two of which were taken over from another organization). More staff with specialist expertise has also contributed to the number of examinations of admitted patients exceeding the target. More than 26,000 follow-up examinations of patients already receiving care were carried out compared to the planned 24,000.

Access to healthcare may be vital, but preventive healthcare is more important and more effective over time. In cooperation with health councils in villages, SCA thus informs people on things such as the importance of preventive efforts, the risks of pregnancies at a young age, training in hygiene and improved water and sewage systems.

In Wardak, positive behavioral changes in relation to preventive healthcare are so far limited and slow. However, changes have been observed in SCA's work with people with disabilities. Employees in rehabilitation services reported that targeted information has resulted in increased awareness and has clearly improved knowledge and routines regarding personal hygiene in adults and children with cerebral palsy, spinal cord injuries or cognitive disabilities. Training for people with disabilities was carried out in 13 provinces in relation to various aspects of personal hygiene and the prevention of infectious diseases. More than 5,000 children and adults (3,283 men/boys and 1,273 women/girls) with disabilities were reached by means of home interventions, preparatory education and rehabilitation centers and village-based preparatory education centers.

Vaccinations are also crucial. Unfortunately, data at the national level are unreliable, but in Wardak, almost 22,000 children below the age of one received a full vaccination with Penta 3 (against whooping cough, tetanus, diphtheria and hepatitis B). This corresponds to approximately 93 percent of the planned target. The fact that the figure was lower than expected is due to the challenging security situation and large population movements.



Foto: Christer Bengtsson

Future physiotherapists in Mazar-e-Sharif demonstrate rehabilitation exercises.

› A total of 1,647,973 consultations have been carried out at SCA's health operations in Wardak (840,466 involving men and 807,507 involving women).

### Accessible healthcare

In order to reduce maternal mortality, there is probably not a single factor more important than the availability of trained healthcare workers. By building more clinics and training and employing midwives and nurses, SCA makes healthcare more accessible to women. In Wardak, qualified personnel trained and employed by SCA assisted more than 18,000 births, which is slightly more than expected. Still to this day, however, most births in Afghanistan take place without qualified assistance.

True progress was made in pre- and postnatal care. The number of prenatal visits increased by 3 percent and the number of postnatal visits by 13 percent. The increasingly qualified midwives in villages have contributed to this improvement, as well as efforts to ensure that alternative solutions are available – when a midwife is not able to assist, a midwife from another village should be able to step in. This has been achieved through coordination meetings between midwives, but also by encouraging more outreach care, especially in the districts of Behsood 1 and Behsood 2.

An important issue for women seeking care is the availability of female healthcare workers. During the year, 70 midwives and 45 nurses completed their training through SCA. In Afghanistan, filling training programs with women or employing enough female personnel is never easy. With regard to midwife training, however, the problem is sometimes the opposite, meaning that we need more training capacity to train as many applicants as possible.

### Support and rehabilitation for people with disabilities

People with disabilities represent one of SCA's target

groups and efforts related to supporting and rehabilitating these people are extensive. In 2019, SCA was responsible for more than 10 percent of all technical aids delivered to people with disabilities in Afghanistan.

SCA has made significant progress in 2019 in the area of aids. Of those receiving technical aids such as wheelchairs, crutches, etc., 72 percent rated these as excellent, compared to 59 percent in 2018.

In 2019, SCA also operated rehabilitation and physiotherapy activities for more than 20,000 people in 12 provinces, as well as delivering orthopedic and other forms of aids to more than 15,000 people. In order to improve accessibility to rehabilitation for people with disabilities, SCA also trains physiotherapists. Transportation is often a major problem, especially for women and people with disabilities in rural areas, which is why it is important that care and rehabilitation are available in several locations.

### Challenges

Women still do not have sufficient access to healthcare. This is due to a number of factors such as physical accessibility – that women encounter difficulties transporting themselves as they cannot or are not allowed to travel alone. People with disabilities may find it physically difficult to travel long distances. The shortage of female healthcare workers is a major problem, partly due to not enough women graduating primary school so that they can train to become a nurse or a midwife. The right of women to decide for themselves when to seek care is limited. Regardless of which area is being studied, women always face discrimination.

The continued work to gain local acceptance through health councils is crucial for ensuring long-term access to healthcare. Due to prevailing norms and traditions, one challenge in relation to these efforts concerns getting women involved in the work and decision-making of health councils. ●

15 490 (11 060 men and 4 430 women) of the 149 000 in need of technical aids, received them from SCA.

## Health care in figures

	TOTAL	WOMEN
Healthcare staff	2050	893
Health clinics	77	-
Health posts	327	-
Province hospitals	1	-
District hospitals	2	-
Hospital beds	185	-
Patient consultations	1647 973	807 507

Training of midwives and nurses	NUMBER OF STUDENTS
Midwives, graduating class	70
Midwives, first year	25
Nurses, graduating class	45

Physiotherapy	TOTAL	WOMEN
Physiotherapists, graduating class	98	45
Prosthetic and orthopedic technicians, graduating class	20	9
Patients that received physiotherapy	21 897	8 610

## Some of SCA's interventions to improve health in 2019

In 2019, SCA registered over

# 1 600 000

consultations at SCA healthcare in Wardak province.  
49% of these were women.

# 15 490

out of

# 149 000

disabled persons in need of  
technical aids received them from SCA.  
29% of these were women.

In the province Wardak,  
SCA provides more than

# 70

HEALTH CLINICS,  
DISTRICT HOSPITALS  
AND PROVINCE  
HOSPITALS



# 20

PROSTHETICS AND ORTHOPAEDIC TECHNICIANS

graduated after a three-year training programme.  
9 of these technicians were women.



# 70

MIDWIVES  
completed their training  
through SCA in 2019.

# 98

PHYSIOTHERAPISTS  
graduated after a three-year  
training programme. 53 of  
these were women and 45  
were men.

# Objective 2: Access to education

Improved education for all children in the areas in which SCA operates.

Afghanistan in short	SAKs mål	During 2019
<ul style="list-style-type: none"> <li>• Approximately 3.7 million children are estimated to still not attend school.</li> <li>• 60 percent of children not in school are girls.</li> <li>• 95 percent of children with disabilities are not in school.</li> </ul>	<ul style="list-style-type: none"> <li>• Improved access to education and a more inclusive educational environment for all children.</li> <li>• Stronger and more efficient education of better quality.</li> <li>• Authorities should be more capable of providing sustainable, efficient and inclusive education.</li> </ul>	<ul style="list-style-type: none"> <li>• SCA provided different forms of education in 72 districts in 14 provinces in Afghanistan.</li> <li>• SCA provided education to more than 94 000 students, 58% of whom were girls.</li> <li>• More than 4 300 children attended SCA's preparatory classes for children with disabilities.</li> <li>• In 2019 SCA produced a Gender-in-Education Manual.</li> </ul>

In an evaluation of the years 2015-2019, UNICEF recently confirmed the importance of education based in the local community, so called Community Based Education (CBE), to improve access to education for all children.

## Education in Afghanistan

The Afghan education system has improved significantly since 2002 and continues to do so. However, there are still great challenges. Some 3.7 million children in Afghanistan do not attend school, 60 percent of whom are girls. In some provinces, the proportion of girls not attending school is as high as 85 percent. It is also estimated that 95 percent of all children with some kind of disability do not attend school.

There are many reasons as to why such a large number of children do not attend school. Long distances to school are a major factor for children with disabilities, as well as discriminatory attitudes, facilities poorly adapted to their needs and insufficient knowledge in schools concerning various disabilities. The fact that children with disabilities are frequently not sufficiently prepared to attend a regular school confirms the important role of SCA's preparatory and inclusive educational program.

A shortage of female teachers and gender roles resulting in girls marrying at an early age are factors with a negative impact on girls' education. If education does not offer any

benefits in the eyes of parents, they have no reason to let their children attend school. Hence, the quality of education represents an even more important factor than what would otherwise have been the case. The need for some children to work and contribute to the family's livelihood also plays an important role. Allowing their children to attend school often constitutes a sacrifice and effort for poor families in rural Afghanistan in particular.

Under the guidance of the Ministry of Education and in cooperation with UNESCO and SCA, important progress has been made in the efforts to draft a new curriculum. New textbooks for grades 1–3 were written in 2019 and are expected to be tested in schools in 2020.

In 2019, the Ministry of Education initiated a reform process in education aimed at improving quality and accessibility at three different levels. First, directly in schools in order to improve the quality of education. Second, district and provincial authorities are to improve their services with regard to citizens and students. The third level concerns the ministry's own activities, where working processes and policy development are to be improved.

## A father who considers educating his daughters a duty



” It is my greatest desire to educate my daughters like my sons.

*Mia Khan*

A RESIDENT OF CENTRAL Sharana of Paktika province named Mia Khan travels 12 kilometers on a motorbike daily to get his daughters to school. Then he waits some hours for the school’s dismissal bell to take his daughters back to home. This has now become a routine for him.

Mr. Mia Khan says: “I am illiterate, and I live on daily wage, but my daughters’ education is very valuable to me because there is no female doctor in our area. It is my greatest desire to educate my daughters like my sons”.

Mia Khan brings his daughters every day to the Nooraniya school which is run by the Swedish Committee for Afghanistan. This also displays the great interest of the villagers in education.

One of his daughters, Rozi, says: “I am so happy that I study, I am in grade six this year. My dad or brother brings us on

a motorcycle every day to the school and when we leave, he brings us home again.”

The three daughters of Mr. Mia Khan are now studying at the Nooraniya School for Girls, two of them are in the sixth grade and one is in the fifth grade. According to him, this school was chosen because of the quality of its lessons.

Besides insecurities and cultural limitations in a border province, a desire as such to study is a great sign of positive change.

In the aforementioned girls’ school, there are 220 girls currently studying up to sixth grade.

The Swedish Committee for Afghanistan has set up hundreds of community-based classes/schools in various areas of Paktika province, with the majority of students being girls. ●

TEXT OCH BILD: SAMMAR GUL SAMSOOR

# Education in figures

## PREPARATORY EDUCATION FOR CHILDREN WITH DISABILITIES

Students in final year of preparatory education	190 girls	304 boys	494 total
Children graduated from preparatory education during the year	184 girls (97%)	284 boys (93%)	468 total (95%)
Children with disabilities integrated into regular classes during the year	141 girls (77%)	227 boys (80%)	368 total (79%)
Total number of students in preparatory education	1694 girls	2630 boys	4324 total

Education all children	ACHIEVED 2018		PLANNED 2019		ACHIEVED 2019	
	Total	Of whom were girls	Total	Of whom were girls	Total	Of whom were girls
Students	87561	50 704 (57,9%)	91928	53947	94604	54859 (58%)
Number of classes handed over to be integrated into the Afghan state education system	278	n/a	183	n/a	255	n/a

› The escalating hostilities between government forces and armed opposition groups in 2019 have affected schools in conflict areas. Some schools have been destroyed and a much larger number of schools have been closed temporarily. Up until October 2019, more than 700 schools throughout the country had been forced to close due to security concerns. Schools supported by SCA were also affected by threats from armed opposition groups.

### SCA offers change, especially for girls and people with disabilities

SCA plays a significant role in terms of reducing the number of Afghan children not attending school. By increasing the number of classes in village-based education in 2019, SCA has succeeded in increasing the number of students by 8 percent compared to the previous year. The number of girls enrolled in a school supported by SCA saw the greatest increase and is now almost 55,000 girls while the number of boys increased to almost 40,000. Although village schools, which reach children outside the catchment areas of government schools, represent a small portion of the education sector in Afghanistan, they nevertheless play a key role. Out of all children attending village schools in Afghanistan, no fewer than 25 percent attend schools supported by SCA.

SCA has also made education accessible to children in nomadic families by means of teachers and classes following these families as they move. As the only organization in Afghanistan to do so, SCA offered preparatory education for children with disabilities in order to enable them to get integrated into regular schools. This training includes elements such as braille, sign language, social skills and activities aimed at increased self-confidence. This represents a crucial contribution in terms of ensuring educational opportunities for disabled children.

In cooperation with the Norwegian Afghan Committee and Washington University in St Louis, SCA also carries out important work to ensure quality and equality in education by implementing a four-year research project called Education Equity and Quality in Afghanistan and Pakistan (EEQAP) during a four-year period (2018–2021). It is carried out in 21 local community-based educational programs in three provinces in Afghanistan and Pakistan. By using the results of this research project, the aim is to influence the Ministry of Education to strengthen learning and educational results by involving villages in educational efforts, as well as being responsible and accountable for these.

SCA has also trained teacher trainers through the 18-month Teacher Educators Master Program (TEMP). In 2019, 40 teachers from teacher training colleges in 20 provinces embarked on their studies and are expected to receive their master's degrees in education and didactics by the middle of 2020.

### Progress and developments

Access to education has gradually increased and become fairer, also in schools and institutions supported by SCA. Efforts have been made to improve infrastructure and accessibility for all children. There have also been efforts to increase the number of admissions and to integrate children with disabilities into public schools. In addition, advocacy for increased acceptance of children with disabilities has led to awareness among parents, village councils and authorities regarding the right of all children to education.

The number of children admitted to schools supported by SCA is increasing as a proportion of all children. With regard to girls and children with disabilities, this propor-



Foto: Christer Bengtsson

*These children are hearing impaired and are studying there second year in one of SCA's preparatory classes. After three years they are integrated in mainstream schools. Here they are making the sign for love.*

› tion already corresponds to or is above SCA's objectives in its Strategic Plan 2018–2021. As far as boys are concerned, however, a bit more work remains to be done to achieve the objective.

In 2019, SCA achieved increased access to education. This is particularly relevant for girls, children with disabilities, children in nomadic families and children from language minorities. All in all, access to schools for these groups has increased considerably by means of customizing or building new facilities, teachers skilled in minority languages, etc. This is to a large extent the result of advocacy work related to children's right to education toward and in collaboration with village councils, local school councils and the Ministry of Education.

During the period of 2016–2019, SCA carried out a pilot project on menstrual health. Within the framework of this project, menstruation kits were distributed to girls and training on menstruation hygiene was part of the education. Rooms were also built to offer improved access to water, sanitation and hygiene – a kind of simple public bathrooms. The evaluation of this project indicates a reduction in the absence of girls in the schools participating in the project.

The proportion of students who achieved passing grades in the fourth, sixth and ninth grades was high at 96 percent. This represents a success and is very close to the goal in SCA's Strategic Plan 2018–2021, which is 97 percent.

During the year, SCA has also developed a guide for gender equality in teaching to serve as support for teachers and others working at school.

### Challenges and lessons learned

SCA's collaboration with local councils, school councils and local communities is crucial for ensuring access to

fair and inclusive education for all children. Currently, 69 percent out of a total of 686 village schools are linked to a functioning school council. This constitutes an increase compared to the previous year and exceeds the objectives in SCA's strategic plan. SCA has made efforts to educate school councils on children's rights in general as well as the right to accessible, fair and inclusive education in particular. This has made these councils more stable and contributed to functioning working processes. These councils also need to include more women and people with different kinds of disabilities in their work, something SCA is striving toward by means of advocacy work.

The fact that students stay in school is an important indicator of the success of an education system. The higher the percentage who continue to study and do not drop out, the higher the probability that the school is inclusive, which is an important indicator of success. In 2019, the proportion of students who remain in school increased from the previous year, especially with regard to girls. It is believed that this is due to more qualified female teachers having been recruited. Access to female teachers is thus a key issue in terms of maintaining quality and improving it further. Advocacy is also an important issue, as young girls in particular drop out of school as they reach their early teens or just before.

Further efforts will be needed to reduce the rate of dropouts from school with regard to children with disabilities. Preparatory education for children with disabilities is one key aspect, whereas teachers with special expertise in the education of children with disabilities is another. Children with disabilities also need to be properly diagnosed from the outset, or at least at an early stage, so that teachers know which kind of support they need in their education and in order to develop. ●



*This is the inauguration ceremony for Aqa Mohammad school. SCA has built the school in Qarabagh district in the province Ghazni.*

## Some of SCA's interventions in relation to education in 2019

Over

# 94 000

STUDENTS

58% of whom were girls

# 255

CLASSES

handed over to be integrated into the Afghan state education system

# 96%

of students in year 4, 6 and 9 achieved passable grades. This is very close to SCA's target for 2018-2021, which is 97%.

# 4 324

CHILDREN

with disabilities in mainstream classes, supported by SCA



# 368

CHILDREN

with disabilities were integrated into regular classes in 2019

# Objective 3: Locally managed development

People in rural areas are to participate in their own and local social development, which improves livelihood opportunities and creates security in difficult situations.

