

ANNUAL REPORT

2018



Swedish Committee  
for Afghanistan



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### **About the 2018 Annual Report**

With this report, the Swedish Committee for Afghanistan (SCA) wants to show what we have achieved using the resources we have received from members and the general public as well as from organisations and authorities in Sweden and abroad. The report also serves as an overview and a short description of the situation in Afghanistan in 2018.

SCA strives for open, relevant and balanced reporting not only highlighting results but also risks and problems. It should also report on abuses or irregularities that have come to the organisation's knowledge, which, unfortunately, are unavoidable in the context in which SCA operates.

This report provides an outline of SCA's activities and results. What is presented here is a selection, as SCA's activities are far too extensive to be described in detail. Anyone seeking a deeper knowledge may, for instance, read SCA's annual report to Sida or one of the evaluations mentioned in the report.

If you have any questions regarding SCA's work in Afghanistan or this report – please write to [info@sak.se](mailto:info@sak.se).

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Text: Klas Bjurström, Carla Da Costa Bengtsson

Layout: Bedow

### *Cover*

Mohammad Sangar, aged 10, has a hearing impairment and attends his second year at SCA's school PERC in Mazar-e-Sharif for children with disabilities. Thursday is the best day of the week. That is when the class goes on an excursion, such as a skate park. "When I grow up, I want to be a teacher at this school just like my teacher", he says. Photo: Niclas Ericsson.

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# “More people should know what SCA does”

**THE WAY I** see it, there is a dual picture of Afghanistan. On the one hand, we have a civil war with military combat and terrorist acts affecting civilians. Naturally, this is a complex situation, as foreign troops are still in the country after 17 years. 2018 exhibited the highest casualty rates for civilians since 2009, when the UN mission UNAMA started measuring. As a result, carrying out development and assistance activities in Afghanistan has become increasingly difficult, but SCA does so regardless!

On the other hand, we encounter refugees in Sweden and Europe, mainly young men. This has resulted in Afghanistan receiving more attention in recent years and, subsequently, SCA having to contribute more to raising the level of knowledge regarding the country.

In Sweden, SCA has two objectives: to raise funds for our development work in Afghanistan and to influence decision-makers in order to secure a long-term Swedish commitment to Afghanistan. This is carried out by a few hundred active members around the country, more than 3,000 supporting members, more than 8,000 supporting donors and, not least, some twenty dedicated staff members.

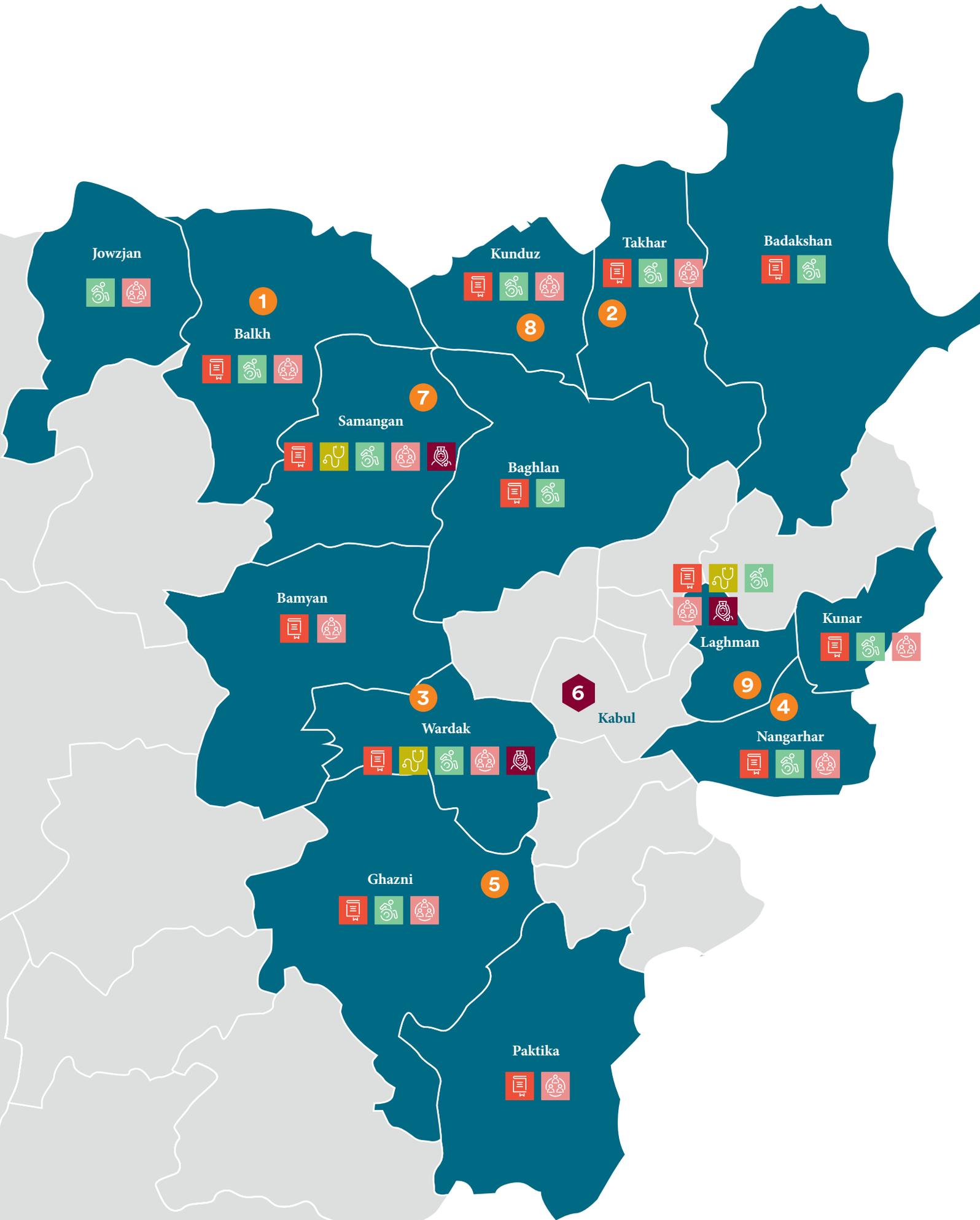
An important project in 2018 has been to produce the book *Förstå Afghanistan* [Understand Afghanistan]. This is an anthology where leading Swedish and international Afghanistan experts broaden and deepen the picture of the country. Already at this stage, some major educational associations have included this book in their courses. Texts and images presenting the country and its culture and history, as well as recent stories from people who have visited the country despite security problems, are sought-after. This is noticeable each year when we participate in the Gothenburg Book Fair or at the political forum in Almedalen, where we reach more than 1,500 visitors during a few, intense days.

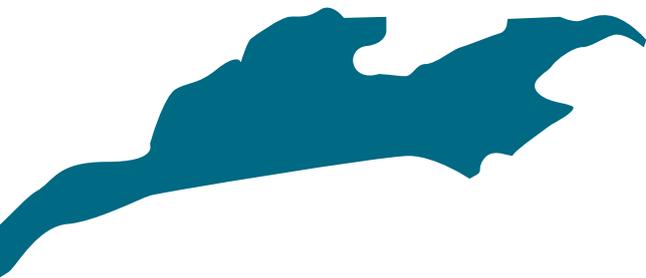
But what happens in the big picture also – and frequently – happens in the small picture. Such as when our staff inform decision-makers regarding the many challenges and circumstances associated with our work in Afghanistan, or when our members raise the general public’s level of knowledge through seminars. These occasions give us an opportunity to, with a great deal of focus and commitment, talk about the progress made thanks to public and private funding of SCA activities. In order to improve our ability to provide a full picture of Afghanistan, we have also started to modernise our membership movement.

Next year, it has been four decades since SCA was founded, at that time to end the Soviet invasion and promote the right of the Afghans to decide upon their own development. When I get the opportunity to talk about our work and our results, such as that SCA’s clinics received 2.9 million patient consultations last year or that 58% of SCA’s 87,000 students are girls, I am often greeted by a positive and surprised reaction: “More people should know what SCA does!” This is easier said than done in the ever-present information noise in our current society. Nevertheless, based on our broad and comprehensive activities, the annual report and the final accounts represent a key and crucial collection of facts. With this text, I hope it will become even clearer that we work toward the development of Afghanistan. •



**Peder Jonsson, Chairperson**  
SWEDISH COMMITTEE FOR  
AFGHANISTAN





## REGIONAL OFFICES

- 1 Mazar-e-Sharif
- 2 Taloqan
- 3 Wardak
- 4 Jalalabad
- 5 Ghazni
- 6 Kabul Management Office
- 7 Aybak (*liaison office*)
- 8 Kunduz (*liaison office*)
- 9 Metharlam (*liaison office*)

## Selection of Interventions 2018



### Education

More than 87,000 children (58% of whom were girls) attended more than 2,600 classes in schools supported by SCA.



### Health care

Throughout the year, SCA received more than 2.9 million patient consultations, 58% of whom were women.



### Training midwives and nurses

In 2018, a class of 25 women graduated from SCA's nursing school. A total of 69 women attend ongoing nursing training and 70 women attend midwife training. All in all, they are distributed in six classes that will graduate in 2019 and 2020.



### Rehabilitation

More than 23,000 people received physiotherapy. More than 13,000 people received orthopaedic devices.



### Livelihood opportunities

In 2018, SCA supported 501 village councils by facilitating elections, planning development projects and involving local authorities. SCA provided support to 748 savings and loan associations. A large number of members received training in business development.

# 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.

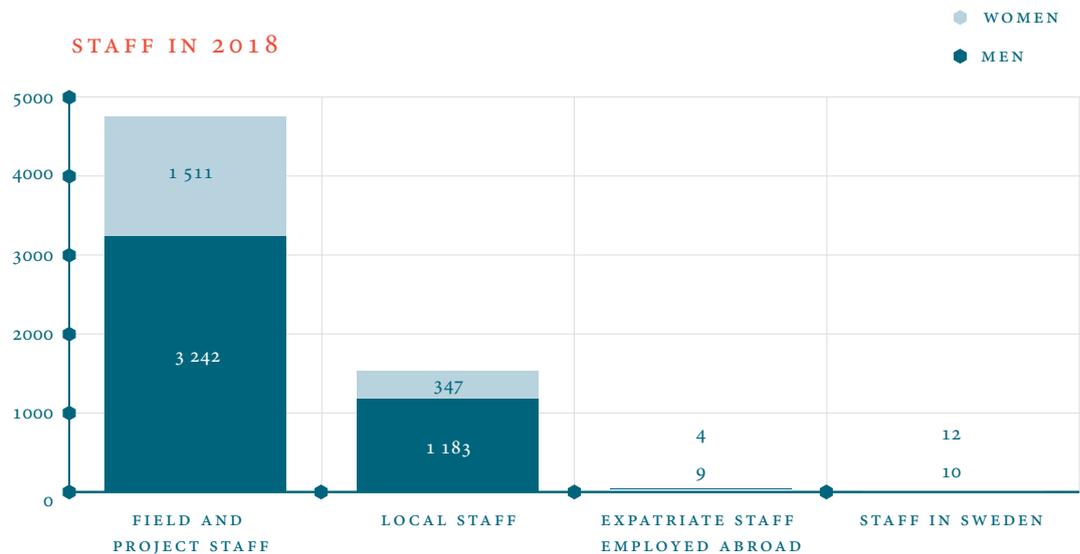
## **Internally displaced individuals**

The number of internally displaced individuals in Afghanistan is estimated at 1.3 million, 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. ●

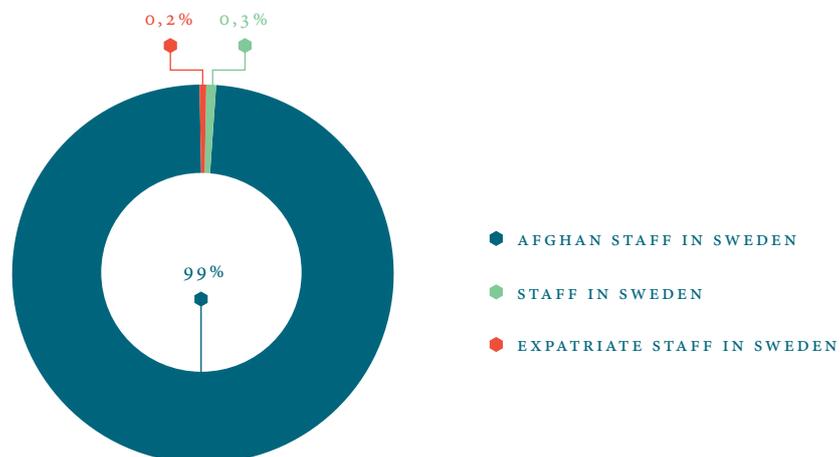
# Resources

In 2018, SCA had 3,090 members belonging to 12 local associations in Sweden and 220 members in 1 local association in Afghanistan.