Afghanistan in short	SCA's objectives	During 2019
<ul style="list-style-type: none"> <li>• More than 70 percent of the population live in rural areas and are dependent on agriculture and raising livestock with few alternative sources of income</li> <li>• Agriculture is responsible for one fourth of Afghanistan's GDP, and is at the same time vulnerable to environmental factors such as drought.</li> <li>• Authorities are unable to address the needs and rights of individuals and entire communities.</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthened and more sources of income for the target groups</li> <li>• Increased capacity among local organisations in terms of working toward development driven by the villages themselves.</li> <li>• Strengthened capacity of local authorities in terms of addressing the needs and rights of target groups.</li> </ul>	<ul style="list-style-type: none"> <li>• Almost 10 000 women representing their families are members of savings groups supported by SCA.</li> <li>• SCA's Community Governance and Livelihood project (CGLP) was expanded to another 20 remote communities in Samanghan and Nangarhar provinces.</li> <li>• More than 1 000 communities in 5 provinces received support from SCA under the CGLP and the Citizens' Charter National Priority Programme (CCNPP).</li> </ul>



<sup>6</sup> World Bank Group (2019) *Country Update, the World Bank Group in Afghanistan, Issue 055, October 2019*

<sup>7</sup> *The Afghanistan Living Conditions Survey (ALCS) 2016/2017, Islamic Republic of Afghanistan Central Statistics Office (2018)*

<sup>8</sup> *Handicap International (2005) National Disability Survey in Afghanistan 2005*

<sup>9</sup> *Asia Foundation (2019) Afghanistan in 2019: A Survey of the Afghan People, ladda ner på: <https://asiafoundation.org/publication/afghanistan-in-2019-a-survey-of-the-afghan-people>*

## Rural livelihoods – background

The significantly reduced wheat harvest, livestock farming and milk production in 2018 were the result of a drought and led to a difficult start of 2019 for large segments of the rural population. This affected the household reserves of poor families while at the same time increasing local market prices for essential basic goods.

However, the slight easing of the drought at the beginning of 2019 and an increase in agricultural production are expected to have had a positive impact on the Afghan GDP. This, in turn, may increase investment opportunities to further develop the agricultural sector.

SCA continues to work with the rural population with regard to local community-driven development and sustainable livelihoods. This enables strengthening Afghanistan's agriculture and livestock farming, which employ more than 40 percent of the country's population and account for a quarter of its GDP. SCA's efforts through savings and loans associations are particularly important, as farmers often find it difficult to get access to financing. Only 4 percent of the money lent out by banks goes to the agriculture and livestock farming upon which the majority of the population is dependent.

In 2016–2017, the proportion of people with disabilities without a livelihood of their own was nearly 38 percent, compared to just over 23 percent for the rest of the population<sup>6</sup>. This represents a significant improvement compared to a proportion of 70 percent in 2005 (53 percent for men and 97 percent for women)<sup>7</sup>. Despite this possible improvement, the shortage of paid work for women with disabilities is one of the most difficult challenges to address in Afghanistan.

The Asia Foundation's annual opinion poll showed some interesting results, including that people's satisfaction with what the public sector is doing at different levels has constantly increased during the last five years. About two-thirds of the people said that the national unity government (NUG) is doing a good job, which is a clear increase compared to 2017 and 2018. The Afghans are almost equally satisfied with the work of the provincial governments (64,5%)<sup>8</sup>. Taking a large number of possible sources of error into account, this change is still interesting and obviously unexpected.

## What is SCA doing to bring about change?

SCA works on the basis that human rights should apply to everyone and that local communities themselves

## Construction of a school building abolishes the agony of illiteracy in Weerouf village



QUALITY EDUCATION PLAYS AN essential role in the development of rural communities. Construction of a local school in the Weerouf village in Takhar province plays a vital role in the improvement of literacy, reduction of violence against women and enabling a good family environment.

Imammuddin, council chairman for Weerouf and Dani Dara villages, says, "before the construction of the local school in these villages, only 15 of the residents were literate and the rest of people were not, but today, after 14 years of establishment of this school, 90 percent of the population, especially the young people are literate and they are students in high schools and universities."

He added: "now our people have recognized the importance of school in the village and, for supporting and maintenance of the school they have formed two committees."

In an interview some people in the villages, said, this school has increased the solidarity and collaboration of the four villages and plays the role of the leading center for our people.

The main reason for the construction of this school by the Rural Development Program of the Swedish Committee for Afghanistan is to remove the challenges faced by students in this area.

Najmuddin headmaster of the school, says, "all the women living in these four villages were illiterate, and out of four hundred families, only 15 men were able to read and write, and the other people were totally illiterate; at first,

no family allowed their girls to go to school, but, when the Weerouf Community based school established in this village, most of the families agreed to send their daughters to school."

Construction of this school building has increased the numbers of students. At the beginning of this year, the figures for students were 206 and now it has increased to 236 students.

"We did not have proper classes, we studied under the tents or outdoors, we had to go under the tents during the rainfall, reading in a cold place was very difficult. Now I am very happy to have a classroom, a desk, we have books, and our school has a boundary wall now" said Nasrin daughter of Qeyamuddin, a student at the Weerouf school.

Engineer Hashmatullah Mohmand, an employee of the Rural Development Department of the Taloqan Regional management Office says: "The Weerouf School building has been built with education standards and has 6 classrooms, 2 office rooms, and one storage room. This school has a capacity of 270 students at one time. The construction is completed in 7 months."

The cost of construction of this school is nine million and two hundred thousand Afghanis, which has been implemented by the Swedish Committee for Afghanistan and donated by the British Charity Budget. The cost of buying land has been paid by the local people.

TEXT AND PHOTO: QUDRATULLAH ATTAYE



*These men are disabled and are receiving training to become tailors, supported by SCA. The vocational training is eight months long and will increase the opportunities for income for the participants.*

- › should own and control their economic and social development. In these efforts, strengthening and collaborating with the local community is key. Villages and civil society play a key role in relation to democratic representation by means of, for instance, village councils, good planning of operations and ensuring that development is equitable and sustainable. The model for local development adopted by the Afghan government, the Citizens' Charter National Priority Programme (CCNP), is being implemented by SCA in three provinces: Wardak, Kunduz and Jawajan. This program aims to mobilize local communities, which choose representatives for village councils and decide on and implement development projects based on their own priorities.

In three other provinces – Samangan, Nangahar and Balkh – SCA operates projects aimed at supporting livelihood and capacity development. The goal here is primarily to increase the amount and stability of rural sources of income, particularly for women and people with disabilities. In order to achieve this, SCA initiates vocational training and savings and loans associations.

In order for authorities to fulfill their obligations to local communities, SCA offers coordination and capacity-building as support for both local communities and authorities.

### **Progress and contributions to developments in 2019**

Rural areas are the main focus of SCA, as this is where the needs are the greatest and where the majority of the population often lives in great poverty, lacking power and influence, and where many human rights are not being met. In 2019, SCA's projects related to local governance and livelihood have been extended to the remote districts of Dara-e-Suf Payeen in the province of Samangan and Goshta in the province of Nangarhar. In these districts, no fewer than 20 villages and communities the farthest away from the central cities of Sholgara and Aybak, respectively, were included in this year's program activities. As a result of this expansion, more than a thousand villages and local communities in five provinces are now covered by SCA's efforts in relation to local governance and livelihood. More than 1.3 million people (almost half of whom are women) are directly involved in the work with these programs.

At the same time as SCA supports newly established groups in local governance and livelihood projects, efforts are gradually increased in order to strengthen income opportunities. Vocational training is combined with creating producer groups and savings and loans associations. Almost 10,000 women representing their respective households belong to savings and loans associations supported

- › by SCA. Through these associations, they have access to microfinancing and information on how to improve their livelihoods. By being able to obtain loans and vocational training, many businesses stabilized, and a large number of people could in 2019 see an increase in their incomes. By joining forces and with the help of SCA, small businesses can identify and strengthen links to markets, something also contributing to stabilized incomes.

In 2019, the Afghan Ministry of Rural Rehabilitation and Development increased its funding for local development based on development plans drafted by SCA-trained community development councils (CDCs). At the same time, the Afghan government is suffering from capacity problems, which means that not all available funds are utilized. However, resources have been allocated to over a thousand infrastructure projects, such as water supply, renewable energy, etc., where SCA contributes to citizens' empowerment through the Citizens' Charter National Priority Programme. 173 of these projects were completed already in 2019, while most of the remaining projects will be completed in 2020 and some will start in 2020.

The results so far indicate that SCA's support to vocational training and rehabilitation of people with disabilities has contributed to a substantial increase in continuous incomes, but also a significant increase in the number of people with disabilities participating in local community-driven development through CDCs.

A study on vocational training showed that more than 90 percent of respondents who had been hired after their training played a greater role in the decision-making process in their family. More than 80 percent responded that their family and the village residents now to a greater extent believe in the potential and abilities of people with disabilities and accept them as individuals with something to contribute to the community.

It is clear that SCA's support to livelihood and capacity development for people with disabilities has a positive impact on increased physical, social and economic capital. This is needed in order to achieve the objectives in the 2018–2021 strategic plan set up by SCA in a dialogue with its target groups.

Securing the right to participate in society is just the first step toward realizing women's influence in relation to local issues. The goal is that women make up half the membership in local development councils. In 2019, members in local development councils discussed gender equality issues in over 700 villages in areas covered by the Citizens' Charter National Priority Programme. The aim was to strengthen the ties between citizens and local development councils in order to create consensus and social involvement in relation to gender equality. During these efforts, local communities identified attitudes preventing girls from attending school or restricting women's freedom of movement when seeking opportunities for livelihood. They also questioned these attitudes by emphasizing the importance of girls' education and the safety of female workers.

Since SCA has a rights-based approach, its work also focuses on public transparency and actors obliged to

ensure equal and fair access to public services. There are many such actors, such as the Afghan government at various levels, but also SCA itself. Local communities and individual citizens are encouraged to actively examine and highlight shortcomings in the operations. This is done by means of so-called social audits in which villages examine whether projects have been carried out in accordance with the financial and technical guidelines from the Ministry of Rural Rehabilitation and Development and whether these projects actually meet the stated needs. As a result, local authorities, but also SCA, can be held accountable for things such as insufficient procurement processes or importing goods despite having access to local alternatives at lower prices.

During 2019, SCA's collaboration with government actors focused on strengthening relations between newly organized local communities in the Goshta district in Nangarhar and the office of their district authority. Only a few months following the beginning of this collaboration, a marked increase could be observed in terms of contacts between citizens and officials at the authority, as well as a positive response from the officials with regard to the demands from the local community.

In Balkh, SCA examined the needs of the Sholgara district authority and an agreement was made in the form of a capacity development plan starting in 2020.

### Challenges

Mobilizing entire societies in relation to creating democratic bodies and initiating discussions on social development may sometimes bring conflicts to the surface. For instance, there may be conflicting individual interests. Newly-launched institutions such as community cluster development councils (CCDCs) – a number of local development councils working together with regard to common interests – and committees belonging to local development councils are frequently effective in terms of quickly resolving such conflicts without the need for external involvement. SCA needs to further develop its understanding of local conflicts and also develop the capacity of local field personnel with regard to mediating and resolving conflicts.

The Ministry of Rural Rehabilitation and Development has secured more control of resources than in the past, both economically and in terms of people. SCA has also extended its contacts with the government in order to share more information on the local situation and to improve decision-making support to rural development.

Encouraging rural communities to organize in the form of CCNPs is essential for rural development. However, armed opposition groups are opposed to this program based on a number of reasons. First, CCNPs strengthen the participation of women in public and political contexts. Second, the Taliban have so far looked upon elections and secret ballots as incompatible with Islam. Third, armed opposition groups look upon anything linking local communities to authorities and government actors as a threat, as this strengthens the legitimacy of the central government. ●



*More than 300 families live in the village of Lamatak. When the SCA-supported savings group was formed, about 60 women were present.*

## Development driven by the local community

The associations had a total of

15 764

MEMBERS,

**431**

of whom had physical or mental disabilities.

9 612

were WOMEN

**969**

SAVINGS ASSOCIATIONS  
were active during the year..



The total savings of these groups  
corresponded to approximately

**5 400 000**

SEK.

# Objective 4: Popular and political involvement

Strengthened popular and political commitment in relation to human rights in Afghanistan.

Sweden and Europe in short	SCA's objectives	During 2019
<ul style="list-style-type: none"><li>• Afghanistan is primarily highlighted in relation to news about refugees in Sweden or armed conflicts in Afghanistan. Knowledge regarding SCA's development work is limited, which affects its ability to increase the level of commitment to human rights in Afghanistan.</li><li>• In Sweden and the rest of the EU nationalist and anti-immigrant tendencies have strengthened their position and the will to give aid has been weakened.</li></ul>	<ul style="list-style-type: none"><li>• People in Sweden and Europe are well-informed and act in support of the rights of the Afghan people.</li><li>• Decisionmakers and institutional donors make decisions and act efficiently in support of the demands of SCA's target groups in Afghanistan.</li></ul>	<ul style="list-style-type: none"><li>• SCA had 2 919 members, in 11 local branches. These members have executed activities reaching thousands of people over the year.</li><li>• SCA has made efforts to strengthen the members' activities and commitment.</li><li>• SCA has increased coordination between communication and advocacy work in order to reach more people more efficiently.</li><li>• SCA's target groups in Afghanistan have received training in local advocacy work.</li></ul>

<sup>10</sup> <https://www.sida.se/Svenska/aktuellt-och-press/Medieservice-och-presskontakt/pressmeddelanden/2019/bistandsviljan-hos-svenskarna-minskar/>

## The situation in 2019

Similar to political developments in the United States and the rest of the EU, the strengthened position of nationalism and opposition to immigration and refugees in Swedish politics and society as a whole have changed people's perspective on aid and international issues. These new voices seem to argue that Sweden and Swedish problems are the most important and that other countries should be left to their fate. At this point in time, in other words, maintaining a commitment to the rights of the Afghan people is challenging.

People's commitment to the rights of the Afghan people has weakened in Sweden and Europe as the Swedish troop presence in Afghanistan has been reduced. At the same time, people's involvement in relation to those who have fled Afghanistan and sought protection in Sweden has, if not increased, at least remained at the same level. This is naturally a part of a larger process in which development aid is increasingly called into question in political contexts and public support for development aid in general is also decreasing, even though it is still strong according to Sida's study on people's support for aid<sup>10</sup>. Notions regarding inefficiency and corruption affect the ability of aid organizations to form opinions and raise funds.

efficiency and corruption affect the ability of aid organizations to form opinions and raise funds.

Judging from its instructions to Sida on a new strategy for development cooperation, the Swedish government's attitude toward Afghanistan remains the same. The strategic period of 2020–2024 is expected to have a financial framework of SEK 3,6–5,2 billion. This means that Sweden would live up to its long-term commitment in Tokyo in 2012 in terms of supporting development work in Afghanistan by SEK 8–8,5 billion during the period of 2015–2024.

Even though the majority of Swedes are still in favor of international development cooperation, there is less support for using tax revenues for these purposes. The proportion of people who have done something to support the reduction of poverty in the world is decreasing, as is the proportion of people confident in the fact that aid actually reaches those in need. The proportion of people with a negative attitude with regard to international aid has grown.

At the same time as new conflicts and political crises arise globally, there is constantly increasing competition between recipient countries in terms of attention and

## Selected activities by SCA local branches:

### JANUARY

Theatre show Sitaraha in Stockholm  
Study circle "Understand Afghanistan" in Södertälje and Lund  
Photo exhibit "Everyday life in Afghanistan" in Sundsvall

### FEBRUARY

Study circle "Understand Afghanistan" in Stockholm  
Lecture at the Red Cross folk high school in Stockholm  
Book presentation with Sari Kouvu in Gothenburg  
Lecture on the causes of the conflict and possibility for peace.  
With Anders Fänge at Malmö University in cooperation with the Foreign Policy Society.