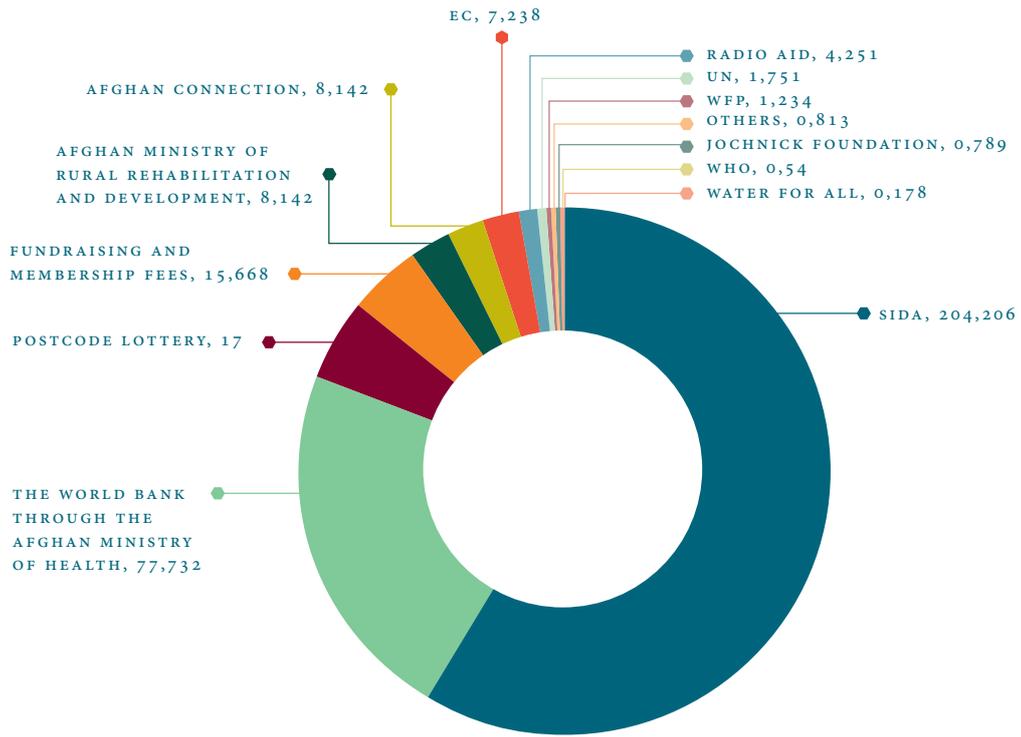
The number of staff amounted to 6,318 individuals, 22 of whom were based in Sweden.



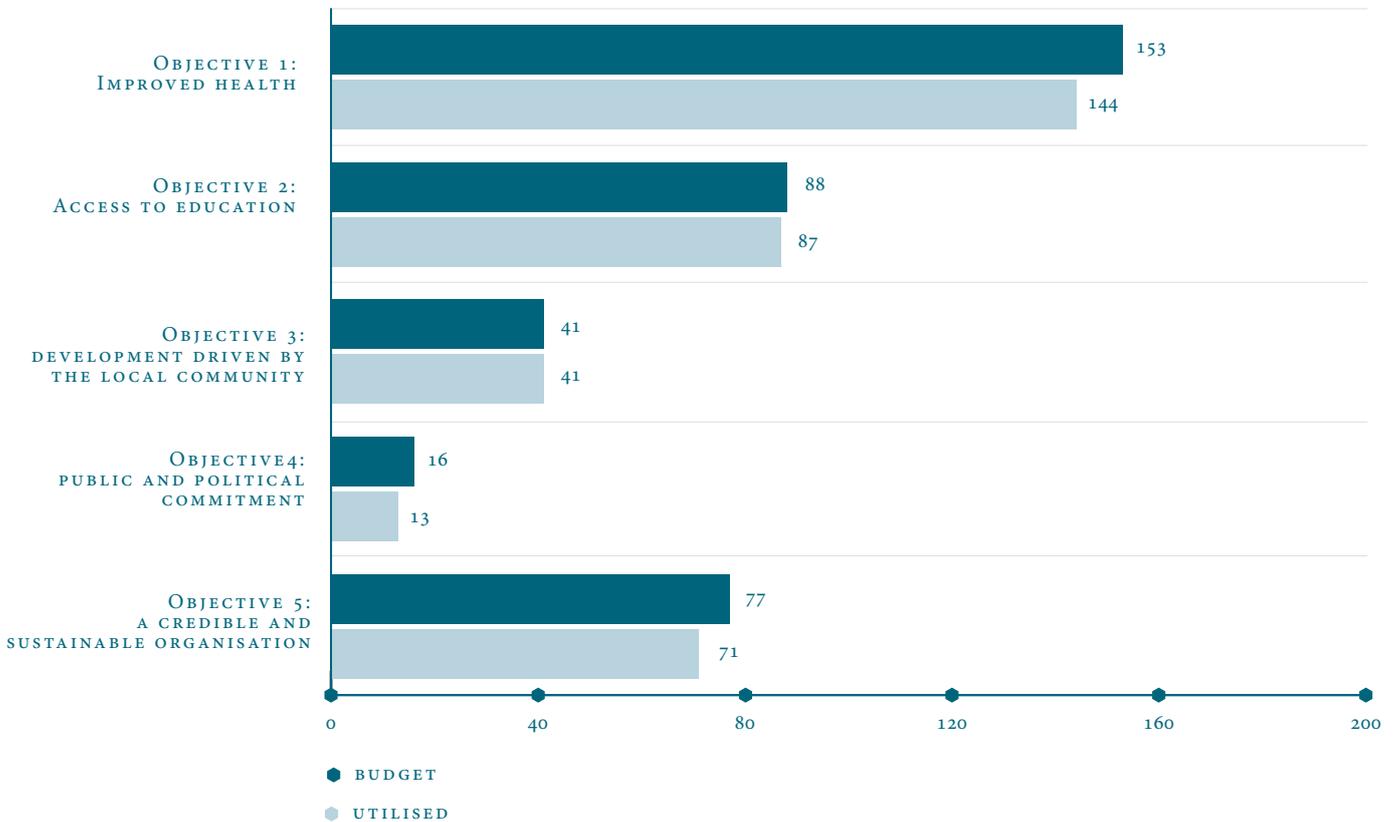
**EXPATRIATE AND AFGHAN STAFF, RESPECTIVELY**



DONORS 2018, IN MSEK



USE OF RESOURCES IN RELATION TO OBJECTIVE IN 2018 (MSEK)



# Afghanistan in 2018

**POVERTY, ARMED CONFLICT** and international relations create different kinds of dynamics in Afghanistan and constitute the complex landscape in which SCA operates.

The internal conflict does not show any signs of abating. Yet another year of war and drought led to a rise in people's dissatisfaction and distrust with regard to the future. Those with the means and ability to plan beyond a day-to-day existence weigh their options, including becoming refugees within or outside Afghanistan. However, in 2018, there were also voices from civil society, even an emerging peace movement, demanding action for peace. Many social indicators also exhibit improvements.

## Social and economic development

In 2018, there were reports on clear progress and development in certain areas but also on almost alarming developments in other areas.

At the time of this report, no definitive figures had been published; however, according to forecasts from the Asian Development Bank, Afghanistan's gross domestic product increased by 2.2% in 2018. This rather modest growth has benefited from reforms in the tax system in recent years, in combination with a relatively rapid increase in exports. Unfortunately, however, this growth does not seem to result in a decrease in unemployment. Growth per capita is only 1.1%, which places Afghanistan at the bottom in the region.

With regard to long-term social development, the World Bank reported that the proportion of births assisted by qualified personnel has increased by 2% annually since 2003. The proportion having received care during pregnancy has increased by 3.5% annually and the proportion of children dying before the age of five decreased by 34% during the same period. The number of female health care workers is growing in rural areas, which not only creates jobs, but also places women in the public sphere. The education sector has seen a similar development with a significant increase in the number of children, in particular girls, attending school.

In the short and medium term, however, the majority of the population still faces harsh conditions. The current drought affected 20 out of 34 provinces, especially those in the north and north-east. Reports show that only 68% of the land dependent on rainwater was cultivated in 2018, which is likely to cause a prolonged crisis. Poor harvests result in families losing both income and seeds. This creates a vicious circle that can last for several years or contribute to additional urbanisation.

The continued drought has resulted in the number of people living in a state of food insecurity increasing from 9.5 to 16 million in 2018, according to the UN World Food Programme. They also report that 31% of all children aged 6 months to 5 years suffer from chronic malnutrition. The Afghanistan Living Conditions Survey 2016–2017 reported that 54% of the population now lives under the poverty threshold, which represents an increase from 39% during the period of 2013–2014.

Poverty, food insecurity, conflicts and natural disasters all contribute to the large number of displaced individuals. In 15 of Afghanistan's 34 provinces, more than 3.5 million people are said to have lived as internally displaced individuals or returnees from neighbouring countries for a period of six years (between 2012 and 2017). To a large extent, they are drawn to the cities and thus put more stress on already weak structures for health care, education and other social services.

All in all, this shows just how fragile conditions are, in particular for households in rural areas. Even if access to health care and education is continuously improving, many villages are still vulnerable to crop failures, natural disasters or other events requiring financial buffers.

## The Taliban maintain their tactics, civilians pay the price

The armed opposition increased their use of violence during the year. With some variation, all reports share the conclusion that the Taliban have advanced their position and dominated about 20% of districts at the end of the year. This may be compared to the government controlling 40% of districts and a further 40% of so-called disputed areas subject to ongoing fighting.

The Taliban maintained the tactics they have used in recent years. They carried out a number of major operations and retained provincial and district centres for several days, which was a drain on army resources as well as morale. The main town in the province of Farah was under siege for three days in May before government forces retook control. In August, the Taliban attacked the city of Ghazni and overran several state and military installations. Hundreds of soldiers, police officers, Taliban fighters and civilians were killed. The attack caused great material destruction. After four days, the city was retaken with support from American airstrikes.

These attacks and the recurring attacks on governmental institutions clearly show that the Taliban are not only

## Statistics – either estimates or incorrect

Statistical data on Afghanistan are at best estimates. Population size data vary between 29 and 37 million. However, most estimates are based on an inadequate census from 1978. Other studies where the population serves as a variable, such as education, health or other social factors, may thus entail the same or an even greater margin of error.

## Opium drives corruption

One cannot overestimate the role of opium production in the ongoing war. Opium is grown in 24 out of 34 provinces and it finances the armed opposition, leaders within and outside the government and criminal networks. Opium feeds all parts of the Afghan economy, drives corruption in the government and serves as an incentive for preventing all efforts to increase the rule of law.

At the bottom of the food chain, we find opium poppy. This crop plays an important role for many farmers suffering from a lack of other options and living under pressure from local leaders. The cultivation of poppy is estimated to correspond to 345,000 full-time jobs in rural areas. Since the crop is hardy, easy to transport to a safe market and provides a guaranteed revenue, it has become the ideal crop for many Afghan farmers.

After the record year in 2017, it is reported that cultivation has fallen by 20% in 2018, mainly as a result of the drought. At the same time, prices decreased by nearly 40% to the lowest price ever recorded. This represents a significant loss of income for a large number of already poor families in rural areas.

Source: UNODC Afghanistan Opium Survey 2018

- › capable of fighting government forces but also of strategically undermining public confidence in the government and the legitimacy of parliamentary elections. These attacks are also assumed to provide the Taliban with a position of strength in international peace talks.

The Taliban have become noticeably stronger in northern Afghanistan and took control of districts in Baghlan, Faryab and Badakhshan. In Kanduz in April, the Afghan Air Force bombed a religious school where armed opposition leaders were said to have been congregated. Many civilians died in the attack. In its investigation, the UN mission UNAMA found that *“even if the objective of the Air Force was military in nature, no consideration was given to the large number of civilians present, including the dozens of children who were killed and injured.”*

### The Islamic State strikes Shia Muslims

There is still animosity between the Taliban and the other major armed opposition group, the Islamic State (IS). IS continued to carry out terrible attacks in Kabul and a number of other provinces. To a large extent, these attacks have had a sectarian touch and have often been aimed at civil gatherings and institutions associated with Shia groups, such as political demonstrations and mosques.

The areas in which the Islamic State is comparatively strong, such as Nangarhar, are to a large extent not open to development activities, as IS normally does not distinguish between civilian and military objectives and completely disregards international agreements. This was made clear in the attack on the Save the Children office in Jalalabad on January 24, in which 6 individuals were killed and more than 20 were injured. SCA also suffered from this attack, as its adjacent office was destroyed in a fire. Fortunately, SCA's staff were unharmed.

With 3,804 deaths and 7,189 injured civilians, UNAMA notes that more civilians were killed in 2018 compared to any comparable time period over the last decade.

### Coalition government still unable to reach an agreement

President Ashraf Ghani and Chief Executive Officer Abdullah Abdullah remained in government but were still locked into their disagreements. Not only do the two heads of government reluctantly need to cooperate in a war against the Taliban, they also need to address additional strong political actors.

This year saw a continuation of a very public dispute from 2017 between President Ghani and Atta Mohammed Noor, governor of Balkh. The governor was fired but refused to resign and went as far as to refer to military forces in the province being loyal to him. Many observers pointed out the ominous fact that a governor publicly suggested the possibility of using violence also within the Afghan state. When Atta Mohammed finally resigned in January, this situation may have increased his popularity even further in the political party of Jamiat-e-Islami.

In July, vice president and general Abdul Rashid Dostum returned from Turkey. He had left Afghanistan more than a year before following accusations of sexually abusing and torturing a political opponent. Dostum ran together with Ghani in the 2014 elections and is seen as important in terms of securing votes from the Uzbek minority in the 2019 presidential elections.

The warlords in Afghan politics have a history of forming fleeting alliances. In July, a coalition based in northern Afghanistan was formed, the Grand National Coalition of Afghanistan. It consists of actors from previous alliances and groupings in the civil war, including Dostum,

### International funding

In November 2018, the international community affirmed its commitments regarding financial assistance through the Geneva Mutual Accountability Framework. This framework governs the payment of aid in 2019–2020, with the aim of increasing the independence of the Afghan state by the end of the so-called transitional decade in 2024.

The agreed-upon principles stipulate that the international community is to support the Afghan government's prioritised activities and ability to deliver public services. Donor countries increasingly prioritise the capacity of the Afghan state, with fewer and fewer activities carried out by non-governmental organisations.

<sup>1</sup> *Afghanistan Annual Report on Protection of Civilians in Armed Conflict: 2018 UNAMA*



*During the surprising ceasefire during Eid al-Fitr, Taliban soldiers moved freely in the cities, including Kabul, and government representatives were able to visit their family in rural areas. However, the Taliban leadership was clearly not pleased with seeing Taliban fighters taking pictures of themselves together with soldiers in the Afghan army, announcing that socialising with the enemy was not acceptable.*

- › Atta Noor and Mohammad Mohaqeq, who has the title of Second Chief Executive Officer.

#### **Parliamentary elections in October**

Parliamentary elections were scheduled for 2015 but were eventually held on October 20, 2018. Most of the challenges facing Afghanistan became clear in the elections: corruption, ineffective leadership, poor infrastructure, ethnic divisions and Taliban attempts to undermine the process by violence. In addition, there is distrust among the public in relation to a parliament that is ineffective in itself.

Nor did technological solutions related to identity cards, registration and voting work or arrive in time, which opened up for massive electoral fraud.

A large portion of the violence in 2018 was related to the parliamentary elections. According to UNAMA, only the registration of voters claimed 271 fatalities, frequently in relation to attacks on voting registration sites, such as schools and mosques. Armed opposition groups executed a number of election officials and kidnapped security guards.

The Taliban kept a large number of potential voters away from polling stations. The independent electoral commission estimated the number of voters as 4 million out of a total of 8.5 million registered voters. In Kandahar, parliamentary elections were postponed for a week and they are scheduled to take place in Ghazni at the same time as the 2019 presidential election. Both voter registration and election results have been broadly and strongly contested. The results in the province of Kabul were particularly contested and were not made public until January 2019.

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<sup>2</sup><http://www.iec.org.af/>

#### **International relations and peace monologues**

President Ghani has repeatedly appealed to the Taliban to agree to formal peace talks without any preconditions. The Taliban have received offers to be recognised as a political party, to open up an office in Kabul, to exchange prisoners and to be taken off lists over terrorists. So far, however, there have been no official negotiations attended by both government representatives and the Taliban. Rather, there have been several parallel efforts to engage in talks between various constellations in Russia, Qatar and Pakistan.

After a meeting between the United States and the Taliban in July, the American State Department appointed Zalmay Khalilzad to head the peace talks with the Taliban. This Afghan-born former ambassador later caused concern among observers when he stated that the United States was “in a hurry to end the Afghan tragedy”. Many observers interpreted this as if President Trump plans to withdraw troops in the near future and is just waiting for an official promise by the Taliban not to harbour terrorists within its borders.

The United States has initiated talks with the Taliban without including the Afghan government. This strengthens the Taliban perception that continued violence serves as a winning concept. The Taliban have consistently refused to recognise the Afghan government and have refused to engage them in talks as long as there are foreign troops in the country. This position is difficult to abandon, as talks could easily bring about internal resistance and destabilise the movement. Once the United States leaves Afghanistan, the conflict is seen to be an internal Afghan matter.

## CIVILIAN CASUALTIES



In 2018, the number of civilian deaths and injured was the highest since UNAMA started to systematically register these figures in 2009. The reason is the increasing number of air raids carried out by international and Afghan air forces in combination with a large number of suicide attacks carried out by armed opposition groups. The number of civilian casualties in relation to ground combat decreased somewhat. Armed opposition groups represent the highest number of reported casualties.

Source: *Afghanistan Annual Report on Protection of Civilians in Armed Conflict: 2018 UNAMA.*

### › Civilian pressure and a taste of peace

It could be argued that the most credible calls for peace targeted at the Taliban came from civil society and religious leaders. After a bombing attack in Lashkargah in Helmand, which killed at least 17 individuals, the grass-roots movement known as the People's Peace Movement was formed. This movement consisted of representatives from village councils, civilian activists and relatives of the victims, and it spread to several cities.

Religious leaders more and more openly spoke in favour of a peace process. In June, more than 3,000 religious scholars released a fatwa, a statement on Islamic law, stating that the killing of civilians at the hand of the resistance movement was illegitimate. They also urged the Taliban to participate in peace negotiations.

The Taliban are frequently concerned with how the movement is perceived by others and they may have been influenced by the civilian demands. On 15 June, President Ghani unilaterally called for an eight-day ceasefire to mark Eid al-Fitr. Surprisingly, the Taliban shortly thereafter issued their own three-day ceasefire, which resulted in Afghanistan experiencing the first national ceasefire since 2001. This ceasefire did not include IS but was welcomed by a war-weary nation and provided a much-needed dose of optimism. The fact that Taliban field commanders respected the ceasefire also showed that the Taliban leadership has control over their forces, which has sometimes been questioned.

### Civilian fears and prospects

All talk about peace talks, possible sharing of power and troop withdrawals raises the question of what this means for progress in the field of health care, education and democratic structures. Rights advocates and activists are clearly concerned that human rights – especially for women – will be intentionally sacrificed in a settlement concerning the sharing of power and the withdrawal of international troops.

January included a reminder of what is at stake. It was the last day since 2003 for crime victims to report war crimes and crimes against humanity to the International Criminal Court (ICC). The court received 345 described cases together representing more than 700,000 victims. These descriptions will serve as the basis for the ICC when they decide whether to proceed with a full investigation and prosecution of crimes committed during the last fifteen years.

Despite the fact that the Taliban won more terrain and were willing to talk with everyone except for the government, and despite the fact that parliamentary elections were carried out, at the end of 2018, Afghanistan to a large extent looked the same as in previous years.

The perception of the Afghan people with regard to development appears very stable. In the annual survey by the Asia Foundation conducted from a representative sample of 15,000 people, 32.8% stated that they were optimistic regarding the direction of Afghanistan. This figure is identical to the result in 2017. ●

## Ranked 172 out of 180 countries

In Transparency International's annual ranking of perceived corruption, Afghanistan received 16 out of 100 possible points, one point more than the year before. Despite this improvement, the situation is still serious. Transparency International ranks Afghanistan 172 out of 180 countries with regard to corruption.

# Objective 1: Improved Health

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

| Afghanistan in short                                                                                                                                                                                                                                                                                                                      | SCA's objectives: improved health and nutrition                                                                                                                                                                                                                                                                                                                                                                                          | During 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• A total of 68 children out of 1,000 die before the age of five, compared to 2.8 children in Sweden.</li> <li>• A total of 369 women die per 100,000 births, compared to 4 women in Sweden.</li> <li>• There are 0.3 doctors per 1,000 inhabitants, compared to 4.2 doctors in Sweden.</li> </ul> | <ul style="list-style-type: none"> <li>• Improved access to and utilisation of high-quality health care.</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 2.91 million patients, 58% of whom were women.</li> <li>• SCA recruited more staff, increased the number of referrals and improved clinics and transportation.</li> <li>• Including women in the decision-making process in local health councils still represented a challenge.</li> <li>• SCA agreed to continue to perform health care activities in Wardak in 2019, but not in the province of Laghman.</li> </ul> |

ALTHOUGH THERE HAVE been many improvements, the health situation in Afghanistan is still among the worst in the world. This applies in particular to women, people in rural areas and people without resources of their own, compared to men, people in cities and people with resources of their own.

When SCA established its objectives for 2018–2021, the first step was to talk to representatives from the target groups about their problems, ambitions and priorities. The lack of female health workers represents a major obstacle for girls and women accessing health care. Water-borne diseases and a lack of clean water are also brought as up a common problem.

Many express that health care is inaccessible, as their villages are remote and there are no transportation alternatives. This is particularly clear for people with disabilities. In their encounter with health care workers, it is frequently noticeable that these workers are rarely trained in addressing the special needs associated with disabilities. The lack of medical specialists in rehabilitation is a serious challenge for SCA and other actors in the area of health care.

## What is SCA doing to change this?

SCA seeks to increase access to basic and specialised high-quality health care, to health-promoting activities and to preventative health care. Activities involving moth-

ers, children and people with disabilities are prioritised in particular.

In 2018, SCA provided basic health care and hospital care on a large scale in two provinces: Laghman and Wardak. SCA trained midwives, offered literacy training in combination with health education, provided school health services and supported a mentorship programme in the Afghan Midwives Association. Meeting the demand for health care is crucial. To the extent that health care is available, this availability needs to be advertised, as well as the importance of using this health care. This is partially possible by supporting local village health councils, which serve as a link to the local community.

Furthermore, local authorities need improved capacity in terms of planning and delivering high-quality services – also for women and people with disabilities.

In order to achieve this, SCA offers training in health care administration, management and other relevant areas, both for its own staff and for governmental public servants.

## Progress and contributions to developments in 2018

### Basic health care and hospitals

Health indicators are difficult to determine and frequently contain errors, not least since all data regarding population >

## SCA improves access to health care in one of the most dangerous countries for women



Photo: Malin Hoelstad

*Rohawza Ahmadi and most of her classmates are the first in their village to receive an education.*

” My dream is to help my people as a nurse and to see my village develop.

*Rohawza Ahmadi, aged 19*

**THERE IS A** particular demand for female nurses, as many women in Afghanistan are still not allowed to receive medical treatment from male staff. This means that training more women is literally a matter of life and death. In addition to nurses providing basic care and assisting midwives with maternity care, they also engage in preventive work by disseminating information on good hygiene practices.

In the classroom at SCA's two-year nursing training programme in Wardak, we find 25 young women aged 18–30. Many come from remote, poor rural areas where fighting between the Taliban and government forces are not uncommon.

– “There are many poor people where I live and the closest clinic is far away. My dream is to help my people as a nurse and to see my village develop”, says Rohawza Ahmadi, aged 19. It is not uncommon that the women attending the nursing training programme are the very first in their villages to receive an education. One can see that they are proud. They build professional expertise possessed by few others, but they also help change norms and traditions as they take their place in a public sphere frequently limited to men.

– “Thanks to the training, I know that women have the same rights as men and that men have to support us”, says classmate Saleha Yousefi, aged 20.

TEXT: ANNA EK



*“I realised that my daughter’s back problems were not going to fix themselves, so we came here. Now she is going to get a back brace and the doctor says that she is going to be OK”, says Ahmad Nadiri. SCA’s orthopaedic clinic, which is located next to the hospital in Mazar-e-Sharif, treats more than 5,000 patients each year.*

- › size are based on estimates. Still, SCA achieved almost all its objectives in relation to number of patients in 2018.