### MARCH

Information stall at Berwald hall in Stockholm "An evening for Afghanistan"  
Information stall at Zohra's concert in Gothenburg  
Citizen's day at city hall in Södertälje.  
Information stall at Afghan concert for Nowrooz in Stockholm  
Nowroz party in Södertälje  
Lecture on peace and security with Helen Lackenbauer and Jöran Bjällerstedt in Stockholm  
Lecture at the UN society in Sollentuna/Stockholm

### MAY

Book stall at the international museum day with Noor Afga in Stockholm  
Study circle "Understand Afghanistan" in Södertälje

### JUNE

The Ljungskile day, information stall at the Uddevalla market  
August  
World's longest book stand in Stockholm

### SEPTEMBER

War and Peace, Poverty and Development in Afghanistan, Anders Fänge lectured in Malmö. A collaboration between the Foreign Policy Society in Malmö and SCA in Lund.  
Children of the World campaigning in several cities  
The book fair in Gothenburg is an annual activity for the local SCA branch in Gothenburg with support from the SCA Stockholm office  
Lecture by Björn-Åke Törnblom "Understand Afghanistan" at the public library in Västerås  
Lecture by Lasse Bengtsson "Midwife on the frontline" at the culture night in Uppsala  
Lecture by Anders Rosén on "Afghanistan, not only war" in Borlänge



*Farahnaz Akbari och Arezo Akbari från Sundsvalls lokalför-  
ening på årsmötet 2019. Foto: Eva Kellström Froste*

### OCTOBER

Lecture by Björn-Åke Törnblom at the Red Cross Folk high school in Stockholm  
Lecture by Anders Rosén "Afghanistan, not only war" in Orsa  
Lecture by Per-Olov Henricson on depictions of travel in Afghanistan, in Stockholm  
November  
Study circle "Understand Afghanistan" in Skövde/Skara-  
borg  
Information stall at christmas fair in the People's House in Vänersborg

### DECEMBER

Information stall at christmas fair in Lund  
Information stall at five year anniversary of Samhällsguide in Uddevalla, at Bouslän's museum  
Lecture by Tomas Jansson given to high school students in Göteborg

Image text: Farahnaz Akbari and Arezo Akbari from SCA local branch in Sundsvall at the annual meeting in 2019. Photo: Eva Kellström Froste



Participants at SCA's annual meeting 2019.  
Photo: Eva Kellström Froste



SCA in Gothenburg takes the initiative to participate at the Book fair every year. Here we see the secretary general of SCA, Andreas Stefansson, on stage at the Book fair in 2017.  
Photo: Erik Halkjaer

**VI SÖKER LÄRARE SOM ÄR  
VILLIGA ATT RISKERA LIVET**

Som klasslärare ansvarar du för all undervisning samt genomförande av säkerhetsrutiner vid luftanfall eller skottlossning.

Du är stresstålig och bekväm att arbeta under press från militära grupper. Erfarenhet kring vård av sprängskador är meriterande.

Läs mer på [www.sak.se](http://www.sak.se)

SAK Svenska Afghanistankommittén

With the campaign "Schools in the line of fire", SCA brought attention to the situation of schools in Afghanistan.

- › limited resources. Addressing these challenges requires a continuous increase in quality and flexibility as well as an increased focus on communication and advocacy efforts.

A key factor in the political context is the growing global awareness regarding climate change. All actors, states, civil societies, businesses and individuals will be held accountable for climate change. At the same time, awareness of the climate and what can be done to prevent and adapt to global warming is still in its infancy in Afghanistan.

Internationally, Afghanistan was not high on the political agenda in 2019. However, the talks between the Taliban and the United States received attention and offered some hope for a ceasefire and a future peace process. This, in turn, led to increased interest in Sweden, the EU and civil society organizations in terms of contributing to this process, and several projects were launched with the goal of supporting an inclusive peace process, with a particular focus on women and youths.

### What is SCA doing to bring about change?

SCA's members and staff work constantly to raise awareness and knowledge of Afghanistan, the situation of the Afghan people and SCA's rights-based development work. In Sweden, the membership movement is absolutely crucial for the work of disseminating knowledge on the situation of the Afghan people, recruiting members and contributing to fundraising.

SCA also enjoys strong support outside the membership organization. When SCA was called into question in a number of articles in Swedish evening paper Expressen in the fall of 2019 and later in a debate in the Swedish parliament, many people stated their support for the organization and showed that they were very confident in SCA's work.

Given the current social climate, maintaining public and political support for the rights of the Afghan people would not have been possible without strategic communication and systematic advocacy efforts. The strong commitment,

outreach activities and continued financial support from SCA's members also play a key role here.

One of SCA's lessons is that the organization needs to develop more effective methods for communication and advocacy. Efforts were thus been made in 2019 to increase the strategic interaction between communication and advocacy efforts. The aim is to achieve even better results in both areas, including strengthening member involvement and fundraising efforts.

Efforts have been made in terms of increasingly coordinating planning processes and developing common objectives between the communications and advocacy departments. The campaign "Schools in the Line of Fire" was part of this attempt to coordinate efforts. This initiative served as a pilot project for combining advocacy in relation to the question of protecting civilians under international humanitarian law and the right to education with a broad communication initiative. Another initiative on "Climate Justice" has also involved lectures in cooperation between SCA's Stockholm office, SCA's local associations and foreign policy student organizations. In this communication initiative, SCA points to the unfair situation in that Afghanistan contributes the least to climate change but is still hit very hard.

### Activities and progress in 2019

By the end of 2019, SCA had 2,919 paying members. This represents a decrease of just under 6 percent compared to the previous year

SCA's membership organization needs strengthening. In particular, more young people need encouragement to initiate a long-term commitment in order to renew and strengthen membership. Without members, there is no SCA, and every committed member serves as an important ambassador for the rights of the Afghan people and the work of SCA. That is why SCA has developed an action plan to strengthen the membership organization. We refer

› to this as Membership Movement 2021. The bulk of the action plan will be implemented in 2020, but some important decisions were made already at SCA's annual meeting in Lund on 24 May 2019.

- Annual meetings should no longer be made up of delegates. Starting in 2020, a paying member is entitled to attend and vote on decisions at the annual meeting.
- A motion to change the name from local committees to local associations was adopted.
- In order to facilitate engagement and activity, members can now organize themselves into networks based on certain a topic or specific issue.
- The establishment of Cooperation Association-Office (COA), a new body linking together the main office and the membership organization. The aim is to increase dialogue and coordination between the activities of the Stockholm office and SCA's members.

This is a key decision for strengthening the commitment and ability of members to actively get involved in and influence SCA as an organization. In addition, this contributes to strengthening SCA's voice in Sweden.

As always, the annual meeting also handed out the Solidarity Prize. This time, the prize was awarded to foreign correspondent Terese Cristiansson for her many years of reporting from Afghanistan.

The membership movement was active throughout the year. More than 80 outreach activities were carried out in many parts of the country: study circles, open meetings, exhibition booths at the Gothenburg Book Fair and open lectures, to name a few. Thousands of people have been reached by information on Afghanistan and the work of SCA. During the year, SCA's members have also continued to get involved in the network for educational issues and launched a new network for gender issues, in accordance with the decision at the annual meeting.

### Increased knowledge and advocacy efforts

SCA's communication work plays an important role in both Afghanistan and Sweden. In 2019, a subsection of SCA's website was created on the organization's rights-based development work, and a large amount of information, including articles from the magazine *Afghanistan-Nytt*, was published on the website, shared via social channels and was widely disseminated. More than 130,000 people visited the website in 2019.

*Afghanistan-Nytt* was published throughout the year in four issues of 10,000 copies each. In 2019, themes in the magazine included trade, peace talks, climate justice and schools in the line of fire. Readers and members find the magazine to be first-rate in terms of both information and quality. The fact that the magazine *Afghanistan-Nytt* is seen as a good and important source of knowledge regarding both Afghanistan and SCA's rights-based development work by as many as 90 percent of the readers is a very good grade.

Only a limited amount of the communication work in Sweden would have been possible without the articles,

pictures and information produced by SCA's Afghan communications department.

In relation to the size of the organization in Sweden, SCA has been an active commentator in the media. Almost 90 percent of the articles published by SCA during the year contained some kind of comments from a spokesperson for the organization. SCA's comments on the Afghan presidential election and the peace process also received a great deal of publicity in both local and national media.

SCA's crisis communication was tested twice in 2019 and proved to be up to the task. The first instance was the attack on one of SCA's health centers in Wardak in July. Later in 2019, articles in the evening press inaccurately indicated that SCA had paid taxes to the Taliban. Both times, SCA was able to quickly provide accurate information and a factual response. The negative effects could thus be minimized.

The year has also seen progress in terms of increasing knowledge, building relationships and establishing dialogues with decision-makers. In the longer term, this will improve SCA's ability to influence important decisions. However, it is difficult to predict to what extent.

The second half of 2019 was dominated by advocacy efforts in relation to issues regarding respect for international humanitarian law and the protection of civilians in Afghanistan. This was not least due to the attack on one of SCA's health centers in Wardak. The coordination between advocacy and communication efforts proved effective with regard to raising awareness concerning both the vulnerable situation of Afghan civilians and the event itself and its consequences for the affected families. There are indications that SCA's vocal protests, in both Sweden and Afghanistan, following the attack in Wardak may have resulted in an actual reduction in attacks on clinics in Afghanistan.

### Challenges

SCA is facing three major challenges. The first and most important challenge concerns strengthening the membership organization, increasing the number of members and reaching out to more people by means of outreach activities. This work has begun and will start to get noticed during 2020.

The second challenge concerns fundraising. We have seen a reduction in donations in 2019 and reversing this trend will be an important task in 2020. Here, both a strengthened and more committed membership movement and an improved use of digital channels could play an important role.

The third challenge concerns breaking through the current political debate with information aimed at both decision-makers and the public. Increased coordination between advocacy and communication efforts will prove able to provide relevant information to the right target group at the right time.

All in all, SCA faces major tasks, but with committed members, employees and partners in the form of institutional donors, other civil society organizations and authorities in both Sweden and Afghanistan, things look bright. ●

# Objective 5: A credible and sustainable organization

SCA should be a more credible and sustainable organisation, where staff and target groups work together to carry out their mission.

SCA's sustainability challenges in short	SCA's objectives	In 2019
<ul style="list-style-type: none"> <li>• SCA's vision, mission and core values need to be put into practice in a clearer manner.</li> <li>• SCA is not doing enough to address a lack of gender equality in the organisation.</li> <li>• Departments and offices still lack certain means and methods for coordinating and benefitting from synergies.</li> <li>• Access to and protection of information is often ad hoc and unsystematic in nature.</li> <li>• Staff welfare and staff management are not used sufficiently as a strategic tool.</li> </ul>	<ul style="list-style-type: none"> <li>• Improved coordination and cooperation.</li> <li>• More motivated staff with improved capacity.</li> <li>• More transparency and clearer accountability.</li> <li>• A more sustainable and value-based organisation.</li> <li>• Stakeholders support and are more familiar with SCA's vision, mission and development model.</li> </ul>	<ul style="list-style-type: none"> <li>• 18 building blocks required for SCA to reach the objectives have been identified. 13 of these were initiated during the year.</li> <li>• To strengthen coordination and increase efficiency, more responsibility has been given to the regional offices.</li> <li>• 30 percent of SCA staff in Afghanistan are women. To improve the balance, SCA practices positive discrimination.</li> <li>• Ten female employees have been chosen as suitable candidates and entered a mentorship program which will lead to senior positions.</li> </ul>

## Present situation

The main challenge facing SCA in terms of working with organizational development and sustainability concerns adapting to the frequently rapidly changing situation in Afghanistan. Another difficulty concerns balancing SCA's own goals and objectives with those of decision-makers and other actors, which, at times, may contradict each other.

SCA always needs to be on security alert for its employees. It also needs to always be prepared to manage demands from the government and local authorities, as well as the Taliban shadow government. Following the agreement between the United States and the Taliban, American troops are expected to leave the country in large numbers, thus making the balance of power more unpredictable. As a neutral organization, SCA must be able to continue its development work regardless of who is in power.

Afghanistan suffers from more and more natural disasters. This requires a readiness to ensure the continuation of program activities. The various programs also need expertise in how to minimize the consequences of disasters, and this knowledge also needs to be disseminated to SCA's target groups. These target groups have the right to participate in and enjoy transparency in their own development work. Hence, it is necessary that SCA maintains and strengthens systems and routines in relation to planning, monitoring, evaluating and reporting in order to further meet and increase the participation of target groups. All in all, SCA needs a high degree of expertise to meet, reconcile and balance the demands and expectations on the organization originating from target groups, decision-makers and donors.

Continued structural and cultural discrimination against women, minorities and people with disabilities, which

### The building blocks initiated in 2019:

- Implementing a communication platform
- Link planning and budget together
- Development plan for management training
- A standardised training program for all staff
- A plan for increased transparency and inclusion in recruiting processes
- A strategic evaluation of the long term needs for expatriate staff including a strategy for nationalising Afghan activities
- Further development of auditing and risk analysis
- A plan to attract, retain and develop female staff
- Gender aware budgeting
- Rollout of action plan for security analysis
- Internal values (how they are described in SCA documents and how they are actually perceived)
- Updated funding strategy including a survey of sustainability
- Policy for protection of children, rollout
- Cooperation and coordination between communication and advocacy units

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Of SCA's staff in Afghanistan

**30%**

ARE WOMEN

In order to improve gender balance, SCA practices positive special treatment in new recruitments.

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- › is also found within the organization, requires SCA to strengthen its rights-based approach, including internal systems for working with human rights and equality.

### **What is SCA doing to bring about change?**

In its Strategic Plan 2018–2021, SCA for the first time identified 18 components or organizational development projects that need to be implemented. Thirteen of these were initiated in 2019. These components are all important to develop further in SCA.

In Afghanistan, for example, SCA hired a legal advisor and is now better equipped to meet the legal requirements resulting from agreements with donors, subcontractors, employees, the government and target groups.

### **Coordination and cooperation**

In 2019, SCA in collaboration with Workbuster started recruiting directly via an online tool instead of via email. The objective is to increase transparency in the hiring process and to be able to track applications more efficiently. In March 2019, the advertising of vacancies was decentralized to the regional offices.

The fact that the regional offices have been given greater responsibility and ownership in their respective areas represents great progress in 2019. Purchases up to approximately SEK 123,000 have been decentralized and can now be made by regional offices without the need to involve the main office in Kabul.

Attempts at using activity-based work plans were initiated in order to more clearly link the annual work plan to the annual budget. This attempt encountered great difficulties as it requires restructuring existing systems, both technical and financial. A further analysis of activity-based planning and budgeting is required to determine whether and when it will be implemented during the next strategic period.

### **Communication and advocacy**

It is important that the target groups are familiar with and support SCA's vision, mission, values and development model. The Communication Unit for Afghanistan (COMA) is doing a great job in this respect. SCA's communication platform was updated in 2019. In Afghanistan, SCA focuses on using sound and image in its communication activities. When possible, printed material has been produced in the form of images or illustrations to ensure that messages and information also reach groups with a low level of literacy or no literacy at all.

The employee magazine Hemmat improved its planning, changed its division of labor as well as the design and structure of the magazine. Since Hemmat reaches all SCA employees in Afghanistan, it serves as a key instrument for disseminating information within the organization.

During the year, steps were taken to coordinate communication efforts more closely with advocacy efforts aimed at decision-makers. Improved collaboration is expected to have more impact on both information efforts aimed at target groups and advocacy efforts aimed at decision-makers.

### **Employees, diversity and equal treatment**

To achieve a more inclusive organizational culture, all regional office managers and staff in administration and logistics in Kabul gathered to discuss issues related to SCA's values in practice, the prevention of sexual harassment, investment guidelines and internship guidelines. This meeting was just a starting point and further opportunities to discuss internal values are set to be organized in 2020.

The improvement of recruitment processes and procurement, together with staff training, should help increase the ability of employees to perform their jobs efficiently. During the year, work descriptions for the majority of employees were revised, which has resulted in a more reasonable division of tasks and responsibilities. Together with a promise of an action plan for further improvements in the organization's HR work on the basis of the 2019 evaluation, these efforts will hopefully contribute to a more satisfied and motivated workforce.

Women are often particularly disadvantaged as a result of expectations from both work and home. SCA still has a lot of work to be done to set an example when it comes to, for instance, women in managerial positions. Thirty percent of all SCA employees in Afghanistan are women. During the past year, SCA has used affirmative action in order to improve this distribution and some positions have only been open to women. This method has been used at all levels of SCA's operations in Afghanistan.

In addition, ten female employees were selected as suitable candidates for future senior positions. They are now participating in preparatory training and are coached by a mentor who also follows their progress and offers advice.

Despite affirmative action, gender imbalance in SCA has increased in 2019. This is because more women have left the organization than have been recruited. SCA thus needs to work further on these issues. ●



### Reaching more women – the main challenge

To counter the extensive discrimination of women and the unequal access to education and healthcare to some extent, SCA uses a lot of resources to reach the most vulnerable within our programs. This clearly shows in SCA's two biggest fields of work, education and healthcare where a majority of students and patients reached are girls and women.

On a number of areas SCA has found it difficult to improve the gender balance in spite of the efforts made. This is true of for instance rehabilitation of disabled people.

Why is it that it's always more men who get access to rehabilitation or prosthetics through SCA? It can have a number of causes. Because rehabilitation clinics are very specialised they are limited in number. This sometimes result in long distances to travel in order to receive help, and part of the discrimination lies in the common conception that women shouldn't meet people outside the family, much less travel far. Another reason may be that men due to gender roles to a greater extent have the type of injuries that are rehabilitated with for instance leg prosthetics. But it can also be an indication that SCA efforts in this specific area are designed in a way that to a higher degree matches the needs of men.