In Laghman and Wardak, SCA registered a total of 2.91 million patient consultations (58% women) during the year and greatly exceeded the 2.6 million patient consultations in 2017.

The causes behind this increase and the difference between men and women have not been determined. Some factors are believed to include improvements in SCA’s internal systems for referrals and transportation, an increase in the number of ambulances from 26 to 32 and an increase in the number of hospital beds and staff. Four new emergency clinics and three first-aid clinics were launched in 2018 in order to improve access to health care, especially for victims of traffic accidents and the ongoing conflict. Along the road between Kabul and Kandahar, an area that saw intense fighting in 2018, SCA staff received more than 7,000 emergency cases during the year. One of the main causes of infant mortality is diarrhoea. The number of registered cases dropped by 2.4% in 2018. However, as many as 2,804 children under the age of five (51% girls) received treatment for acute malnutrition at SCA clinics.

An example of the challenges in 2018 involved the efforts to control and treat tuberculosis. 526 new cases of tuberculosis were registered, 15% below the expected level. This is probably not a result of the health situation improving but rather a result of limited resources at SCA clinics. Even if patients regularly get referrals to other clinics or hospitals, they are frequently impeded by transportation costs and security problems.

Access to health care is important, but preventive care is more effective in the long term. Hence, SCA in cooperation with health councils in local communities informs people

about the importance of prevention, training in hygiene and improved water and sewage systems. Another intervention was to give more than 53,000 infants a combination vaccine against diphtheria, whooping cough, tetanus, hepatitis B and Hemophilus influenza type B.

Schools also represent an important setting for health interventions. More than 29,000 students (71% girls) received health information. More than 15,000 students (60% girls) underwent a school health examination.

#### *Equal access to health care*

Access to and use of qualified assistance during birth is crucial for reducing maternal mortality rates. In 2018, SCA staff assisted approximately 35,000 deliveries in Laghman and Wardak, almost 9% above the target. This increase is believed to be the result of both information and outreach efforts by SCA staff. The number of consultations during pregnancy increased by 8% to more than 47,000. Since equal access to health care between men and women requires specific interventions, female health staff receive extra compensation when working in areas that are particularly hard to reach.

The continuing training of midwives and nurses in Laghman, Wardak and Samangan mirrors SCA’s three strategic development approaches: basic service, advocacy and increased capacity. While the trained midwives carry out their work, SCA supports the Afghan Midwives Association in its work related to advocacy and mentoring individual midwives.

Following the advocacy work of the midwives association in cooperation with other organisations, in 2018 the Afghan government approved the formation of a national council for midwives and nurses.

#### **Evaluations and reports on health in 2018:**

- annual survey in catchment areas
- evaluation of ongoing menstruation project
- 2018 *Balanced Scorecard Assessment Report*

SCA’s efforts are regulated and supervised by the Afghan Ministry of Health. Indications on the quality of health care were presented with the results of the ministry’s annual report *Balanced Scorecard Assessment* carried out by an independent evaluator in all 34 provinces. The result in Laghman increased, which resulted in the province going from being ranked 17 to 10 in Afghanistan in 2018. The outcome in Wardak was even better, where health care was ranked among the top three in the country.

## Infant mortality rate going down

In March 2018, the World Bank published a report highlighting progress regarding access to health care since 2003. The use of contraceptives and the number of births using qualified assistance increased by 2% annually. The number of consultations during pregnancy increased by 3.5% annually. The number of female health care workers is increasing, which creates work for women in rural areas while, at the same time, strengthening the health care system. The most astonishing fact is that the number of children dying before the age of five decreased by 34% during the period of 2003–2015. This is proof of what is possible in terms of safeguarding human rights, despite the ongoing conflict.



## Digital records to improve health care for children

From the district of Mehterlam to the district of Qarghayi in Laghman, SCA has expanded its project using “smart paper technology”. This means that all new-born infants and their records are registered digitally in 21 different clinics and that the children get access to preventative health care. This project is financed by the Postcode Lottery in partnership with Shifo.

### › Health and rehabilitation of people with disabilities

SCA provides rehabilitation and physiotherapy in 12 provinces to more than 23,000 patients as well as orthopaedic and other aids to more than 13,000 patients. A survey among people having received aids showed that 92% of the respondents found the interventions to have been “good” or “excellent”. In 2018, construction started on a rehabilitation centre in Mazar-e-Sharif funded by the Postcode Foundation.

An obstacle to good health care for people with disabilities is that health staff in clinics rarely have sufficient knowledge regarding the specific needs of these patients. In order to improve this situation, SCA brought in 123 medical students (16 of whom were women) as interns at SCA’s rehabilitation centre in Jalalabad. A total of 111 of SCA’s own staff (13 of whom were women) received further training in managing and monitoring interventions related to physical rehabilitation, while 157 staff members (55 of whom were women) received training on how to recognise disabilities at an early stage, on multidisciplinary treatment methods and on when patients need to be referred to specialists.

### Challenges

Regardless of what is analysed – resources, rights or access to health care – women are discriminated. Things would improve much faster if women were not also excluded from the solution. An example of this is health councils, which are intended to be composed of 13–15 representatives from the local community. At least one third should be women.

These councils are an indispensable partner in SCA’s health activities, while, at the same time, highlighting the difficulties associated with carrying out health care. In the provinces of Wardak and Laghman, only 47% of health councils work as they should with regular meetings. An equally problematic fact is that only 60% of health councils report that at least one woman has participated in the council’s decision-making process. This situation varies across the country, but the participation rate for women is particularly low in Wardak.

The supply of medicines and medical equipment was challenging in 2018. A disagreement with the Afghanistan Revenue Department regarding the taxation of expatriate staff resulted in a large shipment of medicines and equipment being detained by customs in Herat for several months before the situation was resolved. Health care in Afghanistan is primarily provided by non-governmental organisations through agreements with the Afghan government. During the year, SCA had an agreement to provide health care in the provinces of Wardak and Laghman; however, both of these agreements became subject to a procurement process in 2018. SCA presented tenders for both provinces as well as for the province of Samangan, but only won the contract for Wardak during the period of 2019–2021. In accordance with Health Net winning the contract for Laghman, SCA handed over its activities at the end of the year. The training of midwives and nurses in Laghman continues up to the graduation of the current class, but there are ongoing negotiations on prolonging this training programme. ●

## Health care in figures

|                       | WARDAK                         | LAGHMAN                        |
|-----------------------|--------------------------------|--------------------------------|
| Health clinics        | 70                             | 59                             |
| Health posts          | 297                            | 416                            |
| Province hospitals    | 1                              | 1                              |
| District hospitals    | 2                              | 1                              |
| Hospital beds         | 110 (+10)                      | 200 (+50)                      |
| Hospital staff        | 110 (+20)                      | 150 (+20)                      |
| Patient consultations | Men: 581 095<br>Women: 844 759 | Men: 651 084<br>Women: 841 139 |

| Training of midwives and nurses | NUMBER OF STUDENTS | TRAINING STARTED  | GRADUATION         |
|---------------------------------|--------------------|-------------------|--------------------|
| Midwives Wardak, ongoing        | 24                 | June 1, 2017      | May 30, 2019       |
| Midwives Laghman, ongoing       | 25                 | April 22, 2017    | May 1, 2019        |
| Midwives Samangan, ongoing      | 21                 | July 4, 2017      | September 20, 2019 |
| Nurses Wardak, final year       | 25                 | February 21, 2015 | February 20, 2018  |
| Nurses Wardak, first year       | 24                 | June 1, 2017      | June 1, 2020       |
| Nurses Laghman, ongoing         | 25                 | April 22, 2017    | May 1, 2019        |
| Nurses Samangan, ongoing        | 20                 | June 7, 2017      | September 20, 2019 |

| <i>Health care in the provinces of Wardak and Laghman</i> | ACHIEVED 2017 |                    | ACHIEVED 2018 |                    |
|-----------------------------------------------------------|---------------|--------------------|---------------|--------------------|
|                                                           | Total         | Of whom were women | Total         | Of whom were women |
| Number of patient consultations                           | 2 604 788     | 57 %               | 2 918 077     | 58 %               |

| <b>Maternal and children's health</b>                                                                               | ACHIEVED 2017 | PLANNED 2018 | ACHIEVED 2018 |
|---------------------------------------------------------------------------------------------------------------------|---------------|--------------|---------------|
|                                                                                                                     | Number        | Number       | Number        |
| Number of children under the age of 1 vaccinated against diphtheria, tetanus, whooping cough, hepatitis B and polio | 49 609        | 52 730       | 53 055        |
| Number of consultations during pregnancy                                                                            | 44 388        | 43 735       | 47 256        |

| <i>Other health activities</i>                                                                                          | ACHIEVED 2017 |                    | PLANNED 2018 |                    | ACHIEVED 2018 |                    |
|-------------------------------------------------------------------------------------------------------------------------|---------------|--------------------|--------------|--------------------|---------------|--------------------|
|                                                                                                                         | Total         | Of whom were women | Total        | Of whom were women | Total         | Of whom were women |
| Number of women attending the course Learning for Healthy Life, which combines literacy training and health information | 1 500         | 100 %              | 2 250        | 100 %              | 2 250         | 100 %              |
| Number of students undergoing annual health check-up and receiving special education on health                          | 6 817         | 43,5 %             | 6 000        | 50 %               | 6 185         | 44,1 %             |
| People with and without disabilities receiving physiotherapy                                                            | 27 554        | 44,4 %             | 23 518       | 39,1 %             | 23 261        | 42,4 %             |
| Patients receiving orthopaedic devices                                                                                  | 14 877        | 26,9 %             | 12 512       | 30,0 %             | 13 489        | 28,2 %             |

## Some of SCA's interventions to improve health in 2018

In 2018, SCA registered over

# 2 900 000

### CONSULTATIONS

in the provinces of Wardak and Laghman.  
58% of these were women.

# 2 250

WOMEN from the provinces of Balkh, Wardak and Laghman began their training in the course Learning for Healthy Life. This course combines literacy training with learning nutrition, hygiene and reproductive health and rights.



# 20

### PROSTHETICS AND ORTHOPAEDIC TECHNICIANS

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



# 57

### CLINICS

were renovated as part of  
the efforts to improve the  
quality of care.

# 3

PROFESSIONAL ASSOCIATIONS were supported by SCA during the year: the Afghan Association of Physiotherapists, the Afghanistan National Society for Orthotics and Prosthetics and the Afghan Midwifery Association.

# 98

### PHYSIOTHERAPISTS

graduated after a three-year training programme. 53 of these were women.

# Objective 2: Access to Education

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

| Afghanistan in short                                                                                                                                                                                                                                                                                                                                                                  | SCA's objectives                                                                                                                                                                                                                                                                                                                                                                                                | In 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Approximately 3.7 million children are estimated to still not attend school.</li> <li>Girls have significantly worse access to education compared to boys, particularly after grade 3.</li> <li>Children in areas that are hard to reach, children with disabilities and children in nomad families are particularly disadvantaged.</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>Improved capacity for both professional associations and local organisations.</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 82 districts in 14 provinces in Afghanistan.</li> <li>SCA provided education to more than 87,000 students, 58% of whom were girls, in more than 2,600 classes.</li> <li>SCA noted a slight increase in student results. The proportion of students passing examinations in grade 4, 6 and 9 varies between 94% and 97%.</li> <li>SCA arranged training on menstrual health to more than 10,000 girls and almost 800 mothers. The aim is to reduce absence and students dropping out of school due to menstruation.</li> </ul> |

## Schools or classes?

In village-based education, talking about the number of classes instead of the number of schools is frequently more relevant. Although many schools have a proper school building, teaching is often carried out in very simple conditions. A bit simplistic, a school may be referred to as such when several classes receive education at the same location. At the same time, some classes are not fixed (e.g., for children in nomad families).

### Present situation

Statistical data on education in Afghanistan are unreliable. The estimated number of children attending school varies but is often reported at 6–8 million. However, one might assume that all estimates include a large number of children who for all intents and purposes have dropped out of school. The main reasons for dropping out include low-quality education, a shortage of female teachers, long distances to school and gender stereotypes resulting in girls marrying at an early age. Another factor is poverty forcing children to work. The UN estimates that 3.7 million children do not yet attend primary school. 60% of these children are girls.

When planning SCA's interventions for 2018–2021, discussions with SCA target groups played a key role. The target groups confirm that their access to education has increased in recent years. At the same time, most women say that not all children in their household attend school. The need for more trained teachers, mainly women, and better teaching materials and equipment is frequently repeated. Both women and men say that literacy represents a key to both freedom of speech and gender equality. Access to education for children with disabilities is also brought up as particularly problematic.

### What is SCA doing to change this?

Village-based education is the broad term used for SCA's efforts to provide education for all girls and boys. This includes children living as refugees within the Afghan borders, children returning from neighbouring countries, children with disabilities and children in nomad families.

Education is often carried out in very simple schools but still meets the needs of children with the least amount of options (i.e., children in rural areas).

SCA also provides education opportunities for girls who have not been able or allowed to finish school. In addition, SCA is engaged in training teachers and teacher instructors as well as inclusive education for children with disabilities. SCA also works towards strengthening the capacity of the education system.

These efforts contribute to improved access to education and an inclusive education environment for children in SCA's catchment areas, which extend across 82 districts in 14 provinces.

### Changes in 2018

#### *Greater demand for education in local communities*

In 2018, more than 87,000 students attended SCA schools. 58% of these children were girls, which is a result of SCA's

## School provides hope for the future in the middle of the war



Photo: På grund av säkerhetsrisken togs bilden av Menadar Fitriat, ingenjör på SAKs regionkontor i Taloqan.

Gulalai, together with some classmates, looks forward to a proper school building. Being able to read and write is a key factor in relation to development, but girls in particular are discriminated, increasingly as they get older. That is why SCA also works with girls' right to education in order to compensate for the gender balance in Afghan state schools.

” We are constantly afraid. We raise our heads from the books we are reading to look around during class.

*Gulalai*

– “WE ARE CONSTANTLY afraid. We raise our heads from the books we are reading to look around during class. If our school had real classrooms and a wall, then we would be less frightened”, says Gulalai.

The Taliban control the bulk of the war-torn province of Baghlan in north-eastern Afghanistan. Many health clinics and schools have been destroyed during the war. As a result, the children have gone to school outdoors for a number of years, either in tents or under canvasses and bast fibre roofs. At the same time, there is nearby ongoing fighting between the Taliban and government forces. This is not an ideal environment for education and

few organisations dare to engage in development work here. Literacy in the province has dropped dramatically, particularly among girls, as they are not be allowed to go to school in such an environment. Hence, SCA decided to build a school in the village of Zadran-e-Payee to be attended by Gulalai and 238 other girls and boys. The work began on June 25, 2018.

– “We are 415 families living here and we appreciate that SCA defies these insecure conditions to build a school, not only to ensure the future of the children but also the existence for the entire village”, says Mashow Khan from the Zadran-e-Payee village council.

TEXT: QUADRATULLAH ATTAYE

## The Kerstin and Jan-Olov Ericksson Foundation and Afghan Connection funded new schools

Schools in Afghanistan are frequently very simple, particularly when it comes to village-based education. Many schools are nothing but a designated spot with a blackboard and a teacher. In 2018, SCA built a total of 9 new school buildings with 6 classrooms, 1 school with 10 classrooms and 2 resource centres. An additional 18 schools were upgraded and renovated and are now used by more than 23,000 students, 63% of whom are girls. The facilities were equipped with water and sanitation. An important part of this work is the local community contributing in terms of labour and local building materials. The fact that they participate in planning and building is important when it comes to strengthening ownership and interest in monitoring the work of teachers and school administration.

- › persistent efforts in relation to girls' equal right to education. The number of classes increased by 22% to over 2,600. This confirms the trend that local communities to a greater extent demand education. This increase is also related to SCA having begun to focus resources on internally displaced individuals and returnees from neighbouring countries and providing them with schooling, something local authorities are unable to do. The fact that schools in several areas in Wardak were reopened in 2018 also contributed to this increase.

School councils play a key role when it comes to linking SCA to with the local community. They also play an important role in relation to conflicts in the vicinity of the school and when school classes are to be upgraded to formal schools.

In 2018, an additional 70 school councils were formed, which means that SCA collaborated with a total of 593 councils. Only 68% of all schools supported by SCA are linked to a functioning school council; however, this share has increased from 61% in the previous year. It is also promising that many school councils have exceeded their targets and managed to include more women and people with disabilities.

That girls drop out of school at an early age is still one of the major problems facing the education system. This has mainly to do with social and traditional notions. Families are reluctant to send their daughters to school after the age of 10–12, especially if the teacher is male. The way forward is to train more women as teachers and to discuss the right to education in local communities.

So-called coaching classes give girls who have dropped out of school at an early age the opportunity to finish primary and secondary education. These classes combine home schooling and support in schools with qualified teachers. A total of 815 girls attended coaching classes in 2018, 29 of whom graduated high school. Of the girls who left coaching classes in 2018, 55 moved on to a state school and 122 got married, had babies or were forced to become internally displaced individuals together with their families.

Among the younger children, 78% of those who started sixth grade finished this grade (65% girls). The proportion able to finish school was negatively affected by security problems, especially in Kanduz, Wardak and Ghazni.

During the period of 2016–2018, SCA in cooperation with the Jochnick Foundation has provided schooling for

over 1,400 children in nomad families (75% girls). This schooling covers grade 1–9 and is carried out by means of mobile schools with teachers who are nomads themselves. However, this project faces problems in terms of absence, seasonal migrations, security problems and a lack of qualified teachers.

### *Including everyone*

Accommodating everyone's right to education means that children with disabilities also need to be included. SCA continued its preparatory education for children with impaired hearing, vision or mental capacity for future inclusion in regular schools. In 2018, almost 3,000 children with disabilities (40% girls) underwent preparatory education, either at specific centres or at home. In addition to the regular curriculum, these children were taught communication, living and social skills, sign language and braille. SCA also organised sports activities together with children without disabilities in nearby schools.

As a result of the very limited amount of resources in Afghan society, inclusive education still constitutes a challenge. Nevertheless, education and rehabilitation represent good examples of interventions providing synergies when integrating various programmes that are part of SCA's operations. A total of 1,102 classes in schools supported by SCA employ teachers specifically trained in inclusive education. Another example relates to the 71 students, 31 of whom are girls, from regular schools having received training in sign language in order to be able to communicate with hearing-impaired friends. There are also several examples of advocacy work and capacity development serving as strategic means, where SCA works together with the local community and local authorities to improve accessibility and inclusion and to ensure that children with disabilities continue to attend school.

### *Quality in education*

SCA continuously invests in improving teachers' skills in order to raise the level of quality in education. In 2018, over 1,100 teachers (36% women) received further training in their subjects and in educational methodology. Measuring the outcome of this training may be difficult, but according to an evaluation following this training, 855 teachers (37% women) exhibited improved teaching methods.

## Evaluations and reports in 2018 mainly concerning education:

- Washington University in St. Louis in the United States launched a research project funded by the British Department for International Development (DFID), which is planned to last for a number of years. The aim of this collaboration between the university and SCA is to study how to strengthen the accountability of schools in local communities. Up until 2021, 20 of SCA's schools in Ghazni and 20 in Taloqan are to be included in this project, while 40 additional schools will serve as control schools.
- An evaluation of education activities for internally displaced individuals and returnees from neighbouring countries was planned. Unfortunately, it was cancelled due to ambiguities in terms of responsibilities and budgeting.



Photo: Huma Sultani

*Menstruation is a taboo subject in Afghanistan. A lack of toilets and knowledge results in many girls staying at home when they menstruate, thereby missing school. The students in this class, in a school south of Mazar-e-Sharif in the province of Balkh, hold up the letters MHM, which stand for Menstrual Hygiene Management. Thanks to this project, they can attend school and participate in education regardless of menstruation.*

## Menstrual health – results in both school and health

The so-called menstrual project is financed by the Postcode Lottery. It is based on results from previous years and aims to reduce girls' absence and dropout rates in relation to menstruation. In 2018, 10,159 girls and 775 mothers attended training in menstrual health and 268 female teachers were trained. The toilets in all participating schools were equipped with running water and hygiene products.

› Student performance is also used as an indicator of improved quality in education. Overall, student performance improved somewhat, a trend noted for grades 4, 6 and 9. Here, 94–97% of the students receive passing grades. SCA's master's programme for teacher instructors aims to raise the capacity of these instructors and to ensure sustainable teacher training in Afghanistan. After preparatory training in English, educational methods and current research results, a new group of 37 teacher instructors (15 of whom were women) and 3 individuals of SCA's own staff started a master's programme at the Tata Institute of Social Science in Mumbai, India.

Government employees receive training aiming to improve the quality of their work. In 2018, over 400 employees at local education authorities underwent further training in school monitoring, data analysis, management and rights-based work. However, the fact that fewer than 10% of the participants were women is troubling.

### Utmaningar

SCA's education programme has a strong focus on the most disadvantaged: girls, nomads and children with disabilities. That is why it is good news that the proportion of

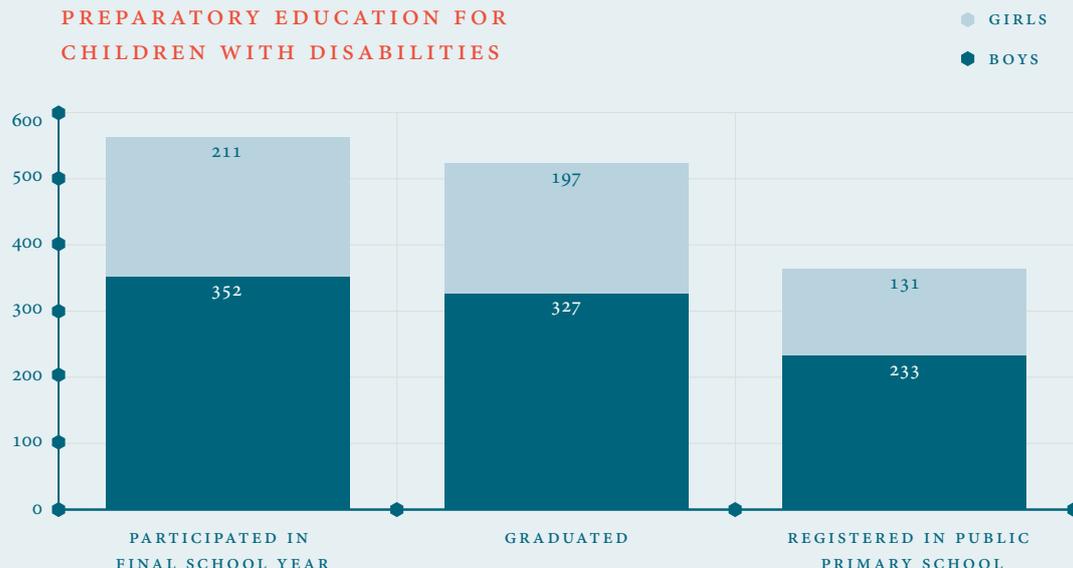
girls in school remained at 59%, even though many still drop out of school prematurely. The greatest challenge is the deteriorating security situation, but it is not the only factor. Cultural notions prevent primarily girls from graduating from primary school due to early marriages. Poor infrastructure, poverty, child labour and climate change also have an impact.

Strategies for addressing these obstacles include involving village councils, parents and religious leaders in the schoolwork. In order to achieve acceptance from the local community, it is also important to prioritise the capacity development of teachers, primarily women, and to always stay true to SCA's core values: impartiality and equality.

These efforts were affected when 14 teachers quit a special education programme for children with disabilities in Mazar-e Sharif. The reason is believed to be the possibility of getting a new, higher paid state job.