This may as well be the case in other areas where SCA for a long time has needed to increase the part of women in the work – for instance the influence of women through Community Development Councils or access to further training for SCA's own staff. This is and will be a challenge over the next few years.

# Control and zero tolerance – a challenge and a necessity

IN TRANSPARENCY INTERNATIONALS ANNUAL ranking for 2019, Afghanistan received 16 out of a possible 100 points. This places the country 173rd of 180 countries ranked on corruption. Working in such an environment means SCA faces major challenges.

Corruption is prevalent in all sectors in Afghanistan and constitute a very tangible threat against the people. It contributes to many being denied rights such as education, healthcare, voting, or the protection of a functioning judicial system. The purpose of SCA is to empower people to control their own lives and development, therefore it's fundamental to fight corruption whatever form it may take.

SCA has zero tolerance for corruption. It's part of the identity of the organisation and of it's rights based work. Corruption is present in many forms within the healthcare and education sectors: embezzlement, nepotism, wages being paid despite absence, fixed procurements and acceptance for inefficiency. The balance of power can lead to intense pressure on those aware of or resisting irregularities. Employees can sometimes be subjected to pressure from external as well as internal actors demanding favours or money, both privately and in their professional capacities.

The consequences include everything from financial losses to inefficiency and leads to the organization having to use large resources for control. The corruption also means a significant risk of SCA losing the trust of target groups, the public, donors and government agencies. This trust is one of the biggest assets the organisation has and has taken many years to build.

Considering this, it's almost impossible for SCA to avoid cases of corruption entirely. What the organisation can do is to eliminate the possibility of corruption as much as possible. This is done through consistent transparency, overlapping control mechanisms, clear guidelines, prioritizing a good internal culture – and sensitivity to the experiences of SCA's target groups.

## Measures to know the work has effect

SCA's most important control system is monitoring the results of the work. Monitoring and follow-up is done in many ways and varies between different areas of activity. Schools are monitored in a different way than savings groups or health clinics. When SCA fails to achieve goals or even access an area to investigate how the schools are managed there for instance, it's a warning signal.

SCA staff at five regional offices monitor the field work on a daily basis. Individuals with local knowledge but not employed by SCA are also contracted to continuously follow-up the field work based on checklists.

A separate unit, at the centre of the organisation, is tasked with monitoring and evaluating the work. An important mechanism is the comparisons done between different units, different reporting channels and data to verify information and make sure it's consistent. Deviations can be a signal to investigate further.

To find out how a project spanning several years has worked out, evaluations by external consultants are nearly always done. It's often a requirement from financiers, but SCA also conduct internal studies in different phases of the work. Healthcare for instance is monitored by several established national systems, independent of SCA.

Participatory follow-up is becoming increasingly important. People in local communities, SCA's target groups, are themselves given education and responsibility for informing SCA about both activity and results. The target groups conduct open hearings, so called "social revision", in which they collectively examine the efforts we or their own village council have done.

Equally important in all this is examining the quality of the work being done, for example if there have been any cases of corruption. Having schools and teachers are naturally not enough – they must adhere to the decided curriculum, they have to ensure the right to education for both boys and girls, they can't charge for school books, discriminate or in other ways deviate from the requirements for a good education. For every case of deviation there are resources not being used as intended.

## Preventive measures against embezzlement and corruption

The SCA policy against corruption emphasises preventive measures to minimize the possibility for irregularities and the importance of maintaining both values and robust systems for monitoring.

The overall strategy is to use **several forms of monitoring** and checks in all systems for finances, logistics, procurement, payroll and so forth. Everywhere in the decision-making process, transparency and shared responsibility is needed. It's also important that the organisation continuously learns from experiences, positive as well as negative. Naturally, this is valid for the education and healthcare work but also for the actions of the organisation when an irregularity has been identified and investigated.

SCA strives for an **equitable work environment and competitive salaries**. The strategy is combined with **clear procedures** for disciplinary action when misuse of resources, fraud or corruption is discovered. >

› We have a **whistle-blower system** which enables both employees and the public to contact the organisation through [sca-fight-corruption@sca.org.af](mailto:sca-fight-corruption@sca.org.af) and communicate directly with SCA's anti-corruption committee. At the regional offices there are locked mailboxes where issues can be reported by those lacking access to a computer or a smartphone.

The internal audit unit in Afghanistan reports directly to the Secretary General, different external auditing firms investigate the operation both in Afghanistan and in Sweden. All these efforts still can't prevent all cases of corruption or embezzlement, but they to the organisation discovering, stopping and openly showing irregularities.

#### **To know funds are used for the intended purposes**

SCA is responsible for managing considerable resources. They can potentially be misused. Clinics, schools, roads, savings groups, employment opportunities, they all represent important resources and will therefore be sought after – for our target groups but also to others for whom they could generate power.

A realistic example is armed opposition groups – usually Taliban – trying to influence SCA to make efforts in line with their own agenda. It can be about these groups wanting to strengthen their legitimacy by being able to state that they have seen to it that people in a certain area for instance has gotten access to healthcare. It can be other parties as well, ethnic groups for example, the people in a certain area or individuals with special allegiances, wanting to influence our operations for their own benefit. It can be regarding locating a clinic to a specific area or influencing who is hired.

We work for the human rights of the civilian population. This requires SCA to be vigilant and never accept undue influence – and always be neutral in regards to the conflict. SCA's only allegiance is to the civilian people, their rights and needs.

When for example local Taliban try to influence SCA operations, the organisation must react. In practice, SCA negotiates and communicates with the community based organisations representing the civilian people. In many cases the community based organisations are democratically elected by a process geared towards giving all groups the possibility of being elected. In other cases, the community based organisations appointed in a more traditional way and are almost exclusively comprised of men with a certain position in the community.

SCA is of course aware that there will also be people with connections, family ties and sympathies for the Taliban in the community based organisations. That can be a risk, but

it's also an opportunity and a way of establishing acceptance. The community based organisations gives SCA the opportunity to present its agenda and openly disclose what the organisation can and can't do, and gain acceptance even outside the community based organisation.

If SCA schools, clinics or staff are threatened or blackmailed, we turn to the community based organisations and declare that it's unacceptable and that we can't go on under those circumstances. The community based organisations relaying the message to the Taliban most of the time makes all the difference.

Almost all over the country, the Taliban have established an administration in competition with the government, financed by among other ways more or less open taxation. NGO's aren't usually required to pay taxes, but the line isn't always clearly drawn. Organisations hiring subcontractors for transportation for instance, can be affected.

#### **Rights require action and responsibility – challenges are no reason to desist**

SCA works in a difficult environment. However, that's no reason to stop the work in rural Afghanistan, quite the contrary, it's a very strong reason to maintain it. Our staff and the civilian population we work for must on a daily basis relate to all sides of the conflict; criminal groups, armed opposition groups, government police and military forces.

The corruption, the lack of functioning democratic institutions and a civil society, the absence of rule of law and public services – all these shortcomings primarily affect the civilians who live where we operate. Their access to rights like healthcare and education is constantly under threat. This is what SCA is trying to change – and actually often succeed in doing.

Government bodies, laws, donors and SCA members rightfully set high standards for maintaining neutrality and zero tolerance for corruption. Swedish and international development aid, like the military and governmental support, naturally becomes part of the local economy. SCA must therefore relate to the conflict, the criminality, the corruption and the power bases that exist in the local communities. It's not possible to work around the problems by refraining from work in areas dominated by the Taliban or other groups. It would be against our principles and the human rights of the civilian people on a fundamental level.

What we can do is to always do our utmost to investigate, be open and transparent, educate ourselves, discuss our values and our boundaries. And always remind ourselves of why and for whom we work: for an Afghanistan free of poverty, violence and discrimination. ●

# Anti-corruption: development in 2019

SCA CONTINUED TO FURTHER develop its work against corruption and irregularities during 2019. An expansion and strengthening of mechanisms and responsibility for monitoring and evaluation was carried out in 2018 and over the past year this work has taken even clearer shape.

Suspected cases of irregularities are investigated by the Internal Audit Unit (IAU). Decisions about investigations, and when necessary consequences, are delegated to the country managers for Afghanistan and Sweden respectively. The ultimate responsibility for all anti-corruption measures lies with the Secretary General, who also has full insight into the reporting, management and follow-up on suspected cases and is able to rescind the delegation at any time, for instance if there is any suspicion of a conflict of interest.

The further development over the year included among other things supplementary training for the IAU in order to strengthen its capacity to investigate. Tools and methods for internal auditing have also been updated to comply with the international standard specified by Institute of Internal Auditors.

An important lesson in 2019 was that the organisation lacks sufficient capacity to address and rectify all comments made in an internal audit. SCA strives to enable as many people as possible to report suspected irregularities, that all reports should be received confidentially and go through a thorough and systematic assessment and that management acts on them within the appointed time.

For this to be possible it's necessary that:

1. **Rules and regulations are updated, accessible and understood.**

The rules, regulations and systems were updated and accessible to anyone with a computer or a smartphone during the year. However, a fairly large number of SCA staff in the field lack access to a computer, email or a physical mailbox to report suspicions through. Even though a lot of work has been done to inform the staff, with new information materials in several local languages for instance, there are still indications that the knowledge is not yet widespread enough.

2. **Whistle-blowers can safely report suspicions and trust the function and integrity of the systems.**

All technical and human systems have weaknesses. SCA's sometimes extensive investigations may require a number of participants which increases the risk for flaws. It's also challenging that even though the systems

are reliable, staff may be reluctant to report irregularities because they don't trust the integrity of the systems.

3. **All reports are registered for investigation, statistical purposes and overview.**

All cases of suspicion in 2019 were registered, even though they in some cases were about corruption or other irregularities. When needed, reports were forwarded to other units, for instance if they were concerning personnel issues.

### **Uncovered cases of embezzlement and corruption**

There was a total of 42 complaints made through SCA's systems for reporting suspected corruption in 2019. A majority of cases wasn't what could be classified as corruption but was concerning conflicts in the workplace, appeals of decisions or didn't contain enough information to move forward. Eight cases were investigated over the course of the year and four of those were still being investigated by the end of the year. The eight cases were distributed over all SCA regional offices in Afghanistan.

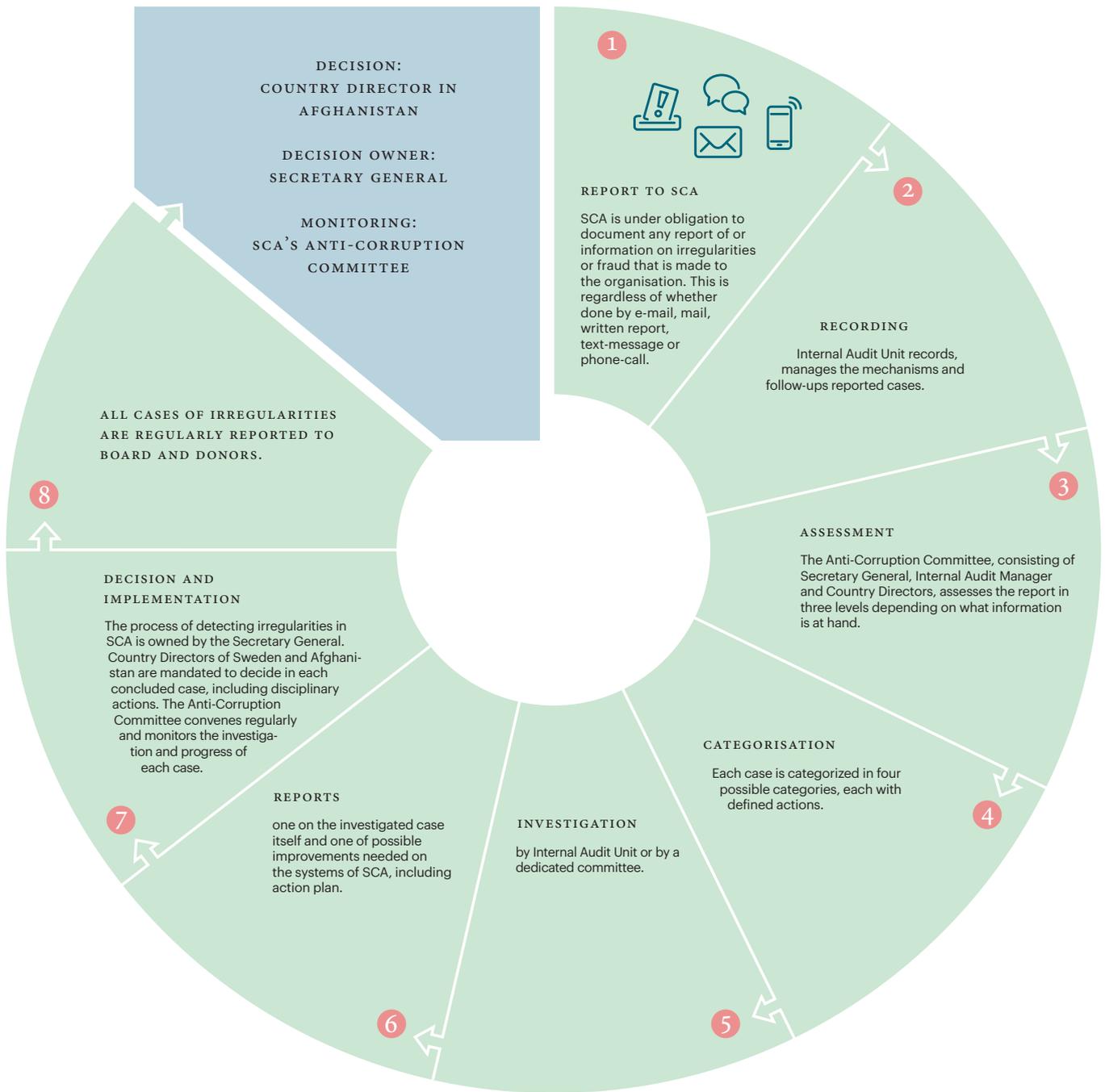
### **Embezzlement of funds meant for customs tariffs**

One case during the year was investigated and concluded to be a case of embezzlement. The donor Sida, the SCA board and Swedish Fundraising Control have all been informed about this. During a routine control in the spring the finance department discovered that an employee in the administration department had embezzled funds meant for the payment of customs tariffs to government agencies in Kabul and Herat.

The investigation was able to show that the employee among other things had re-used the same documentation for payment on several occasions. But also that other units within the organisation had lapsed by accepting copied and forged documentations, not controlling the documentation thoroughly enough, and by breaking the limits for cash payments. SCA is taking measures to increase control and ensure compliance with the rules and regulations.

The embezzlement is estimated to be the equivalent of 171 000 SEK. Of that amount, 28 298 SEK came from the World Bank and 74 695 SEK came from Sida. The remainder came from SCA's own funds. The loss will be covered in its entirety by SCA's reserves. The employee was discharged in November 2019. ●

# SAKs hantering av korrupktion



**ALL EMPLOYEES ARE REQUIRED** to report suspected cases of corruption, anonymously via e-mail or in writing. SCA's board and donors are regularly informed of cases of corruption and misappropriation. When partner organisations are involved, SCA should take all possible measures to ensure that the partner organisations in turn take appropriate measures.

Suspected corruption should be reported to [fightcorruption@sca.org.af](mailto:fightcorruption@sca.org.af)

# Conflict, security and risk

**THE LEVEL OF INSECURITY** varies between provinces and district, at times changing quickly, often down to a very local level. The conflict in Afghanistan is very closely linked to international international players and a complex internal political landscape. The presidential election and talks between the US and the Taliban among others are important factors that contributed to the unpredictability during the year (also see the chapter Context: Afghanistan 2019).

## Neutrality and impartiality

SCA is not linked to the Afghan state, the armed opposition or any other political or religious grouping. People's awareness of this remains an absolute necessity.

Over the years, impartiality and transparency, in combination with a good reputation, have provided SCA with the acceptance necessary for carrying out projects also in areas controlled by the armed opposition. SCA's long-term strategy for reducing risks has been and remains to carefully gain the acceptance of local communities and to rely on these. SCA negotiates access and makes sure that the villages accept and own the interventions. This strategy also entails supporting local conflict resolution and demanding that local communities are committed to protecting SCA before work begins. So far, this strategy has meant that SCA has been able to work in areas where few other organisations have been able to operate.

In 2019, SCA like many other NGO:s, experienced a coordinated pressure from local Taliban to inform about the work to higher levels in the Taliban hierarchy. Over the year the UN-organisation UNOCHA has worked on producing so called Joint Operation Procedures (JOPS), common approaches and strategies for civil society and international organisations to handle for instance demands from armed opposition groups. The strategies include that development organisations like SCA should keep channels for dialogue with for example the Taliban open. The purpose of the dialogue is to protect the understanding of SCA as a neutral player and maintain acceptance for our work so we can keep executing it in spite of ongoing conflict.