Parliamentary elections and the associated campaigns forced SCA to close schools temporarily. On some occasions, politicians also interfered in the recruitment of teachers. Finally, SCA continued to face difficulties in relation to handing over schools to local authorities, which frequently lack adequate resources and capacity. ●

## PREPARATORY EDUCATION FOR CHILDREN WITH DISABILITIES



Several factors contribute to children with disabilities not being registered in public schools, even if they reach a passing level in their preparatory schooling. Some were considered too old and were not accepted. In the other areas, distances to schools are too great or there are no schools for girls. A deteriorating security situation was another contributing factor in Ghazni and Mazar.

|          | ACHIEVED 2017 |                    | PLANNED 2018 |                    | ACHIEVED 2018 |                    |
|----------|---------------|--------------------|--------------|--------------------|---------------|--------------------|
|          | Total         | Of whom were girls | Total        | Of whom were women | Total         | Of whom were girls |
| Students | 79 472        | 58,3 %<br>(46 344) | 84 363       | 60,1 %<br>(50 738) | 87 561        | 57,9 %<br>(50 704) |

|                                                                                       | PLANNED 2018 |                    | ACHIEVED 2018 |                    |
|---------------------------------------------------------------------------------------|--------------|--------------------|---------------|--------------------|
|                                                                                       | Total        | Of whom were girls | Total         | Of whom were girls |
| Students                                                                              | 84 363       | 60,1 %             | 87 561        | 57,9 %             |
| Children with disabilities integrated into regular classes during the year            | 427          | 36,1 %             | 393           | 38,4 %             |
| Total number of children with disabilities in regular classes supported by SCA        | 2 331        | 43,3 %             | 2 359         | 42,6 %             |
| Number of classes handed over to be integrated into the Afghan state education system | 144          | n/a                | 278           | n/a                |
| Number of teachers receiving further education                                        | 1 137        | 29,8 %             | 1 153         | 36,1 %             |

## Some of SCA's interventions in relation to education in 2018

Over  
**87 000**  
STUDENTS  
58% of whom were girls

In 2018,  
**10 159**  
GIRLS  
and 775 mothers attended training in menstrual health and 268 female teachers were educated



**393**

CHILDREN

with disabilities were integrated into regular classes in 2018

In 2018, SCA built a total of

**10**

NEW SCHOOLS

9 with 6 classrooms,  
1 school with 10 classrooms  
and 2 resource centres

**278**

CLASSES

handed over to be integrated into the Afghan state education system

**2 359**

BARN

med funktionsnedsättningar i vanliga klasser med stöd av SAK

**1 153**

TEACHERS

receiving further education

**70**

SCHOOL COUNCILS

were formed in 2018

**18**

SCHOOLS

were upgraded and renovated and are now used by more than 23,000 students, 63% of whom are girls

# Objective 3: Development Driven by Local Communities

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                                                                                                                                                                                                                                                                                                                                                         | In 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• More than three quarters of the population live in rural areas and are dependent on agriculture and raising livestock with few alternative sources of income.</li> <li>• The worst drought in a decade is primarily affecting northern and north-eastern Afghanistan.</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>• SCA increased its livelihood project to 40 new villages in Balkh, Samangan and Nangarhar.</li> <li>• SCA supported the implementation of elections to local village councils in more than 500 villages, followed by supporting the planning and implementation of interventions in the provinces of Wardak, Jowzjan and Kanduz.</li> <li>• Average income of recipients of loans from SCA increased by 11%. The majority are people with disabilities.</li> <li>• An evaluation showed that capacity-building interventions aimed at district governor staff in 2016–2017 still had an effect.</li> </ul> |

## Present situation

More than three quarters of the Afghan population are estimated to live in rural areas. The vast majority are dependent on agriculture and raising livestock, which provides a low and uneven income. Households already lacking sufficient income face significant risks when conflicts intensify or when droughts and similar natural disasters occur.

The current drought has had a great impact on SCA's target groups and their villages. Poor harvests have resulted in families losing both incomes and seeds for next year, which creates a vicious circle that may continue for years.

Resources are very unevenly distributed between different groups in society and between men and women. People with disabilities and households where women are the sole breadwinner are particularly vulnerable, since

norms and culture frequently prevent women from working outside the home.

The rural population is disadvantaged in a variety of ways, with less access to health facilities and schools, poorer infrastructure and a lack of forums where they may demand accountability from the authorities. The Afghan government has limited reach outside Kabul and other major cities. Authorities in districts and provinces have no or limited abilities to address the rights of the rural population.

By tradition, villages in Afghanistan manage themselves by means of village councils. These have served as the main partner of SCA for a long time, irrespective of whether it concerns mobilising villages, monitoring schools or coordinating with authorities.

## SCA prevents hunger and extreme poverty



Photo: Subhanullah Sunhani

*Traditions prevent women from appearing in public, which makes it particularly difficult for them to work and earn a living. Food support is financed by funds from the Afghan Ministry of Rural Rehabilitation and Development, while SCA supports the village councils with, for instance, training and planning projects.*

### “ My child would have had to drop out of school had I not received any support

*Nawabad Babali, aged 41*

A NEW INTERVENTION in 2018 was to launch food banks storing foodstuffs. This is done to quickly prevent starvation and extreme poverty in rural areas.

Within the framework of the programme Citizens' Charters, SCA has also trained subgroups in 308 village councils. In 2018, these groups collected food with a long shelf life to a total value of SEK 1.5 million. They developed efficient storage and distribution systems, since the village councils are able to reach out with supplies faster than if these stocks were stored elsewhere. In total, the village councils managed to identify

1,217 households in need of supplies, including both resident families as well as internally displaced individuals.

Sediqa Mahmmody lives in the village of Nawabad Babali in the province of Jawzjan. She is only 41 years old but is already a widow. Her husband died when serving as a soldier in the Afghan army. She now weaves carpets in order to have an income and so that her twelve-year-old son can attend school.

– “Weaving carpets is not sufficient for covering expenses, so my family became one of the 24 families supported by the village council food bank this winter. My child would have had to drop out of school had I not received any support, but God is kind.”

– “If families with few resources receive support in difficult times so that they do not have to sell their land or their animals, then we can prevent the spread of extreme poverty. Otherwise, the families risk ending up in a vicious circle that is even more difficult to escape compared the situation in which they now find themselves”, says Atanu De, SCA's specialist in rural development.

TEXT: BASHIR AHMAD FAYAZ



*The majority of poor people in Afghanistan live in rural areas and are particularly vulnerable to conflicts or natural disasters. That is why SCA strengthens village councils to enable the inhabitants to have more influence over their local development.*

#### › **What is SCA doing to change this?**

SCA advocates that the local communities themselves should own and manage their economic and social development. Villages and civil society play a key role in relation to democratic representation, good planning of interventions and ensuring fair and sustainable development. The Afghan government model, the Citizens' Charter National Priority Programme, is carried out by SCA in three provinces. This programme mobilises local communities, elects representatives to local village councils and decides upon and carries out development projects in accordance with their own priorities.

In three other provinces, SCA is carrying out livelihood projects first and foremost aiming to strengthen and increase the number of sources of income in rural areas among primarily women and people with disabilities. SCA is involved in a number of different livelihood activities, including savings and loan associations and vocational training. Furthermore, SCA also maps out producer group markets.

In order for authorities to be able to fulfil their obligations toward local communities, SCA offers coordination and capacity-building.

#### **Progress and contributions to developments in 2018**

##### *Development owned and managed by the local community*

SCA cooperates with representatives from village councils within the framework of two programmes: the Afghan

government model Citizens' Charter in the provinces of Wardak, Jowzjan and Kanduz and SCA's own livelihood project in the provinces of Balkh, Samangan and Nangarhar. SCA supports the planning and implementation of elections to village councils and cooperates with authorities for an effective implementation.

In Afghanistan, local village councils represent the smallest official unit for local self-government. Thus, electing such councils constitutes the first step in the exercise of one's right to local control. In 2018, SCA supported the implementation of 501 elections to village councils.

The first thing done by SCA staff in relation to elections is to ensure that women have the same opportunities as men when it comes to participating and that women have at least half of all seats in the council. This remains a major challenge for SCA. Positive developments were noted in Wardak, where 11 village councils appointed women as treasurers, a position traditionally reserved for men. The next focus is to ensure that all areas are represented in the council, including remote households and, in particular, households with limited resources. In Wardak, a survey of 175 village councils showed that women have participated in planning efforts in 42% of the village councils.

After having been elected, 493 village councils completed their development plans in 2018. This includes identifying how economic and social resources are to be allocated, where resources are wasted or used unnecessarily and the ability of women to move freely in society. These efforts result in five-year development plans, priorities and strategies.

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Deposits to savings associations are deliberately kept low, approximately

12

SEK MONTHLY,

in order to lower the threshold for vulnerable households.

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› After the planning stage, SCA coordinates this work with village councils and local authorities. Most village councils prioritise basic and common goods, such as electricity, roads, canals and access to potable water.

Village councils play an increasingly important role in ensuring transparency in this work. They monitor the maintenance of physical infrastructure and the quality of services rendered, such as health care and primary education.

SCA encourages so-called social auditing, where public services are reviewed and monitored. In 2018, 112 villages performed social audits on projects carried out by the Afghan Ministry of Rural Rehabilitation and Development. The majority of audits confirmed that the interventions had been carried out in accordance with financial and technical guidelines, whereas 50 of the audits exhibited discrepancies, such as insufficient procurement or importing goods despite the fact that there were cheaper and functional local alternatives. This shows that social audits may serve as a tool for villages when it comes to reviewing and holding local authorities accountable. This is also a good example of how capacity development and basic services may be combined in rights-based efforts.

SCA has systematically sought to strengthen 12 organisations for people with disabilities through funding, training and supporting advocacy work aimed at authorities. An index has been developed in order to evaluate the support to these organisations. On a scale from 1 to 4, the average level was 1.92 in 2018. Female decision-making in male-dominated organisations was identified as one of the greatest challenges. A future option may be to support organisations for women only.

In order to inform a wider audience concerning the rights of people with disabilities, SCA produces a variety of broadcasts on television and radio, while also ensuring that over 36,000 copies of the newsletter Tawanmandi [Ability] are circulated.

#### *Savings associations, loans, vocational training and producer groups*

748 savings groups existed in Nangarhar, Balkh and Samangan in 2018, all of them formed in 2017 or before. In 2018, an increase in internal borrowing was noted and more than 2,100 members borrowed money for smaller investments in their businesses or to purchase important goods when the need arises, thereby stabilising their livelihood completely according to plan.

SCA repeated its livelihood method in 40 new villages in Balkh and Samangan. When the efforts began, SCA organised large meetings in order to identify the social and economic vulnerability of each village and household, to then form savings associations. As a result, SCA formed 194 new savings associations, 123 of which consisting solely of women.

During the time SCA supports new groups, it gradually increases its efforts to strengthen and increase the number of livelihood opportunities. Vocational training is combined with forming producer groups and mapping and linking them to markets. SCA supported 160 women in Balkh and Samangan in terms of forming 20 producer groups. In addition to the primary objective of sustainable livelihoods, owning a business frequently improves women's ability to

›

- › move freely in society. A challenge for established groups, however, are contacts with wholesalers, reinvesting profits and scaling the production.

One example in 2018 was that two producer groups in the dairy sector were formed by a total of 90 families. They produce 700 litres of milk a day on average, which they sell to dairies in Jalalabad. Between June and December 2018, they made a total of over SEK 519,000, or SEK 5,567 per family.

Women and people with disabilities are prioritised in livelihood interventions with vocational training and interest-free loans. According to a follow-up, 92% of participants had a job after having finished their training – a clear increase from 72% the year before. The majority of these operate their own business. A follow-up of the effects of loans showed that most recipients were people with disabilities and that their average income increased by 11% in 2018.

#### *Authorities capable of addressing needs and rights*

As a right-based organisation, SCA also focuses on actors obliged to ensure equal access to public services and public transparency. There are many such actors, including the Afghan government and SCA itself. Local communities and individual citizens are, in turn, encouraged to review and point out shortcomings to the population.

In 2016–2017, SCA carried out capacity-building activities at local district authorities in Balkh and Samangan. The results were followed up in 2018. Overall, it was noted that the people working at the authorities maintained the systems for communication, management, complaints and auditing. In 2018, SCA also mapped the need for capacity development in four local authorities.

## **Challenges**

In Kanduz, the lack of security resulted in the efforts being put on hold, as armed opposition groups issued threats against villages including women in their village councils. This situation was resolved by means of a specific strategy for high-risk areas in accordance with instructions from the Afghan Ministry of Rural Rehabilitation and Development. It involved fewer procedural requirements for elections to village councils and lower requirements regarding the participation of women. For the moment, SCA intends to accept this limitation in order to remain and to regain the lost participation of women. Unfortunately, this serves as an example of how the rights of women are the first to be curtailed in critical situations.

Armed opposition groups oppose the programme Citizens' Charter for a number of reasons. First, the programme strengthens the participation of women in public and political contexts. The Taliban also believe that secret ballots are incompatible with Islam and they fear that the process and the projects risk revealing their identities. Finally, everything linking the local community to authorities and governmental actors is seen as a threat, as this may strengthen the legitimacy of the government.