Therefore SCA has, in consultation with UNOCHA, been preparing during the year to be able to secure and

maintain opportunities for dialogue with the Taliban not just on a local level but also with their main representatives.

## Security and risk

Risk is a broad concept not only encompassing the risk that individuals are physically injured but also exposure to corruption, misuse of resources, crime and declining quality of work. Risks increase when implementing support, follow-up and monitoring becomes more difficult. SCA keeps track of events at the provincial and district levels on a daily basis. The conflict limits the ability to work and impedes logistics, recruitment and monitoring. Risk also uses up a great deal of resources across the entire organisation.

The Internal Audit Unit has pushed forward the development of SCA's risk management during the year through an improved risk management plan. Experience shows that there are good routines and risk analyses are made, however they are not revisited and updated often enough over the course of the projects.

The continued difficulties with executing third party monitoring has underlined the importance of SCA investigating other means of follow-up, quality control and verification of field work. One lesson is that SCA to a higher extent need to strengthen the ability of local communities to monitor and audit interventions in their area themselves, methods sometimes labelled "participatory audit" or "social audit".

## Examples of incidents in 2019

The number of serious security incidents involving NGO:s registered during the year was 265, a level similar to the year before. It is widely thought that a large number of incidents went unrecorded. Geographically, the number of incidents have somewhat declined in the east and increased in the north. SCA has extensive ongoing operations in both regions.

What's deemed security incidents varies a lot in type. The past few years vandalism of buildings has been most common, for instance broken windows on clinics after violent conflicts or explosions nearby. The total number of incidents affecting SCA only marginally increased from 65 in 2018 to 68 during 2019. The following are examples of incidents affecting SCA in 2019.

During the night between 8th and 9th of July, Afghan security forces execute an attack on SCA's health clinic in Tangi

Saidan in Wardak. It's the same clinic that was attacked on March 8th. The raid is very violent and lasts for almost three hours. One person accompanying a patient is killed at the beginning of the raid. Three other people, two of which are SCA employees, are abducted and executed about 50 metres from the clinic. SCA's clinic manager is abducted for questioning but released two weeks later.

As a result of this, the Taliban forced SCA to close 42 clinics in the province for a period of nine days, claiming that SCA couldn't guarantee the safety of employees and patients. Thousands of people could not have their right to healthcare met during this period.

*This a shocking violation and a crime against international humanitarian law. We appeal to the parties of the conflict to immediately cease attacks on civilians and health clinics,* stated Dr Khalid Fahim, SCA's program manager, among others.

SCA reacted strongly to the attack and mobilized its entire network, which may have had an effect. The raid received international attention. President Ghani directed the armed forces to show restraint. The security organisation INSO summarised the results: "An advocacy campaign coordinated by NGO:s and the international community may partially explain the lack of similar incidents involving Afghan and international forces since then."

**January 9th, Ghazni:** The Taliban shadow government delivers threats and demands that SCA's HR manager at the regional management office in the province hires their chosen candidate. The situation is resolved by local village councils mediating and explaining the recruitment processes of SCA.

**February 6th, Wardak:** A bus transporting staff was hit by another car when stopped in snowy weather while the driver was putting on snow chains. Two employees were killed and 14 were injured, four of those severely.

**March 6th, Balkh:** Threats of kidnapping limited transports for SCA staff for 24 hours.

**March 8th, Wardak:** Afghan security forces raids one of SCA's health clinics. The forces vandalise the clinic and abduct two employees. One is released after 11 days, the other's body is recovered on April 29th from the ruins of a house blown up by the security forces.

**March 14th, Balkh:** The SCA regional management office is closed for three days as a precaution, due to political unrest and gunfire exchange between national special forces and local police.

**May 19th, Wardak:** One employee is caught in crossfire between Afghan security forces and armed opposition groups at an SCA clinic.

**June 3rd, Patika:** A girl in first grade in one of SCA's schools is killed together with her whole family in an American drone attack. The family was leaving their village to celebrate Eid at the end of Ramadan.

**June 4th, Patika:** One of SCA's teachers is killed in an American drone attack. He had been working for SCA since 2013.

**June 10th, Ghazni:** Taliban force SCA to stop building a school, saying SCA is lacking authorisation from central levels. Mediation yielded no results, leading SCA to cease building and reallocate the resources to another area where the establishment of a new school was accepted.

**June 19th, Wardak:** Local militia assault an SCA employee to force him to leave his position and the region.

This event is part of a local conflict with ethnic components.

**June 25th, Wardak:** A student at SCA vocational training for people with disabilities is killed on the way home by unknown men.

**June 29th, Balkh:** Taliban threat and demand for SCA school inspectors to collect taxes from SCA teachers. The situation is resolved after mediation by community development councils in the area.

**July 2nd, Wardak:** A student in sixth grade in a school for children in nomad families is hurt by crossfire between an armed group and police forces. The fighting continues all day and 16 classes in the area is closed until the next day.

**July 8th, Wardak:** Afghan security forces raid the same health clinic they attacked on March 8th. Two employees and two patient companions are killed. SCA's clinic manager is abducted but released two weeks later. 42 clinics in the province were closed for nine days as a precaution after this.

**July 20th, Kunduz:** A village elder is shot and dies in a school in connection with a family conflict.

**August 21st, Kunduz:** A female teacher is murdered in her home in connection with a family conflict.

**September 22nd, Wardak:** A car carrying four SCA employees is stopped by an armed opposition group. The employees are abducted and questioned, but released in exchange for vowing to never return to the region.

**December 5th, Patika:** A teacher is killed by crossfire from a military skirmish outside his home.

**December 22nd, Kunduz:** SCA education program manager in the province is urged to seek approval for the work from the Taliban leadership.

Beyond these incidents, SCA and the employees of the organisation was affected by at least three armed robberies, five traffic accidents, four fires and seven shootings or grenade attacks without personal damage. On at least four occasions armed opposition groups have attempted to influence SCA's recruitment of personnel. ●

# The Board in 2018–2019

The board consists of nine members and two substitutes and has the overall responsibility for all activities in Sweden and Afghanistan.

## **Peder Jonsson, chairperson**

Elected in 2010, chairperson since May 2014. Contact person to the Kabul local committee. Senior partner of Kream and 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.

## **Kajsa Johansson, deputy chairperson**

Elected in 2015. PhD student at the Linné University in Växjö. Former civil society coordinator for SCA in Afghanistan and has worked for several organisations in Mozambique. Received an award from the Swedish Development Forum for her work in the field of development aid. Lives in Hjo.

## **Shirin Persson**

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

## **Anna-Karin Johansson**

Elected in 2019. Journalist with several management positions at government agencies on her resumé. Secretary General for SCA 2013–2017 and from 2018 Secretary General for RFSU. Lives in Stockholm.

## **Joar Forsell**

Elected 2019. Chairperson of the Liberal Youth League since 2016. Member of the board of the Liberal Party. Member of parliament since 2018 and among other things substitute member of the foreign committee. Lives in Stockholm.

## **Bengt Ekman**

Elected in 2017, contact person to the local committee in Stockholm. Experience from the Unit for Afghanistan at Sida with many visits to the country, 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.

## **Hamid Zafar**

Elected in 2018. Head of education in the municipality of Mullsjö, lecturer at the principal training programme

at Karlstad University and former administrator at the Swedish Schools Inspectorate. Has been involved in SCA for a long time and served as chairperson in the local association for Gothenburg. Lives in Mullsjö.

## **Helené Lackenbauer**

Elected in 2018. Head of research at the Swedish National Defence Research Institute with a focus on peacekeeping operations, civilian-military cooperation and gender equality. Has worked for the International Red Cross, Diakonia and the Church of Sweden. Has served on numerous international missions as advisor for both humanitarian and military operations. Lives in Uppsala.

## **Azadeh Rohjan Gustafsson**

Elected in 2018. Member of Parliament for the Social Democrats representing the county of Stockholm since 2014, previously serving as international secretary for the Swedish Social Democratic Youth League in 2010–2013. Has previously served as chairperson of the Social Democratic Party in Upplands Väsby and has studied political science and the BA programme in oriental studies. Lives in Upplands Väsby.

## **Anders Rosén, substitute**

Elected in 2019. Journalist who's worked at Swedish Television and with communication at government agencies. Worked as communications coordinator for SCA in Kabul 2012–2014. Works as head of communication for Mora municipality. Has an elected position centrally in Amnesty. Lives in Rättvik.

## **Abdurrahman Toryalay, substitute**

Elected in 2019. Abdurrahman came to Sweden five years ago to study at Chalmers University of Technology and works as a project manager in Göteborg. Graduated from civil engineering program in Turkey before arriving in Sweden and has some experience working as an engineer in Afghanistan. Beyond his native language Pashto, he speaks Dari/Farsi, Turkish, Urdu, English and Swedish. Lives in Göteborg.

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The board's work is governed by the association statutes and board procedures. In 2019, the board held seven ordinary and one constituent meeting.

# Administration report

## Final account

### The operations in general

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. In accordance with the statutes §1.2, the purpose of SCA is to:

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

SCA's mission is to empower individuals, local communities and local organizations to participate fully in society and influence their own development

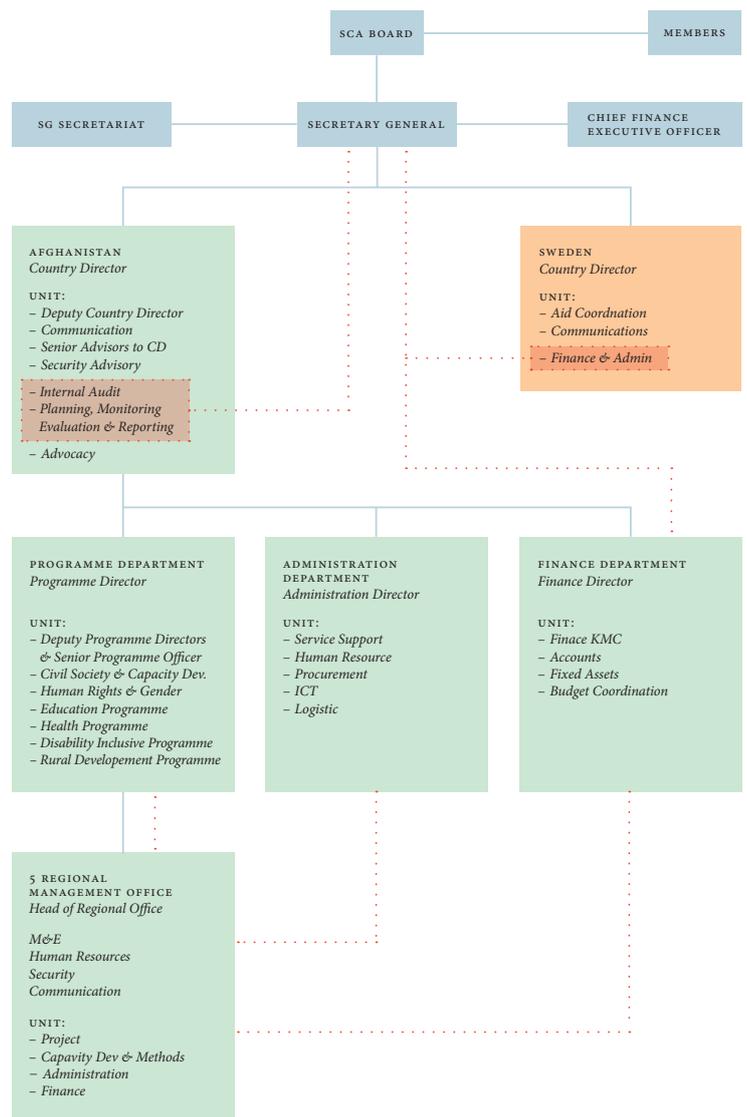
In the medium term, SCA's objectives were formulated in the strategic plan for 2018-2021, where 2019 represented the second year of the current strategic period.

SCA's work covers three strategic methods: basic services such as health care and education, capacity development of, for instance, village councils or local authorities and advocacy work in Afghanistan, Sweden and internationally. SCA prioritises working in geographical areas not covered by the government or other organisations, as well as working with people who are excluded from accesses to health care or education services. SCA is an independent organisation, even though it collaborates with other civil society actors locally, nationally and internationally.

In 2019, the membership organisation consisted of eleven local associations in Sweden and one in Afghanistan. The secretary general works in both Sweden and Afghanistan but mainly out of Stockholm. The work in Afghanistan is managed through five regional offices with support from the Kabul Management Office (KMO). KMO is headed by a country director and consists of units for administration, finance and programmes.

In Sweden, the communication unit supports local associations and members, while also being responsible for social media, media contacts and the website www.sak.se. It also publishes the magazine Afghanistan-Nytt four times a year as well as other forms of information.

## SAKs organisation



## TARGET GROUPS

UPDATED DECEMBER 2019



› Fundraising activities are carried out by staff and members. SCA belongs to the Swedish Fundraising Council (formerly FRII, now Giva Sverige) and has 90-accounts. The activities are reviewed annually by Swedish Fundraising Control. SCA complies with the Giva Sverige (formerly FRII) code of quality and in 2019 it compiled an efficiency report on the preceding year of operations. In Sweden, there are also support units for finance and administration, units for aid coordination and the secretary general's secretariat.

In 2019, SCA continued to support village schools in rural areas. SCA also worked on including children with disabilities in public schools, capacity development of teachers and authorities, supporting local school councils, teachers associations and so-called coaching classes, an opportunity for girls who have dropped out of school to resume their education to eventually graduate primary or secondary education. SCA also engaged in advocacy work at both the local and national level.

In the field of health, SCA was responsible for basic primary and emergency care in the province of Wardak within the national system SEHATMANDI. Other activities included the training of midwives and nurses, supporting professional associations, advocacy work, information work in villages and schools and capacity development of civil society and authorities.

Village councils received support for internal elections and decision-making, in their planning and implementation of infrastructure projects and in terms of forming savings and loan associations in villages. Individuals and groups were supported through vocational training and were able to participate in producer groups.

SCA prioritises the inclusion of people with disabilities in all its interventions, such as education and health

care. SCA also carries out targeted interventions, such as vocational training and physical rehabilitation, as well as capacity development of civil society.

### Developments of note during the fiscal year

Late in autumn of 2018 SCA lost the contract bid for executing the healthcare program SEHATMANDI in the Laghman province. On January 1st 2019, SCA handed over the operation to the organization HealthNet.

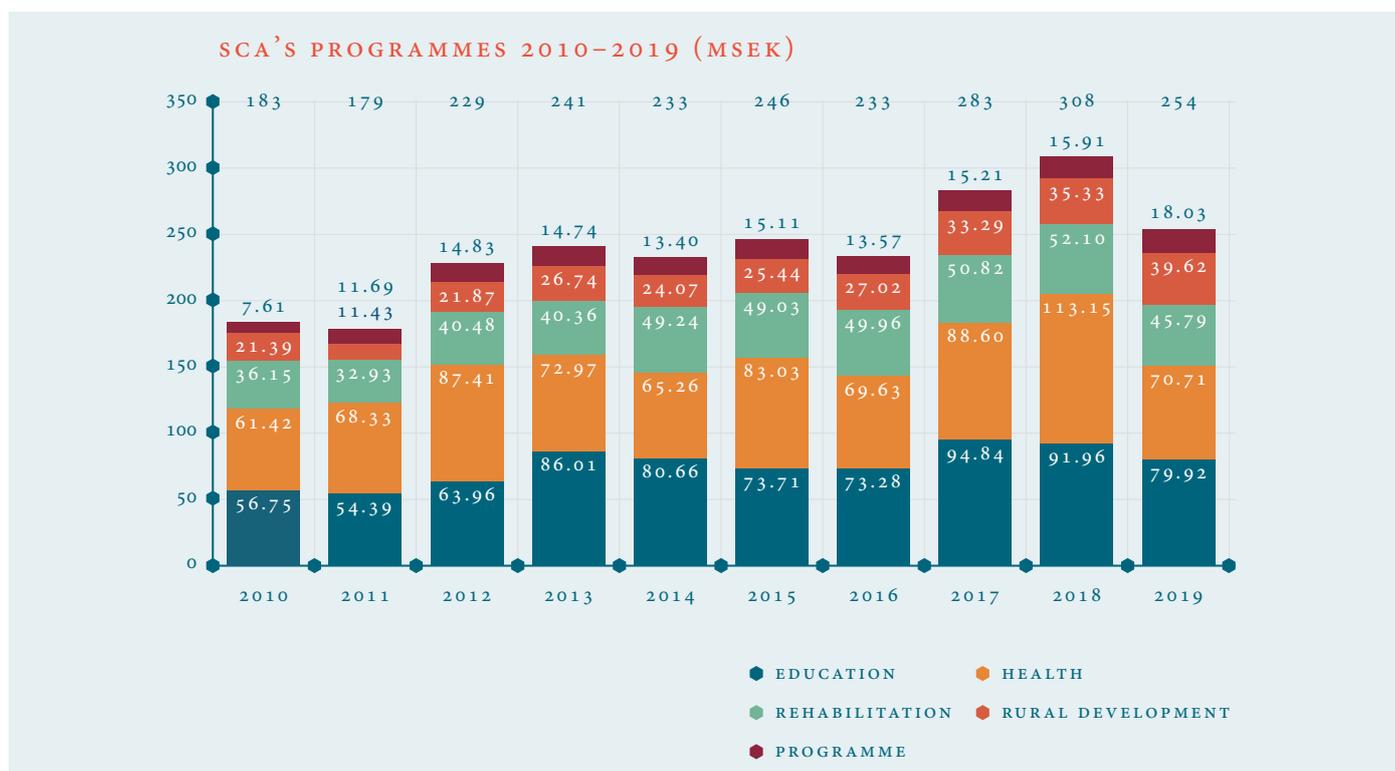
### Results and effects

SCA reports on results and effects in relation to five strategic objectives set out in the strategic plan for 2018–2021. It is important to distinguish between results in terms of completed activities and in terms of long-term change, but also to recognise that determining causal relationships is hard even in the best of circumstances. Number of patients or students may be measured on an annual basis, whereas measuring effects requires a longer perspective. In the annual report for 2017, outcomes of activities were reported over a longer period of time.