On two occasions during the year, SCA ended interventions in the parts of Wardak controlled by the armed resistance. This took place after SCA staff had received direct threats. Local leaders from the village councils were able to resolve the situation through mediation; however, getting the support of village councils in mediation is not always easy. When meetings between a group consisting of several village councils and representatives of the Taliban were unsuccessful, SCA instead chose to ask village councils to use their contacts to persuade the Taliban one by one. ●

|                                                                                                                                  | PLANNED 2018                | ACHIEVED 2018                 |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------|
| Number of people with disabilities having received vocational training and having taken out loans for businesses during the year | 500, 42% of whom were women | 487, 62.4% of whom were women |
| Number of organisations for people with disabilities having received support from SCA                                            | 14                          | 13                            |
| Launched savings and loan associations                                                                                           | 200                         | 194                           |
| Number of village councils formed through local elections with support from SCA                                                  | 380                         | 501                           |
| Number of village councils having completed their development plans                                                              | 412                         | 493                           |
| Number of television and radio programmes produced and broadcasted by SCA                                                        | 246                         | 294                           |

## Development driven by the local community

The associations had a total of

12 287

MEMBERS,

**416**

of whom had physical or mental disabilities

7 229

were WOMEN  
and 606 of these were the sole  
breadwinner of their household

In Nangarhar, Balkh and  
Samangan, a total of

**748**

SAVINGS ASSOCIATIONS  
were active during the year



The total savings of these groups  
corresponded to approximately

**2 700 000**

SEK

# Objective 4: Public and Political Commitment

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

| Sweden and Europe in short                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | SCA's objectives                                                                                                                                                                                                                                                                                             | In 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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>Governments in a number of EU countries are redefining the term aid in order to cover the costs of receiving refugees and military action. This affects the development sector.</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>Decision-makers 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 3,090 members, 170 of whom regularly carried out outreach activities for over 4,000 individuals. More than 8,000 individuals contributed SEK 12.3 million to SCA's work.</li> <li>SCA published the report <i>Biståndseffektivitet [Aid Efficiency]</i> and participated in the international donor conference in Geneva. Local peace-building was discussed at SCA's international conference and at the Almedalen political forum. SCA criticised Swedish support to NATO's Resolute Support Mission.</li> <li>SCA's target groups in Afghanistan have received training in local advocacy work.</li> </ul> |

## The situation in 2018

Development issues have received relatively limited attention in Sweden in 2018, partially as a result of parliamentary elections. Many EU countries also prioritised their national interests to a greater extent. Aid was increasingly channelled to countries in closer proximity to the European Union, often justified by a notion of strengthening national security and reducing migration. This may have future consequences for the development sector. However, the Swedish political majority continues to show its support for its long-term commitments to Afghanistan, both through military operations and development. An annual Sifo survey shows that the public still has confidence in development aid. Only 27% of respondents believe that this aid should be reduced or abolished, whereas 65% think that the current level of aid is sufficient or should be increased.

## What is SCA doing to change this?

SCA members and staff increase the level of knowledge regarding the situation in Afghanistan and the importance of SCA's development work among the public, decision-makers and public officials. They are encouraged to act in favour of the rights of the civilian population by either becoming

active members, supporting the work of SCA financially or making decisions that take into account and strengthen the rights of the civilian population in Afghanistan.

## Activities and progress in 2018

### Commitment in Sweden

SCA's associations and active members serve as ambassadors and are absolutely crucial when it comes to getting the Swedish general public involved. In 2018, SCA had 170 active members, the same number as the year before.

The total number of members was 3,090, 7% fewer than the year before. The project Membership Movement 2021 serves as a response to a number of challenges facing SCA. In 2018, this manifested itself in consultations with local associations in order to analyse and propose measures, such as reviewing SCA's representative system at the Annual Meeting. The board and the project steering group in 2018 prepared a roadmap for the membership movement for the period of 2019–2021.

More than 70 outreach events were organised during the year, over 30 of which specifically focused on SCA's development work. In total, over 4,000 people have participated and received this information.

# A selection of activities carried out by SCA's local associations:

## JANUARY

Cultural evening in Stockholm and photo exhibition in Lund.

## FEBRUARY

Seminar in Stockholm on ethnicities in Afghanistan.

## MARCH

The two seminars *Perspective on Afghanistan* in Lund and *Developing Civil Society* in Gothenburg. Nowruz celebration in Södertälje. Art auction *Art4Education* in Södertälje aimed at raising funds for SCA's schools.

## APRIL

Seminar in Stockholm on the importance of free media, with a visit from the television channel Tolo. Lecture in Norrköping on living conditions and the lecture *Afghanistan Beyond the News Headlines* in Stockholm. A lecture in Lund on Afghan state-building and a course in Örebro on how associations work.

## MAY

Exhibition of Afghan jewelry, handicrafts and clothes in Gothenburg and 5,000 SEK was collected through the cleaning of a municipal area in Södertälje.

## JUNE

Collaboration in Stockholm with the Kulturama high school with a visit by Polar Prize Winner Dr Ahmad Sarmast, founder of ANIM (Afghanistan National Institute of Music). Fundraising in Stockholm through a number of flea markets.

## SEPTEMBER

The Gothenburg Book Fair with 1,500 people visiting the SCA booth and a total of 120 participants in two seminars on the parliamentary elections and aid in conflicts, which were arranged together with SCA's communication unit. SEK 25,000 was also raised to the Children of the World campaign. A seminar in Stockholm together with Sida and the Swedish University of Agricultural Sciences on the benefits of aid. Concert and selling books during a cultural night in Uppsala as well as fundraising and distributing information in Skövde/Skaraborg on a day devoted to health.

## OCTOBER

Information table in Lund on the international United Nations Day.

## NOVEMBER

Seminar in Sundsvall on the impact of the parliamentary elec-

tions on the future of Afghanistan and aid in countries suffering from conflicts. Lecture in Skellefteå on SCA's development work in primary schools. Seminar in Lund on the future of Afghanistan.



## DECEMBER

SCA has a long tradition of publishing books. In 2018, the book *Förstå Afghanistan* [Understand Afghanistan] was published, which is an anthology aiming to increase people's understanding of the country and its history and people.

This book came about after a motion to the Annual Meeting and was compiled in collaboration between an editorial committee, the SCA board and its communication unit. Upwards of 450 copies were sold already in 2018. This book will serve as the basis for several study circles. A good opportunity for selling the book was Christmas markets where local SCA associations sold the book and various forms of crafts. For example, 70 hand-knitted gloves were sold only in Umeå in order to benefit the education of girls.

*The association committee* joint events carried out by local associations. In 2018, for instance, they carried out the national fundraising campaign Mother's Day, aimed at supporting the training of midwives, and the Radio Aid campaign Children of the World. The association committee also arranged a special day where staff in Afghanistan provided information about SCA's development model and education activities. The participants formed a network that will carry out fundraising and advocate the right to education.



The new campaign *Unthinkable Here: Everyday life in Afghanistan* increased knowledge about SCA with

2,6  
MILLION  
DIGITALS VIEWS

- › SCA's regular Annual Meeting was held in Södertälje on May 26. Eight out of twelve local associations were represented by 49 representatives (22 women and 27 men). The five motions submitted to the Annual Meeting were discussed in a so-called opinion square before they were decided upon:
1. *Save the membership movement.* This motion was considered to have been addressed through the ongoing project Membership Movement 2021.
  2. *Improve the opportunities to work for refugees in Sweden.* This motion was rejected as SCA works with aid in Afghanistan.
  3. *Solar cells and tablets in SCA schools.* This motion was rejected on the grounds that the choice of interventions needs to be made by the local community in Afghanistan, not decided by the Annual Meeting in Sweden.
  4. *Fee recommendations for lectures in the name of SCA.* This motion was adopted.
  5. *Education for members of the board.* This motion was rejected as all members of the board are offered an introduction and further education. The board also has a procedure with guidelines for the mission.

The solidarity award This Year's Friend of Afghanistan was given to Helenaskolan in Skövde. The teacher Per Klarin represented the school and received the award. For more than two decades, students and teachers at the school have raised more than SEK 1 million and arranged many lectures, special days and collaborations within its sister school project.

#### *Fundraising for SCA's development work*

In 2018, SCA raised SEK 12.3 million from private donors, which is the same as the year before. SCA received over SEK 100,000 through Facebook's new fundraising platform. A new large donor is the Kerstin and Jan-Olov Ericksson Foundation, whose remarkable donation of SEK 2 million annually for five years will be used for building and operating more schools. In addition, collaborations with Frontit and Atlas Copco's staff association Water for All have continued.

## Fundraising

12,3 MILLION SEK from over 8,000 individuals

2 MILLION SEK from the Kerstin and Jan-Olov Ericksson Foundation. SEK 823,000 from the Jochnick Foundation. A total of SEK 412,000 from private companies and sponsors.

17 MILLION SEK from the Postcode Lottery and SEK 4.2 MILLION from Radio Aid.

#### *Increase knowledge*

*Afghanistan-Nytt* is published to increase knowledge regarding Afghanistan and SCA's work. The magazine was published four times in 2018 in 9,500 copies each. It was primarily sent to private donors and members but was also handed out in the context of lectures. SCA's annual commitment survey showed that readers found the contents more interesting than in the past and that 50% of readers felt that the contents increased their knowledge about the country, a 6% increase since 2017. The articles were also made available through SCA's digital channels: website, e-mail and social media such as Facebook, Instagram and Twitter.

The launch of the campaign *Unthinkable Here: Everyday Life in Afghanistan* was a milestone in 2018. It only resulted in a few hundred gifts but received a total of 2.6 million views on web TV and in social media. This campaign increased traffic to the SCA website by 933%, making the campaign one of the most successful to this date in terms of raising awareness for SCA. The campaign was financed by funds from the Postcode Lottery.

## SCA's annual commitment survey shows that:

90%

of respondents find that SCA's information material raises their level of knowledge about Afghanistan, from "somewhat" to "to a large extent". Only 10% answered "no".

63%

estimate that they have "some knowledge" to "full knowledge" about SCA's rights-based work in Afghanistan. 37% estimate that they have limited knowledge.

*The respondents are mainly members and private donors.*

› The media continued to report positively on SCA's development work, even though the number of published articles decreased. On the other hand, there was an increased demand for information regarding migration and the security situation. The attack on Save the Children in Jalalabad and the damage to the SCA offices were highlighted. The attack on Hotel Intercontinental in Kabul in January 2018 was also highlighted. In addition, peace talks, parliamentary elections, SCA's international seminar and the campaign Children of the World contributed to visibility in the media.

### *Advocacy work*

In collaboration with Oxfam Novib, SCA published the report Aid Effectiveness in Afghanistan, which revealed a lack of coordination between aid organisations, the Afghan government and local communities. The report was sent to some fifty stakeholders in Afghanistan and Europe. SCA organised two network meetings for European organisations in Afghanistan and also participated in the UN's Geneva Conference to discuss developments with other aid organisations, donor countries and the Afghan government.

In Sweden, SCA has initiated dialogs with the newly elected Swedish parliament in preparation for the annual parliamentary debate on Swedish support to NATO's Resolute Support Mission. SCA's emphasised how the civilian population has suffered so far and the consequences of violating international humanitarian law.

At the political forum in Almedalen and at SCA's international conference, the importance of local peace-building was raised. The conference examined the potential of the so-called "triple nexus" – how links between humanitarian actors, development actors and peace actors may lead to sustainable development. To ensure that SCA's target groups from rural areas were also given a voice, personal stories were collected and made into an exhibition presented at the conference. In order to strengthen the ability of SCA's target groups to influence their local authorities in Afghanistan, 28 meetings related

to capacity development were arranged, including training seminars and dialogs. A total of 335 men and 362 women participated.

### **Challenges**

The association committee has continued to analyse alternative forms of involvement, such as activity groups aiming to simplify outreach activities and include more and younger active members. Gender equality surveys show that most panel participants at SCA activities were men, despite the fact that women make up 57% of the members.

Attracting new donors has been more difficult than expected in 2018, both with regard to the business sector and private individuals. In general, Swedes are not particularly informed on SCA's work in Afghanistan and prioritise supporting more well-known organisations. Just like before, this year's Ipsos survey shows that only 15% of respondents are familiar with SCA and that only 28% of these find SCA's work important. This means that SCA must increase public awareness of the organisation and development work in particular. As a result, a partnership was launched with PR firm Markus.

The security problems in Afghanistan have an impact on the ability of journalists to report from the country. That is why SCA's expertise on Afghanistan is regularly requested. Nevertheless, interest in SCA's work still remains low. As a result, SCA spokespeople participated in a workshop to better integrate SCA's perspective on development when they are asked about the country in other contexts.