Below is a selection of results noted in 2019.

#### Objective 1 – Improved health: Improved health and reduced malnutrition among SCA's target groups

- Improvements were noted during the year regarding access to and quality of care for pregnant women, as well as postnatal care.
- The utilization of healthcare in Wardak, where SCA is responsible for primary and secondary healthcare is reported to have increased from 2.3 visits per person to 2.5 visits per person.
- Access to rehabilitation for persons with disabilities was



Financial five-year summary	2019	2018 (ADJUSTED)	2018*	2017	2016	2015
Operational income	312,7	373,0	353,1	324,3	293,6	284,3
Earmarked funds	264,0	321,7	321,7	290,2	240,9	251,9
Own fundraising	3,3	5,5	5,5	3,6	3,6	3,4
Administrative costs	37,2	27,8	27,8	26,7	24,2	24,9
Result	8,2	18,0	-1,9	3,9	24,9	4,1
Result after financial investments	8,5	18,1	-1,4	3,9	24,9	4,4
Balance sheet total	169,5	151,3	151,3	155,6	140,8	105,0
Fundraising and administrative costs in % of total operational income	12,9%	8,9%	9,4%	9,3%	9,5%	10,0%

\* Income for 2018, including other income (income from exchange rate difference and amortization of long-term liabilities) was 373.0 MSEK which made the 2018 result 18.0 MSEK. The operating result after financial investments was 18.1 MSEK. Fundraising- and administration costs had a share of 8.9% of total revenue, including other income.

- improved. This is reflected in, among other things, that patients interviewed were more satisfied with the services.
- Regarding the objective more knowledge and changed hygiene and health routines, the change is slower.
- Advances have been made in strengthening the capacity of local health shuras.

**Objective 2 – Access to education: All children in the communities in which SCA operates should be able to improve their study results.**

- Both the number of classes and the number of students have increased during the year, the latter by about 8 percent.
- Quality of education is one of the big challenges in the country, therefore SCA has given further training to 772 teachers in 2019. One result is that 96 percent of students reach a passing grade in years 4, 6 and 9. The target number for the strategic plan is 97 percent.
- Access to education for students with disabilities increased in 2019. The target number for the entire strategic period is reached for girls and for boys it's surpassed by 24 percent. This is both a success and an expression of the unequal access to education.
- SCA strives to have school management shuras (SMS) in the villages, attached to every school. In 2019, 69 percent of schools had a functioning school management shura linked to it.
- Dropping out of education is common and a big challenge. During the year it was confirmed how important proximity to a school is for the students chances of following through. An interesting result is that students with disabilities that are integrated in mainstream schools are less likely to drop out than students without disabilities.

**Objective 3 – Livelihood opportunities and local development: People in rural local communities are to participate in their own and local social development, which improves livelihood opportunities and creates security in difficult situations.**

- More than 6 000 persons from especially vulnerable families were able to get interest free loans from their savings groups, 72% of them reported being able to

increase their annual income beyond the borrowed amount because of it. Interest in savings groups is steady and everything points to them being viable.

- Community Development Councils (CDC) continued with support from SCA to execute their planned projects. SCA expanded its Community Governance and Livelihood project in Samangan and Nangarhar. At the end of the year, the work included more than 1 000 communities in 12 districts over 5 provinces.
- It's a success that the Ministry for Rural Development during the year decisively increased the budget for support to those CDC:s which received training and support from SCA in the previous year. This is important, so a main goal is to get local authorities to live up to their obligations.

**Objective 4 – Public and political commitment: Strengthened popular and political commitment regarding human rights in Afghanistan.**

- Regarding popular and political commitment, no clear progress can be reported. Popular and political support for rights have been weakened as part of general trend linked to questioning of international aid and its efficiency. The Swedish government's support for Afghanistan is however unchanged and Sweden is expected to live up to its commitments.
- SCA hasn't reached its goals of fundraising from the general public, instead there is a small decline.
- In spite of a high level of media coverage and visibility, SCA hasn't been able to reverse the trend of declining membership figures.
- Even though SCA has the ability to influence decision-making in Sweden to some degree, the number of opportunities to do so aren't many. Few decisions are made in Sweden that directly affect SCA's target groups.

**Objective 5 – Credibility and sustainability: SCA should become an even more credible and sustainable organization where staff and target groups work together to carry out their mission.**

SCA's fifth strategic objective concerns sustainability and organisational development. In 2019 SCA initiated work on 13 components (or building blocks) that will be ong-

- › oing for the remainder of the strategic period. The work on these components have reached varying levels of progress, but areas that are affected are staff, transparency and accountability, security, IT, software for finance and procurement, and more.
  - Progress was made in decentralizing decisions and mandates to the regional management offices.
  - Systems for finance, logistics, procurement and recruitment have been surveyed and updated.
  - Multiple efforts have been made to strengthen awareness and internal culture regarding corruption, including improved alternatives to report irregularities as well as information efforts in local languages.
  - SCA's manual for risk management has been updated and adapted to international standards. The risk management plan has been updated.
  - A challenge has been insufficient premises to measure the work regarding strategic objective 5 against.

## Significant developments during the financial year

### Members and annual meeting

In 2019 SCA had 2919 members, which is 171 less than the previous year.

The annual meeting was held at Scandic Star Hotel in Lund. Out of 80 possible delegates, 63 were present. SCA continued using a so-called opinion square for discussing motions in order to include as many people as possible in the discussions.

At the meeting, the past two years work with developing SCA's membership association was presented through a final report from the association committee and a progress report on the membership association project MR2021. One result of MR2021 was a number of suggestions to change the statutes regarding 1) Transition from delegates appointed by local committees to one member-one vote for voting at the annual meeting, 2) Regulation for the election of nominating committee, 3) The possibility of forming a local committee outside Sweden is abolished, 4) Regulation of other forms of activity and engagement, 5) Clarification of the role of the executive committee and work method. The board's proposals were approved by the annual meeting.

Two motions were presented to the annual meeting. One, on instituting the term "local association" in stead of "local committee" was approved. A motion on a suggestion box for SCA members and staff was not approved.

The membership fee remained unchanged.

### Fundraising

#### Figures in parenthesis refer to the year before

The result of SCA's fundraising to the 90-accounts 90 07 80-8 and 90 01 20-7 was MSEK 13 (14.6). Of this result, MSEK 6.4 (6.6) came from monthly donors and MSEK 6.6 (7.9) from other donations. The cost for fundraising was MSEK 3.3 (5.5), or 25.4% (37.5%) of the revenue. Of the MSEK 3.3 reported as fundraising costs, approximately MSEK 0.1 have primarily been used for increasing and disseminating knowledge regarding SCA and Afghanistan.

SCA is a beneficiary of the Postcode Lottery and received MSEK 16.2 million as a basic contribution in 2019. Water for All contributed with MSEK 0.18. In addition to SCA's own fundraising efforts, Radio Aid, the Jochnick Foundation and Afghan Connection also contributed with MSEK 13.2 (13.1).

### Management and decisions

SCA revises key policy documents on a continual basis. In 2019, SCA adopted or revised, among other things:

- Statutes
- The organization chart
- Financial rules and regulations
- Plan for equal rights and opportunities (Sweden)
- Communication platform (Sweden)
- Procurement manual (Afghanistan)
- Crisis management manual (Afghanistan)

### Present and future risks

SCA is exposed to a wide spectrum of risks: physical risks for staff members and target groups, the risk of corruption and misappropriation offenses when projects cannot be sufficiently monitored as well as the risk of quality decreasing to the extent that interventions become meaningless to the target groups. In some respects, the conflict in Afghanistan has continued to escalate during the year and represents a growing challenge. The conflict results in difficulties in terms of logistics and monitoring, in addition to risks for both staff members and target groups.

The Afghan banking sector remains a financial risk and a practical problem. However, SCA has continued to reduce its use of cash and is increasingly shifting to paying out salaries via banks. SCA is still dependent on a small number of large donors for its work. The portion of own funds raised is relatively low, which could pose a risk in terms of continuity.

Fluctuating exchange rates between USD, SEK and AFN makes predictions difficult and thus constitutes 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 the relevant donors.

### Financial results and position

#### Figures in parenthesis refer to the year before.

SCA has a continued stable financial basis. The balance sheet total was MSEK 169.5 (151.3) in 2019 and includes MSEK 123.7 (114.6) in working capital and earmarked gifts belonging to the organisation as a whole. Working capital including earmarked funds increased by MSEK 9 (18.8) from 2018 to 2019. The average exchange rate in 2018 was SEK 1 = AFN 8.2 and USD 1 = AFN 78.4. In 2019, there was no major loss of money or goods, apart from what is accounted for under the heading of Corruption and anti-corruption.

### Sustainability information

In the current strategic plan, SCA has for the first time included sustainability and organisational development as



a goal of its own. This means that interventions in this area will be followed up in the same way as with regard to the programme activities. 18 interventions were identified, 13 of which were initiated in 2019.

SCA doesn't surpass the criteria for being obligated to report according to Årsredovisningslagen (law for annual accounting), however the reporting of our fifth strategic objective corresponds to a high degree to the requirements for sustainability reporting. During the year SCA has begun implementing the following 13 (of a total of 18) interventions in organizational development, most of which bears relevance for sustainability

- Implementing a communication platform
- Link planning and budget together
- Development plan for management training
- A standardised training program for all staff
- A plan for increased transparency and inclusion in recruiting processes
- A strategic evaluation of the long term needs for expatriate staff including a strategy for nationalising Afghan activities
- Further development of auditing and risk analysis
- A plan to attract, retain and develop female staff
- Gender aware budgeting
- Rollout of action plan for security analysis
- Internal values (how they are described in SCA documents and how they are actually perceived)
- Updated funding strategy including a survey of sustainability
- Policy for protection of children, rollout
- Cooperation and coordination between communication and advocacy units

Besides these interventions, SCA made efforts during the year to improve compliance with internal control systems and strengthen an internal culture of anti-corruption.

Considerable resources have been invested to improve staff security. Also refer to the chapter Strategic Objective 5 – Credibility and sustainability.

Based on a previous environmental and contextual analysis there is an awareness of SCA's weak track record regarding interventions for environment and climate. However, the analysis also showed that informal environmental measures, guidelines, strategies and activities are many. Those are valuable and show that even if SCA doesn't use the terminology, environment issues are considered to a high extent within programme work. The analysis also showed SCA's potential in the good practical knowledge of environmental issues and leadership of staff and partners. Environmental impact assessments are mandatory for all interventions and SCA carries out activity within, among others, the fields environmental education, sustainable programs, cooperative management of natural resources, climate measures and environmental law.

During the year, discussions were initiated about organic goods and services in three provinces. This led to the formation of environmental subcommittees to community development councils, which subsequently supported the local community in better handling of solid waste in 51 villages and replanting of forest in 68 villages. SCA also promoted the use of environment- and climate-smart technology in common infrastructure, for instance solar energy to run groundwater abstraction or cover other common energy needs of the community.

### Corruption and anti-corruption

Afghanistan is one of the countries most affected by corruption in the world. SCA's systems and mechanisms for reporting, investigating and reporting irregularities underwent a thorough review and development process during the year to ensure that all reports are received confidentially, are given a thorough assessment and that management take

- › action in the time stipulated. The framework for handling reports of corruption is available in two policy documents:
  1. **The anti-corruption policy** defines and establishes SCA's expectations in relation to its staff and how reporting, investigations and follow-up are expected to be carried out. It also stipulates that the organisation is obliged to protect whistle-blowers, which information is reported by the organisation and what is considered confidential.
  2. The manual for **procedures in relation to anti-corruption and mechanisms for reports** describes responsibilities, procedures and the maintenance of mechanisms for anti-corruption.

Suspected cases of irregularities are investigated by the Internal Audit Unit (IAU). Decisions about investigations, and when necessary consequences, are delegated to the country managers for Afghanistan and Sweden respectively. The ultimate responsibility for all anti-corruption measures lies with the Secretary General, who also has full insight into the reporting, management and follow-up on suspected cases and is able to rescind the delegation at any time, for instance if there is any suspicion of a conflict of interest.

The further development over the year included among other things supplementary training for the IAU in order to strengthen its capacity to investigate. Tools and methods for internal auditing have also been updated to comply with the international standard specified by Institute of Internal Auditors.

There was a total of 42 complaints made through SCA's systems for reporting suspected corruption in 2019. A majority of cases wasn't what could be classified as corruption but was concerning conflicts in the workplace, appeals of decisions or didn't contain enough information to move forward. Eight cases were investigated over the course of the year and four of those were still being investigated by the end of the year. The eight cases were distributed over all SCA regional offices in Afghanistan.

One case during the year was investigated and concluded to be a case of embezzlement. The donor Sida, the SCA board and Swedish Fundraising Control have all been informed about this. During a routine control in the spring the finance department discovered that an employee in the administration department had embezzled funds meant for the payment of customs tariffs to government agencies in Kabul and Herat.

The investigation was able to show that the employee among other things had re-used the same documentation for payment on several occasions. But also that other units within the organisation had lapsed by accepting copied and forged documentations, not controlling the documentation thoroughly enough, and by breaking the limits for cash payments. SCA is taking measures to increase control and ensure compliance with the rules and regulations.

The embezzlement is estimated to be the equivalent of 171 000 SEK. Of that amount, 28 298 SEK came from the World Bank and 74 695 SEK came from Sida. The remainder came from SCA's own funds. The loss will be covered in

its entirety by SCA's reserves. The employee was discharged in November 2019.

## 2021 and future development

In January of 2019, SCA handed over responsibility for primary and emergency care (BPHS and EPHS) in Laghman to Health Net after having lost the bidding process in the province. During the year, SCA therefore started to investigate the possibility of making a more strategic contribution to the Afghan healthcare sector in the future.

## Management

SCA's secretary general Andreas Stefansson is based in Stockholm but works periodically in Afghanistan. The country manager in Afghanistan Sonny Månsson completed his assignment during the year and was succeeded in November by Daniel Madhani. Anna Ek left the position as press secretary in April to take up the position of country manager for Sweden. She succeeded Jens Rosbäck who left the position the previous year. The highest position responsible for SCA's finances changed during the year when Dr Shah Mahmood left the role as head of the finance department in Kabul to assume the newly established position of Chief Financial Officer. The position is stationed in both Afghanistan and Sweden.

## Employees

Figures in parenthesis refer to the year before.

On December 31, SCA had 5 760 (6 318) employees in Afghanistan and Sweden. In Afghanistan, 4 366 (4 753) individuals were field staff working in various projects. Of the staff in Afghanistan, 70% were men and 30% women. Of 12 expatriate staff, 3 were women. At the Stockholm office, there were 22 employees, 14 of whom were women. Sickness absence among staff in Sweden 2019 was 2.84%, none of whom were on long-term sick leave. Of 22 employees, 6 individuals ended their contract during the year, 2 of whom due to a fixed-term employment contract expiring.

## Board and management

SCA's board consists of nine members and two substitute members. In 2019, the board held six ordinary and one constituent meeting. Attendance in 2019:

### *Resigned at the 2019 Annual Meeting*

Anders Fänge (substitute), 3 meetings out of 3.  
 Dag Klackenber, 2 meetings out of 3.  
 Lotta Sjöström Becker, 0 meetings out of 3.  
 Björn-Åke Törnblom (substitute), 3 meetings out of 3.

### *Sitting*

Kajsa Johansson, 7 meetings out of 7.  
 Peder Jonsson (chairperson), 7 meetings out of 7.  
 Shirin Persson, 3 meetings out of 7.  
 Bengt Ekman, 6 meetings out of 7.  
 Hamid Zafar, 5 meetings out of 7.  
 Helené Lackenbauer, 5 meetings out of 7.  
 Azadeh Rojhan Gustafsson, 3 meetings out of 7.

## Income statement

(TSEK)	Note	2019	2018
<b>Operating income</b>			
Membership fees	14	902	1 068
Donations	3,14	34 288	31 778
Contributions	3,14	275 605	319 952
Net sales	14	1 255	305
Other operating income	15	675	19 933
<b>TOTAL OPERATING INCOME</b>		<b>312 725</b>	<b>373 037</b>
<b>Operating costs</b>			
Costs for the objective	4,5,14	-264 017	-321 700
Fundraising costs	4,5,14	-3 284	-5 485
Administration costs	4,5,14	-37 265	-27 843
<b>TOTAL OPERATING COSTS</b>		<b>-304 566</b>	<b>-355 028</b>
<b>Result from operations</b>		<b>8 159</b>	<b>18 009</b>
<b>Result from financial investments</b>			
Other interest income and similar profit/loss items		331	64
<b>TOTAL RESULT FROM FINANCIAL INVESTMENTS</b>		<b>331</b>	<b>64</b>
<b>Result after financial result</b>		<b>8 490</b>	<b>18 073</b>
<b>PROFIT/LOSS OF THE YEAR</b>			
		<b>8 490</b>	<b>18 073</b>
	<b>Note</b>	<b>8 490</b>	<b>18 073</b>
<b>Change of earmarked funds</b>	14	-	0
Profit/loss for the year according to the income statement (see above)		4 141	22 078
Utilisation of earmarked funds from previous years		-17	32
Earmarked funds not utilised during the year		4 366	-4 037
Transferred to working reserve		4 141	22 078
Remaining amount for the year/change in capital brought forward		-17	32

### Appointed in 2019

Abdurrahman Toryalay, 3 meetings out of 4.  
Anders Rosén, 4 meetings out of 4.  
Joar Forsell, 1 meeting out of 4.  
Anna-Karin Johansson, 3 meetings out of 4.

The board's working committee met once. Reza Javid and Asem Toukhy were elected as internal auditors of the Annual Meeting with Christer Persson and Marie Sallnäs

serving as substitutes. The Annual Meeting elected Maria Bodänge, Mari Enquist, Najib Newsadi and Tomas Jansson to the election committee with Lennart Kotsalainen convening the committee. The Annual Meeting authorised the procurement of Fredrik Sjölander, KPMG, as authorized public accountant. SCA's activities in Afghanistan were audited by A.F. Ferguson & Co., Price Waterhouse Cooper in Islamabad. ●

## Balance sheet

(TSEK)

ASSETS	Not	2019	2018
<b>Tangible fixed assets</b>			
<i>Equipment</i>	6	1	1
		1	1
<b>Financial fixed assets</b>			
<i>Long term securities</i>	7	3 142	2 490
<i>Long term receivables</i>	8	4 998	6 308
		8 140	8 798
<b>FIXED ASSETS, TOTAL</b>		<b>8 141</b>	<b>8 799</b>
<b>Current assets</b>			
<b>Current receivables</b>			
<i>Accounts receivables – trade</i>		2 803	2 898
<i>Other receivables</i>		10 281	10 749
<i>Receivable on granted but not received grants</i>	11	8 835	9 741
<i>Prepaid expenses and accrued income</i>	9	1 844	1 049
		23 764	24 439
<b>Cash and bank balances</b>	13	137 616	118 108
<b>CURRENT ASSETS, TOTAL</b>		<b>161 380</b>	<b>142 547</b>
<b>ASSETS, TOTAL</b>		<b>169 520</b>	<b>151 346</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<i>Donation capital</i>		391	391
<i>Operational reserve</i>		62 272	57 789
<i>Earmarked funds, SCA fundraising</i>		55 284	53 076
<i>Earmarked funds, Post Code, Water for all</i>		3 780	1 395
<b>PROFIT/LOSS BROUGHT FORWARD</b>		1 965	1 983
		123 692	114 634
<b>Provisions</b>			
<i>Other provisions</i>	10	13 209	11 161
		13 209	11 161
<b>Current liabilities</b>			
<i>Accounts payable – trade</i>		5 315	7 852
<i>Tax liabilities</i>		36	103
<i>Liability on received but not utilised grants</i>	11	23 814	12 938
<i>Other liabilities</i>	16	386	1 549
<i>Accrued expenses and deferred income</i>	12	3 068	3 109
		32 619	25 551
<b>EQUITY AND LIABILITIES, TOTAL</b>		<b>169 520</b>	<b>151 346</b>

## Changes in Equity

	Donation capital	Operational reserve	Own fundraising	Earmarked funds, Postcode and Water 4 All	Balance brought forward and balance of the year	Total Equity
<b>Opening balance</b>	391	57 789	53 076	1 395	1 983	114 634
Exchange rate effect on opening balances in Afghanistan	-	342	284	(58)	-	568
Adjusted opening balance	<b>391</b>	<b>58 131</b>	<b>53 360</b>	<b>1 337</b>	<b>1 983</b>	<b>115 202</b>
<b>Changes during the year</b>	-	830	-	-	-	830
<b>Earmarked</b>						
- by the donor	-	-	12 991	21 297	-	34 288
- by the board	-	1 067	-	-	1 265	2 332
- by the annual meeting	-	-	-	-	-	-
- transferred to Operational Reserve	-	2 244	(2 244)	-	-	-
<b>Used funds</b>	-	-	(8 824)	(18 854)	(1 283)	(28 961)
<b>RESULT OF THE YEAR</b>	-	4 141	1 923	2 443	(17)	8 490
<b>CLOSING BALANCE</b>	<b>391</b>	<b>62 272</b>	<b>55 283</b>	<b>3 780</b>	<b>1 966</b>	<b>123 692</b>

## Cash flow statement

(TSEK)

	Note	2019	2018
<b>Operating activities</b>			
Operating profit/loss		8 490	18 073
		<b>8 490</b>	<b>18 073</b>
Interest received		331	64
<b>CASH FLOW FROM OPERATING ACTIVITIES BEFORE CHANGES IN WORKING CAPITAL</b>		<b>8 821</b>	<b>18 137</b>
Changes in working capital		568	776
Changes in provisions		2 049	-162
Changes in current receivables		1 985	-12 829
Changes in current liabilities		6 736	-22 954
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>11 339</b>	<b>-35 168</b>
<b>Investments</b>			
Acquisitions of tangibles assets		-652	-1 029
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>-652</b>	<b>-1 029</b>
<b>CASHFLOW OF THE YEAR</b>		<b>19 507</b>	<b>-18 061</b>
Cash and cash equivalents at the beginning of the year		118 108	136 169
Cash and cash equivalents at year-end	13	137 616	118 108

## 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, BFAR 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 SCA's 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.

**EAR MARKED FUNDS** 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 SCA's 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

International SCA staff working in Afghanistan are exempted from tax payment on salaries in Afghanistan according to a duly signed protocol between SCA and Afghanistan Ministry of Foreign Affairs in 1992. However, in October 2016, the Tax Department of the Afghan Government informed SCA as well as several other organisations, that they do not recognize exemptions and therefore SCA

should pay taxes on international staff salaries retroactively from the date when the tax law was introduced (2005) until end of 2016, including a penalty for late payment.

In April 2018, the Tax Department of the Afghan Government instructed all ministries and government departments in Afghanistan, including banks and custom departments, not to process SCA financial transactions or facilitate SCA work. The decision of the tax department was intended to force SCA to comply with the demand of the Tax Department and retroactively pay taxes on the international staff salaries from the year 2005 to end of 2016. As a result, one of the banks in which SCA had bank accounts decided to freeze two of the bank accounts. Further, custom departments all over the country blocked SCA imported goods and supplies.

Meanwhile, the Tax Department of the Afghan Government offered SCA a 95% reduction of the penalty on the tax payment. The deadline for accepting the amnesty was set to 20th October 2018. As SCA operations became increasingly affected, before the deadline, the SCA Board decided to comply and pay the tax on international staff's salaries for the year 2005- 2016 (MSEK 9,1 including 5% penalty).

For two years SCA has been in intensive communication with the Ministry of Finance and Ministry of Foreign Affairs of Afghanistan, even sending a petition to the President of Afghanistan. After paying the tax, SCA received a letter from the Ministry of Finance acknowledging that SCA protocol of 1992 with ministry of foreign affairs was in fact valid, confirming that SCA should actually not pay tax on international staff salaries in Afghanistan. Hence, SCA has booked the amount as receivable from the government of Afghanistan as per 31-12-2018. The tax department has not reimbursed the amount to SCA and therefore, the amount remained as receivable from the tax department in the SCA balance sheet as per 31-12-2019. The tax department is working to find a mechanism for paying back the amount to SCA however, due to many decision-making layers in the ministry of finance, revenue department, the process is time consuming.

## Note 3 – Fund Raised

### DONATIONS ACCOUNTED FOR IN THE INCOME STATEMENT

<b>Fundraising:</b>	<b>2019</b>	<b>2018</b>
<i>Public</i>	10 991	12 366
<i>Companies</i>	-	234
<i>Post Code Lottery</i>	21 202	17 000
<i>Kerstin and Jan-Olov Erickssons stiftelse</i>	2 000	2 000
<i>Water 4 All</i>	95	178
<b>TOTAL DONATIONS ACCOUNTED FOR IN THE INCOME STATEMENT</b>	<b>34 288</b>	<b>31 778</b>

### DONATION NOT INCLUDED IN THE INCOME STATEMENT\*

#### Contributions accounted for as income

<i>Fundraising:</i>		
<i>Radio Aid</i>	7 209	4 178
<i>Jochnick Foundation</i>	1 212	823
<i>Afghan Connection</i>	3 727	6 131
<b>TOTAL CONTRIBUTION FROM PUBLIC</b>	<b>12 148</b>	<b>11 132</b>

#### Grants from public agencies, authorities and institutions

<i>Sida 2018–2021</i>	193 187	192 757
<i>European Commission</i>	3 604	8 206
<i>Ministry of Public Health (BPHS &amp; EPHS)</i>	55 518	92 148
<i>WHO, UN</i>	837	2 954
<i>The Embassy of Finland</i>	-	-
<i>WFP</i>	993	1 102
<i>MRRD (citizen Charter projects)</i>	9 319	11 144
<i>Others (small grants from different donors)</i>	-	510
<b>TOTAL GRANTS FROM PUBLIC AGENCIES, AUTHORITIES AND INSTITUTIONS</b>	<b>263 458</b>	<b>308 821</b>

<b>TOTAL CONTRIBUTIONS ACCOUNTED FOR AS INCOME</b>	<b>275 605</b>	<b>319 952</b>
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#### Total Fundraising consist of the following:

<i>Total Donations accounted for in the income statement</i>	34 288	31 778
<i>Donation not included in the income statement*</i>	-	-
<i>Total Contribution from Public</i>	12 148	11 132
<b>TOTAL FUND RAISED</b>	<b>46 436</b>	<b>42 910</b>

\*SCA has without requirement of remuneration, been given the opportunity to use image rights and advertising program for a value of 16 TSEK. Small gifts from various actors are valued to 1850 SEK.

## Note 4 – Number of employees, staff costs and fees to the board

NUMBER OF EMPLOYEES	2019		2018	
	No of employees	Of whom men	No of employees	Of whom men
Sweden	22	8	22	10
Afghanistan, expatriate staff	12	9	13	9
Afghanistan, locally employed	1359	1078	1529	1182
Afghanistan, project staff	4366	2891	4753	3242
Pakistan, locally employed	1	1	1	1
<b>TOTAL</b>	<b>5 760</b>	<b>3 987</b>	<b>6 318</b>	<b>4 444</b>

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	2018		2017	
	No. at the balance sheet day	Of whom men	No. at the balance sheet day	Of whom men
Board members	9	4	9	4
Secretary General	1	1	1	1
Senior Management except SG	3	2	3	3

SALARIES AND OTHER RENUMRATIONS	2019	2018
Secretary General	823	809
Other employees	188 027	201 539
Sweden	10 478	9 847
Afghanistan, expatriate staff	9 998	9 267
Afghanistan, locally employed	91 976	90 900
Afghanistan, project staff	75 492	91 444
Pakistan, locally employed	84	81
<b>TOTAL</b>	<b>188 850</b>	<b>202 348</b>

SOCIAL SECURITY CONTRIBUTION	2019	2018
<b>TOTAL SOCIAL SECURITY CONTRIBUTIONS</b>	<b>5 628</b>	<b>5 165</b>
of which pension cost	1 799	1 799

The board did not received any remunerations in 2019, nor in 2018.

Out of the total pension costs 232 (239) TSEK relates to the Secretary General.

### VOLUNTARY WORK

The estimation is that 5 individuals contributed a total of 345 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.

## Not 5 – Leasing

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

	2019	2018
<b>Leasing fee that are booked as cost</b>	6 901	7 832
<b>Future leasing fee are due:</b>		
<i>Within 1 year (In Afghanistan)</i>	2 007	1 925
<i>Within 1 year (In Sweden)</i>	1 921	1 797
<i>In 1 to 5 years (In Afghanistan)</i>	737	869
<i>In 1 to 5 years (In Sweden)</i>	2 895	3 984
<i>Later than 5 years</i>	0	0
	<b>7 560</b>	<b>8 575</b>

## Note 6 – Fixed Assets

	2019	2018
<i>Opening acquisition value</i>	36 167	43 066
<i>Exchange rate effect on OB in Afgh.</i>	264	-1 962
<i>This year's purchases</i>	6 337	4 533
<i>Disposals</i>	-1 979	-8 171
<i>Sales</i>	-3 495	-1 298
<b>ACCUMULATED ACQUISITION VALUE</b>	<b>37 295</b>	<b>36 167</b>
<i>Opening contributions</i>	36 166	43 065
<i>Exchange rate effect on OB in Afgh.</i>	264	-1 962
<i>This year's contributions</i>	6 337	4 533
<i>Sales and disposals</i>	-5 473	-9 469
<b>CLOSING CONTRIBUTION</b>	<b>37 294</b>	<b>36 166</b>
<b>NET VALUE</b>	<b>1</b>	<b>1</b>

## Note 7 – Longterm investments held as assets

	2019	2018
<i>Opening acquisition value</i>	2 520	1 461
<i>Purchase</i>	705	1 059
<i>Sales</i>	-83	0
ACCUMULATED ACQUISITION VALUE	3 142	2 520
<i>Opening accumulated write-downs</i>	-30	-1
<i>This year's write downs</i>	0	-29
<i>Reactivated write-downs</i>	30	0
CLOSING WRITE-DOWNS	0	-30
CLOSING BOOKED VALUE	3 142	2 490
	<b>Booked value</b>	<b>Market value</b>
<i>Swedbank Robur Liquidity fund</i>	1 621	1 482
<i>Swedbank Robur Human fund</i>	45	32
<i>Brummer</i>	1 212	894
<i>Handelsbanken Multi Asset 25</i>	0	82
<i>SEB emerging Marketfond C USD-Lux</i>	10	0
<i>SEB Läkemedel</i>	254	0
TOTAL	3 142	2 490

## Note 8 – Long-term receivables

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

	2019	2018
<i>Opening nominal value</i>	3 006	2 901
<i>Additional receivables</i>	2 287	2 639
<i>Amortisation, deductible receivables</i>	-2 521	-2 417
<i>Exchange rate difference</i>	23	-116
CLOSING NOMINAL VALUE	2 795	3 006
CLOSING BOOKED VALUE	2 795	3 006

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

	2019	2018
<i>Opening nominal value</i>	3 302	5 935
<i>Additional receivables</i>	1 717	0
<i>Amortisation, deductible receivables</i>	-2 841	-2 396
<i>Exchange rate difference</i>	25	-238
CLOSING NOMINAL VALUE	2 203	3 302
CLOSING BOOKED VALUE	2 203	3 302
CLOSING BOOKED VALUE NOTE 8	4 998	6 308

## Note 9 – Prepaid expenses and accrued income 2019

	2019	2018
<i>Prepaid rent</i>	893	645
<i>Other items</i>	952	404
<b>CLOSING BOOKED VALUE</b>	<b>1 844</b>	<b>1 049</b>

## Note 10 – Provisions

10a Staff insurance Afghanistan	2019	2018
<i>Opening booked value</i>	1 695	1 653
<i>Provisions of the year</i>	644	728
<i>Utilised amounts</i>	-565	-620
<i>Exchange rate difference</i>	13	-66
<b>CLOSING BOOKED VALUE</b>	<b>1 788</b>	<b>1 695</b>

10b DP Revolving Loan Fund	2019	2018
<i>Opening booked value</i>	3 389	3 556
<i>Utilised amounts</i>	0	0
<i>Ianspråkstagna belopp</i>	0	-25
<i>Exchange rate difference</i>	26	-142
<b>CLOSING BOOKED VALUE</b>	<b>3 415</b>	<b>3 389</b>

10c Livelihood projects Loan Fund	2019	2018
<i>Opening booked value</i>	6 077	6 113
<i>Provisions of the year</i>	1 717	0
<i>Exchange rate difference</i>	213	-37
<b>CLOSING BOOKED VALUE</b>	<b>8 007</b>	<b>6 077</b>

<b>CLOSING BOOKED VALUE TOTAL NOTE 10</b>	<b>13 209</b>	<b>11 161</b>
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## Note 11 – Donor balances

Givare	Receivable		Liability	
	2019	2018	2019	2018
<i>Sida</i>	323	-	5 568	11 276
<i>European Commission</i>	743	184	-	-
<i>Afghan Connection</i>	-	-	2 153	1 378
<i>Jochnick Foundation</i>	-	-	78	42
<i>Radio Aid</i>	-	-	152	74
<i>Health Net</i>	466	-	-	-
<i>MRRD (Citizen Charter Project)</i>	6 089	5 677	-	-
<i>SEHAT MoPH Projects</i>	-	2 398	15 718	-
<i>IKEA (Shifo)</i>	-	-	-	5
<i>WHO, UN</i>	-	-	144	164
<i>WFP</i>	320	102	-	-
<i>Others</i>	894	1 380	-	-
<b>TOTAL</b>	<b>8 835</b>	<b>9 741</b>	<b>23 814</b>	<b>12 938</b>

### Status av projekt

<i>Sida</i>	Due to delay in procurement of equipment, total Sida funds for 2019 was not spent.
<i>Europeiska kommissionen</i>	Two EC funded project will continue in 2020.
<i>Afghanistan Connection</i>	Afghan Connection uncompleted projects of 2019 will be completed in 2020
<i>Jochnick Foundation</i>	Jochnick foundation project was under spent in 2019
<i>Radiohjälpen</i>	Radio Aid projects were completed and the un-used funds will be paid back to Radio Aid.
<i>Finlands ambassad i Afghanistan</i>	Funds will be received in 2020.
<i>MRRD (Citizen Charter Project)</i>	Citizen Charter project funded by MRRD will continue in 2020
<i>Afghanska hälsoministeriet</i>	SEHATMANDI project in Wardak will continue in 2020.
<i>Ikea (Shifo)</i>	Project ended
<i>WHO</i>	UNICEF and UNDP funded projects concluded and the un-used funds will be paid back in 2020 once the final reports are submitted.
<i>WFP</i>	WFP projects ended in 2019 and the funds will be received once the final report is submitted.
<i>Övrigt</i>	Funds from different small donors will be received.

## Note 12 – Accrued expenses and deferred income

	2019	2018
<i>Vacation debt</i>	1 979	2 003
<i>Accrued employee fee</i>	37	23
<i>Prepaid membership fees</i>	471	428
<i>Other items</i>	581	656
	<b>3 068</b>	<b>3 109</b>

## Note 13 – Liquid Asset

	2019	2018
<i>Cash</i>	88	130
<i>Bank Balances</i>	137 528	117 979
	<b>137 616</b>	<b>118 109</b>

## Note 14 – Details of revenues and costs for 2019

CONSOLIDATED (TSEK)

SOURCE OF REVENUE	Funds received in 2019	Information and member activities in Sweden	Education	Health	Disability
<b>Membership fees</b>	902	1 222	0	0	0
<i>Membership fees from SCA members</i>	902	1 222	0	0	0
<b>Donations</b>	34 288	3 138	4 235	3 749	8 305
<i>SCA fundraising</i>	10 991	136	202	1 250	1 439
<i>Post Code Lottery</i>	21 202	3 002	2 593	2 499	6 867
<i>Family Eriksson</i>	2 000	0	1 440	0	0
<i>Atlas Copco (Water 4 All)</i>	95	0	0	0	0
<b>Contributions</b>	13 167	0	4 687	0	6 737
<i>Radio Aid</i>	7 357	0	0	0	6 737
<i>Jochnick Foundation</i>	1 253	0	1 138	0	0
<i>Afghan Connection</i>	4 557	0	3 549	0	0
<b>Grants</b>	276 328	2 272	70 997	66 965	30 742
<i>Sida core funds for 2018-21</i>	185 000	0	70 997	12 911	27 374
<i>Sida Info</i>	2 075	2 272	0	0	0
<i>UN</i>	1 131	0	0	788	0
<i>IKEA foundation (Shifo)</i>	0	0	0	0	0
<i>European Commission</i>	3 047	0	0	0	3 368
<i>Ministry of Public Health (BPHS &amp; EPHS)</i>	75 224	0	0	52 450	0
<i>WHO</i>	0	0	0	0	0
<i>Health Net</i>	27	0	0	0	0
<i>WFP</i>	775	0	0	816	0
<i>MRRD (Citizen Charter Project)</i>	8 951	0	0	0	0
<i>Others</i>	98	0	0	0	0
<b>Sales</b>	1 255	0	0	0	0
<i>Sales</i>	1 255	0	0	0	0
<b>Others</b>	78	0	0	0	0
<i>Interest, exchange gains/losses</i>	78	0	0	0	0
<b>SUMMA</b>	<b>326 017</b>	<b>6 632</b>	<b>79 919</b>	<b>70 713</b>	<b>45 785</b>

ÄNDAMÅLSKOSTNADER  
264 017

Rural Development	Program dev & support	Investments	Fundraising	Management, administration & security	Total costs of 2019	Net effect donor liability/receivable	Result of the year
0	0	0	0	60	1 283		-381
0	0	0	0	60	1 283		-381
1 171	1 923	0	3 284	1 873	27 678		6 610
1 002	0	0	3 284	-30	7 283		3 708
0	1 923	0	0	1 786	18 669		2 534
0	0	0	0	101	1 541		459
169	0	0	0	17	185		-91
0	0	0	0	724	12 148	1 019	0
0	0	0	0	472	7 209	148	0
0	0	0	0	75	1 212	41	0
0	0	0	0	177	3 727	831	0
38 445	16 110	3 319	0	34 608	263 458	12 870	0
29 434	16 110	3 319	0	30 625	190 770	-5 770	0
0	0	0	0	145	2 417	-342	0
0	0	0	0	49	837	293	0
0	0	0	0	0	0	0	0
0	0	0	0	236	3 604	-557	0
0	0	0	0	3 067	55 518	19 706	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	27	0
112	0	0	0	65	993	-218	0
8 899	0	0	0	420	9 319	-368	0
0	0	0	0	0	0	98	0
0	0	0	0	0	0		1 255
0	0	0	0	0	0		1 255
0	0	0	0	0	0		78
0	0	0	0	0	0		78
<b>39 616</b>	<b>18 032</b>	<b>3 319</b>	<b>3 284</b>	<b>37 265</b>	<b>304 566</b>	<b>13 889</b>	<b>7 562</b>

## Note 15 – Other income

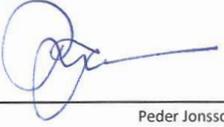
	2019	2018
Uncertain receivables and liabilities written off/reclaimed	928	1 701
Result of closed projects	0	17 789
Exchange rate gain	-253	443
<b>TOTAL</b>	<b>675</b>	<b>19 933</b>

## Note 16 – Other liabilities

	2019	2018
Interest liability	0	0
Others	386	1 549
<b>TOTAL</b>	<b>386</b>	<b>1 549</b>

Stockholm

2020-03-28



\_\_\_\_\_  
Peder Jonsson  
Ordförande



\_\_\_\_\_  
Kajsa Johansson  
Vice Ordförande



\_\_\_\_\_  
Bengt Ekman

Ordförande



\_\_\_\_\_  
Helen Lackenbauer



\_\_\_\_\_  
Shirin Persson



\_\_\_\_\_  
Azadeh Rojhan Gustafsson



\_\_\_\_\_  
Hamid Zafar



\_\_\_\_\_  
Anna-Karin Johansson



\_\_\_\_\_  
Joar Forssell

Vår revisionsberättelse har lämnats **2020-04-17**  
KPMG AB



\_\_\_\_\_  
Fredrik Sjölander  
Auktoriserad revisor



# Revisionsberättelse

Till föreningsstämman i Svenska Afghanistankommittén, org. nr 802010-4850

## Rapport om årsredovisningen

### Uttalanden

Vi har utfört en revision av årsredovisningen för Svenska Afghanistankommittén för år 2019.

Enligt vår 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 2019 och av dess finansiella resultat och kassaflöde för året enligt årsredovisningslagen. Förvaltningsberättelsen är förenlig med årsredovisningens övriga delar.

Vi tillstyrker därför att föreningsstämman fastställer resultaträkningen och balansräkningen för föreningen.

### Grund för uttalanden

Vi har utfört revisionen enligt International Standards on Auditing (ISA) och god revisionssed i Sverige. Vårt ansvar enligt dessa standarder beskrivs närmare i avsnittet Revisorns ansvar. Vi är oberoende i förhållande till föreningen enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

### 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 den interna kontroll som de bedömer är nödvändig för att upprätta en årsredovisning som inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag.

Vid upprättandet av årsredovisningen ansvarar styrelsen och generalsekreteraren för bedömningen av föreningens förmåga att fortsätta verksamheten. De upplyser, när så är tillämpligt, om förhållanden som kan påverka förmågan att fortsätta verksamheten och att använda antagandet om fortsatt drift. Antagandet om fortsatt drift tillämpas dock inte om styrelsen och generalsekreteraren avser att likvidera föreningen, upphöra med verksamheten eller inte har något realistiskt alternativ till att göra något av detta.

### Revisorns ansvar

Våra mål är att uppnå en rimlig grad av säkerhet om huruvida årsredovisningen som helhet inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag, och att lämna en revisionsberättelse som innehåller våra uttalanden. Rimlig säkerhet är en hög grad av säkerhet, men är ingen garanti 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 misstag och anses vara väsentliga om de enskilt eller tillsammans rimligen kan förväntas påverka de ekonomiska beslut som användare fattar med grund i årsredovisningen.

Som del av en revision enligt ISA använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Dessutom:

- identifierar och bedömer vi riskerna för väsentliga felaktigheter i årsredovisningen, vare sig dessa beror på oegentligheter eller misstag, utformar och utför granskningsåtgärder bland annat utifrån dessa risker och inhämtar revisionsbevis som är tillräckliga och ändamålsenliga för att utgöra en grund för våra uttalanden. Risken för att inte upptäcka en väsentlig felaktighet till följd av oegentligheter är högre än för en väsentlig felaktighet som beror på misstag, eftersom oegentligheter kan innefatta agerande i maskopi, förfalskning, avsiktliga utelämnanden, felaktig information eller åsidosättande av intern kontroll.
- skaffar vi oss en förståelse av den del av föreningens interna kontroll som har betydelse för vår revision för att utforma granskningsåtgärder som är lämpliga med hänsyn till omständigheterna, men inte för att uttala oss om effektiviteten i den interna kontrollen.

- utvärderar vi lämpligheten i de redovisningsprinciper som används och rimligheten i styrelsens och generalsekreterarens uppskattningar i redovisningen och tillhörande upplysningar.
- drar vi en slutsats om lämpligheten i att styrelsen och generalsekreteraren använder antagandet om fortsatt drift vid upprättandet av årsredovisningen. Vi drar också en slutsats, med grund i de inhämtade revisionsbevisen, om huruvida det finns någon väsentlig osäkerhetsfaktor som avser sådana händelser eller förhållanden som kan leda till betydande tvivel om föreningens förmåga att fortsätta verksamheten. Om vi drar slutsatsen att det finns en väsentlig osäkerhetsfaktor, måste vi i revisionsberättelsen fästa uppmärksamheten på upplysningarna i årsredovisningen om den väsentliga osäkerhetsfaktorn eller, om sådana upplysningar är otillräckliga, modifiera uttalandet om årsredovisningen. Våra slutsatser baseras på de revisionsbevis som inhämtas fram till datumet för revisionsberättelsen. Dock kan framtida händelser eller förhållanden göra att en förening inte längre kan fortsätta verksamheten.
- utvärderar vi den övergripande presentationen, strukturen och innehållet i årsredovisningen, däribland upplysningarna, och om årsredovisningen återger de underliggande transaktionerna och händelserna på ett sätt som ger en rättvisande bild.

Vi måste informera styrelsen om bland annat revisionens planerade omfattning och inriktning samt tidpunkten för den. Vi måste också informera om betydelsefulla iakttagelser under revisionen, däribland de eventuella betydande brister i den interna kontrollen som vi identifierat.

## Rapport om andra krav enligt lagar och andra författningar samt stadgar

### Uttalande

Revisionsberättelse Svenska Afghanistankommittén, org. nr 802010-4850, 2019

1 (2)



Utöver vår revision av årsredovisningen har vi även utfört en revision av styrelsens och generalsekreterarens förvaltning för Svenska Afghanistankommittén för år 2019.

Vi tillstyrker att föreningsstämman beviljar styrelsens ledamöter och generalsekreteraren ansvarsfrihet för räkenskapsåret.

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#### Grund för uttalande

Vi har utfört revisionen enligt god revisionsd i Sverige. Vårt ansvar enligt denna beskrivs närmare i avsnittet Revisorns ansvar. Vi är oberoende i förhållande till föreningen enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för vårt uttalande.

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#### Styrelsens och generalsekreterarens ansvar

Det är styrelsen och generalsekreteraren som har ansvaret för förvaltningen.

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#### Revisorns ansvar

Vårt mål beträffande revisionen av förvaltningen, och därmed vårt uttalande om ansvarsfrihet, är att inhämta revisionsbevis för att med en rimlig grad av säkerhet kunna bedöma om någon styrelseledamot eller generalsekreteraren i något väsentligt avseende företagit någon åtgärd eller gjort sig skyldig till någon försummelse som kan föranleda ersättningsskyldighet mot föreningen.

Rimlig säkerhet är en hög grad av säkerhet, men ingen garanti för att en revision som utförs enligt god revisionsd i Sverige alltid kommer att upptäcka åtgärder eller försummelse som kan föranleda ersättningsskyldighet mot föreningen.

Som en del av en revision enligt god revisionsd i Sverige använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Granskningen av förvaltningen grundar sig främst på revisionen av räkenskaperna. Vilka tillkommande granskningsåtgärder som utförs baseras på vår professionella bedömning med utgångspunkt i risk och väsentlighet. Det innebär att vi fokuserar granskningen på sådana åtgärder, områden och förhållanden som är väsentliga för verksamheten och där avsteg och överträdelser skulle ha särskild betydelse för föreningens situation. Vi går igenom och prövar fattade beslut, beslutsunderlag, vidtagna åtgärder och andra förhållanden som är relevanta för vårt uttalande om ansvarsfrihet.

Stockholm den 17 april 2020

KPMG AB

Fredrik Sjölander  
Auktoriserad revisor

# Association Auditors' Report

ASSOCIATION AUDITORS' REPORT REGARDING the activities of the Swedish Committee for Afghanistan during 2019.

The signatory regular association auditors were elected at the Swedish Afghanistan Committee Annual Meeting on May 24th, 2019. The present report is the result of our review of SCA's activities in 2019. The audit has followed the guidelines for association auditors approved by SCA's Annual Meeting on May 5–6, 2001. Association auditors mandate is to audit and ensure that decision taken by the annual meeting and board meetings are executed.

Association auditors shall also observe that the decisions taken are in compliance with SCA's statutes and strategy document.

We have taken part of the minutes from the Annual Meeting on May 26, 2018. We have also taken part of all minutes from the association board during 2019, as well as work plans, strategy papers, reports and studies presented to the board during the year. We have also attended two board meetings in order to ask necessary questions. On the basis of the performed audit of operations, we as association auditors recommend that the board be granted freedom from liability for the year of operations of 2019.

2020-04-18

Asem Toukhi

Reza Javid

## Transparency and accountability

THE TRUST SCA ENJOYS from target groups in Afghanistan, employees, authorities, members and donors is key. Their time, commitment and resources are what enable change. It is possible to build trust and commitment through responsiveness, good information, transparent processes and assuming responsibility for the impact of SCA's work on people's lives.

SCA is continuously striving to show how resources are used and which results are archived. If you want to know more about or review our work, you are welcome to take part of additional material at [sak.se/dokument](http://sak.se/dokument). Here, you will find SCA's strategic plan and reports from our activities. Minutes of the board and annual meetings will be published after having been approved.

### Contact us

If you have comments on this annual report or questions concerning our plans, results or documents, you are more than welcome to contact us. Send an e-mail to [info@sak.se](mailto:info@sak.se) or call SCA on +46-(0)8-54581840.