At the donor conference in Geneva, SCA concluded that the joint advocacy work of Afghan and European civil society organisations lacked clarity, which is why it did not achieve the desired effect. SCA may draw lessons from this when coordinating future advocacy work, where the ability of Afghan groups to influence decision-makers in Sweden, Europe and Afghanistan remains important. ●

### **Evaluations and reports in 2018 in relation to the objective popular and political commitment**

Lennox PR performed a target group analysis of Swedish journalists and media decision-makers on behalf of SCA. The aim of this analysis was to establish a benchmark against which to measure future changes. It also recommended interventions in order to increase knowledge about SCA among the Swedish general public.

# Objective 5: A Credible and Sustainable Organisation / SCA's Sustainability Report

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 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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>• 103 staff members in managerial positions received leadership training, 26 of whom were women.</li> <li>• 100 staff members in all of SCA's five regions received training in communication.</li> <li>• Policy documents were translated from English into Dari and Pashto.</li> <li>• SCA's anti-corruption system was reviewed and improved.</li> <li>• SCA continued to prioritise the development of women in managerial positions, even though there is still much to be done.</li> </ul> |

## Present situation

In the context of organisational development in 2015-2016, a need for coordination, motivation and transparency was identified in order for SCA to carry out its mission in an efficient manner. A broad evaluation in 2017 collected views from 100 staff members at all offices. It concluded that there was a need for a number of improvements and that not all changes decided upon in the process had been carried out in their entirety.

The conclusions included that SCA's vision, mission and core values were relevant and were supported by the staff but that they needed to be clearer in practice. SCA must practice what we preach. Internal gender equality represents

an example of an area in need of improvement. Another is offering support to staff members wanting to resist nepotism and corruption. SCA is seen as having untapped potential that may be utilised if roles and responsibilities become clearer and if communication, coordination and synergy between programmes are improved. IT systems and information management also need to be integrated.

SCA staff are skilled and committed, but staff turnover is too high. This illustrates the need for improved staff welfare. Recruiting and internally promoting women in leading positions has also represented a great challenge. Perhaps particularly alarming is the fact that there have been cases of harassment not seen as having been properly followed up.

## Sustainability is integrated into planning, implementation and reporting

SCA works toward sustainable change for its target groups. This is key in all development organisations, but SCA also needs to aim for internal sustainability and maintain a long-term capacity, while at the same time minimise negative effects on people, society and the environment.

Sustainability is frequently described and reported, independent from other interventions. This leads to a lack of clarity in terms of ownership and responsibility. In order to avoid this and to ensure both implementation and follow-up, SCA has integrated sustainability objectives in its strategic plan for 2018–2021.

According to Swedish law, all Swedish organisations with a certain turnover and a certain number of staff need to report on sustainability. Each organisation is to define and adjust its reporting to its particular circumstances and area of operations. Even if sustainability plays a key role in all aspects of SCA's work, this reporting at the very least needs to include the environment, social issues, staff, human rights and anti-corruption. Since sustainability has been integrated into the strategic objectives, it is reported here, within the same framework.

*Hence, the reporting of SCA's fifth strategic objective also serves as the organisation's sustainability report for 2018.*

### › What is SCA doing to change this?

Even if organisational development has always been seen as important, it has not been planned, implemented and evaluated in the context of a strategic plan before. That is why SCA included objective 5 in the strategic period 2018–2021, which aims to develop and improve sustainability in the organisation itself. It highlights that all staff members, units and departments have a responsibility to improve. The planning and allocation of responsibility for this objective represented a challenge and many efforts still need to be defined.

#### *Coordination and cooperation – making the most of our resources*

Improved coordination and cooperation require that roles, responsibilities and tasks are delegated in an efficient manner. The expected result is clearer internal responsibility and increased efficiency. The practical efforts for achieving this objective will be carried out during the entire strategic period and SCA started operationalising and prioritising in 2018. An initial practical change was to translate several policy documents from English into Dari and Pashto.

The guidelines for internal communication were set to be revised in 2018, but there was not enough time to complete this task. A total of 100 employees at all offices were trained in IT, which reduced the workload of the IT department at the same time as staff members were better able to utilise the available resources. Information systems, contract management and mobilisation of resources were improved in order to make SCA more sustainable financially and to enable more funds from institutional and private donors.

#### *Communication – ensuring acceptance regarding sustainability*

An objective involving credibility and sustainability is that stakeholders in Afghanistan know more about and support SCA's vision, mission, values and development model.

In addition to personal contacts with local communities, SCA focuses on two channels and target groups in order to ensure acceptance and a good reputation.

The first is sound and picture, which play an important role in terms of disseminating knowledge, as printed material does not work as well for target groups with a limited level of literacy. In Afghanistan, SCA actively involved local media on 171 occasions in 2018. This was slightly below target, but nonetheless a good result in light of the fact that there has been a large number of vacancies at the communication departments. Even better was the fact that SCA was mentioned 374 times in articles and broadcasts, which exceeded the target by 50%. SCA also carried out its first Afghan campaign in social media and participated in #16Daysofactivism, an international campaign against gender-based violence.

The second important communication channel is a good relationship with decision-makers. Representatives from local authorities were invited to launches, conferences and joint monitoring of SCA projects. Not only does this ensure acceptance for SCA interventions, it also emphasises the obligations of these representatives in relation to the population.

#### *Staff and diversity*

A motivated staff with high capacity is key. A high and uneven workload causes stress, less motivation and a lower quality of work. Previous leadership courses were followed up in order to facilitate the ability of staff members to adapt to a more decentralised organisation, which requires managers to delegate rather than command. A challenging but vital task for SCA is to recruit, strengthen and retain more women in leading positions.

Only 59% of the staff were able to use all of their vacation days in 2018. Staff turnover led to gaps that needed to be filled. This serves as a partial explanation but leaves plenty of room for improvement in the planning process. ›

› *Based on values – internal democracy, social perspectives and human rights*

Women are often particularly disadvantaged as a result of expectations from both work and home.

SCA still does not serve as a good example with regard to, for instance, the number of women in leading positions. This means that the organisation needs to prioritise making these positions available to women. A total of 103 employees in some type of managerial position, 26 of whom were women, received training in leadership.

The conditions for democracy in Swedish solidarity organisations have changed during the almost four decades since SCA was founded. SCA once consisted of over 40 local associations. Today, however, only 8–11 local associations could be said to be fully functioning. In addition, there are difficulties in recruiting new members, disseminating information, managing and demanding accountability. In Sweden, both the board as well as local associations and individual members have come to realise that SCA needs to decide where and what the association should be in 5–10 years.

The project Membership Movement 2021 aims to revitalise one of SCA's core missions – create commitment. The board and its steering group decided to propose a roadmap for the membership movement to the 2019 Annual Meeting to be implemented in 2019–2021.

#### *Environment*

In 2018, SCA carried out a comprehensive environmental and context analysis. It concluded the following:

*“Environmental sustainability is crucial for Afghanistan but equally important for SCA's long-term success, viability and resilience in the country. On top of more than forty years of conflict, a devastating drought in more than half of the country at the end of 2018, widespread uncertainty in terms of food supply and reduced access to natural resources, new threats arise in the form of climate change, natural disasters and shocks.”*

This sums up challenges facing both SCA and Afghanistan. SCA has a weak track record when it comes to interventions motivated by climate-related and environmental considerations. The environmental strategy adopted already in 2012 has not been adhered to. However, this year's report indicates that there are many informal environmental measures, guidelines, strategies and activities. These have proved valuable and show that SCA takes environmental considerations seriously within its programmes, even though the organisation does not use environmental terminology.

A clear example is SCA collaborating with village development councils to identify common needs to address a lack of irrigation systems or dried-out wells, building flood

protection, repairing canal systems and carrying out water and sanitation projects. Other interventions include saving energy in schools and hospitals, solar panels in water and sanitary facilities and other forms of renewable energy at new facilities.

The analysis also showed that SCA has potential, since staff and partners exhibit good practical environmental knowledge and good leadership. Environmental impact analyses are mandatory for all interventions.

The implementation of this analysis moves SCA one step closer toward becoming the actor for change that the organisation could be. The remainder of the current strategic period will show whether SCA is capable of developing as a pioneer in Afghanistan and as a catalyst for change.

#### *Transparency and accountability in order to prevent corruption*

Transparency and the ability to demand accountability should be at the centre of rights-based organisations. The mechanisms for reporting and investigating corruption within SCA have improved in 2018. Among other things, these changes mean that following up investigations is now the responsibility of the country directors and the secretary general. Categorisation and measures have been defined and systematised.

However, other channels and mechanisms need to be developed further, including those intended for public complaints, harassment, recruitment and reports from SCA target groups involving the organisation's activities.

In 2018, the SCA framework for procurement and contracts was revised. New rules were approved for procurement and contracts, valid for all goods and services at all SCA offices. Two manuals for procurement and purchasing were also approved: one for Afghanistan and one for Sweden. They describe in detail how procurements take place and clearly explain what applies to contracts with suppliers.

Throughout the year, a project on how documents and documentation should be handled continued to assess the situation at different regional offices. This project showed significant weaknesses. E-mail lists were made more useful and easier to maintain. An external IT audit found that SCA lacks a strategic approach regarding IT infrastructure and security, which represents a vulnerability and risk in itself.

In accordance with EU legislation, the General Data Protection Regulation (GDPR) was turned into Swedish law. This resulted in SCA establishing a privacy policy, adapting its staff register and carrying out a general review of administrative and financial IT systems. This regulation represents a fundamental change and SCA has yet to fully implement all the changes necessary for complying with GDPR. ●



Photo: Malin Hoelstad

## Corruption and crime – reporting, investigating and measures

Corruption is real and occurs everywhere in Afghanistan. Sometimes, it represents a direct threat to individuals and entire communities, and it contributes to many people being deprived of their rights, such as education, health care, the right to vote, physical protection or justice in a court of law. Corruption both drives and is a result of the internal conflict, and it is impossible to distinguish from the opium economy, political inefficiency, patron-client relationships and foreign aid – both military and civilian. A great deal has been achieved in some areas. In other areas, however, corruption constitutes an important explanation for a lack of progress or even regression.

In the sectors of health care and education, corruption takes many forms: nepotism, paying out salaries in spite of absence, prearranged procurement processes and accepted inefficiency. Power relations put a great deal of pressure on those trying to resist corruption. For an organisation such as SCA, completely avoiding cases of corruption is impossible in practice, even if the organisation is doing its utmost to maintain zero tolerance.

Staff members are frequently subjected to pressure by external actors demanding services or money, both privately and in their professional life. Internal corruption also represents a threat, whether in the form of nepotism, corruption or misuse of resources. The consequences include everything from financial losses to inefficiency and result in SCA having to use a great amount of resources for monitoring purposes. Corruption also exposes SCA to a significant risk of losing the trust of target groups, donors, authorities and the general public. This trust is one of SCA's greatest assets and has been accumulated over many years.

SCA's anti-corruption policy emphasises preventive measures, reduced possibilities for irregularities and the importance of good values and solid control systems. In the short term, SCA pays a high price for not accepting corruption. Not bribing public officials, for instance, frequently result in delays and additional costs.

The overall strategy is to use multiple forms of control and judgment calls, sharing responsibilities and exercising transparency in decision-making processes. SCA aims toward a meritocracy, a fair working environment, competitive wages and an efficient use of time and money. However, the strategy also needs to be linked to clear procedures for disciplinary action in cases of fraud, corruption and misuse of resources.

The systems and mechanisms for reporting and investigating irregularities underwent a thorough review and development process in 2018. The reason was to ensure that all reports are received confidentially and are given a thorough assessment, but also that management take action in the time stipulated.

### Uncovered cases of misappropriation and corruption

Out of a total of 18 suspected or reported cases in 2018, 4 were still under investigation at the end of December. These will be closed and reported in 2019. One case was transformed into an investigation of harassment. One investigated and confirmed case of corruption resulted in disciplinary action. The report has been shared with the donor and the SCA board.

In relation to building an orthopaedic workshop, it was uncovered that a construction engineer had decided to change the design, approve the cost for these changes, disregard procurement rules, exaggerate costs and sign off on smaller deliveries of goods than what was ordered. This fraud was carried out to benefit the individual engineer and SCA's loss is estimated at almost SEK 150,000. SCA also took action against four other staff members. A construction engineer and an assistant construction engineer were dismissed and blacklisted. A senior engineer and a coordinator received written warnings for not having sufficiently monitored the work. The project was funded by the Postcode Lottery (83%) and Sida (17%). The losses will be covered by SCA's reserves.

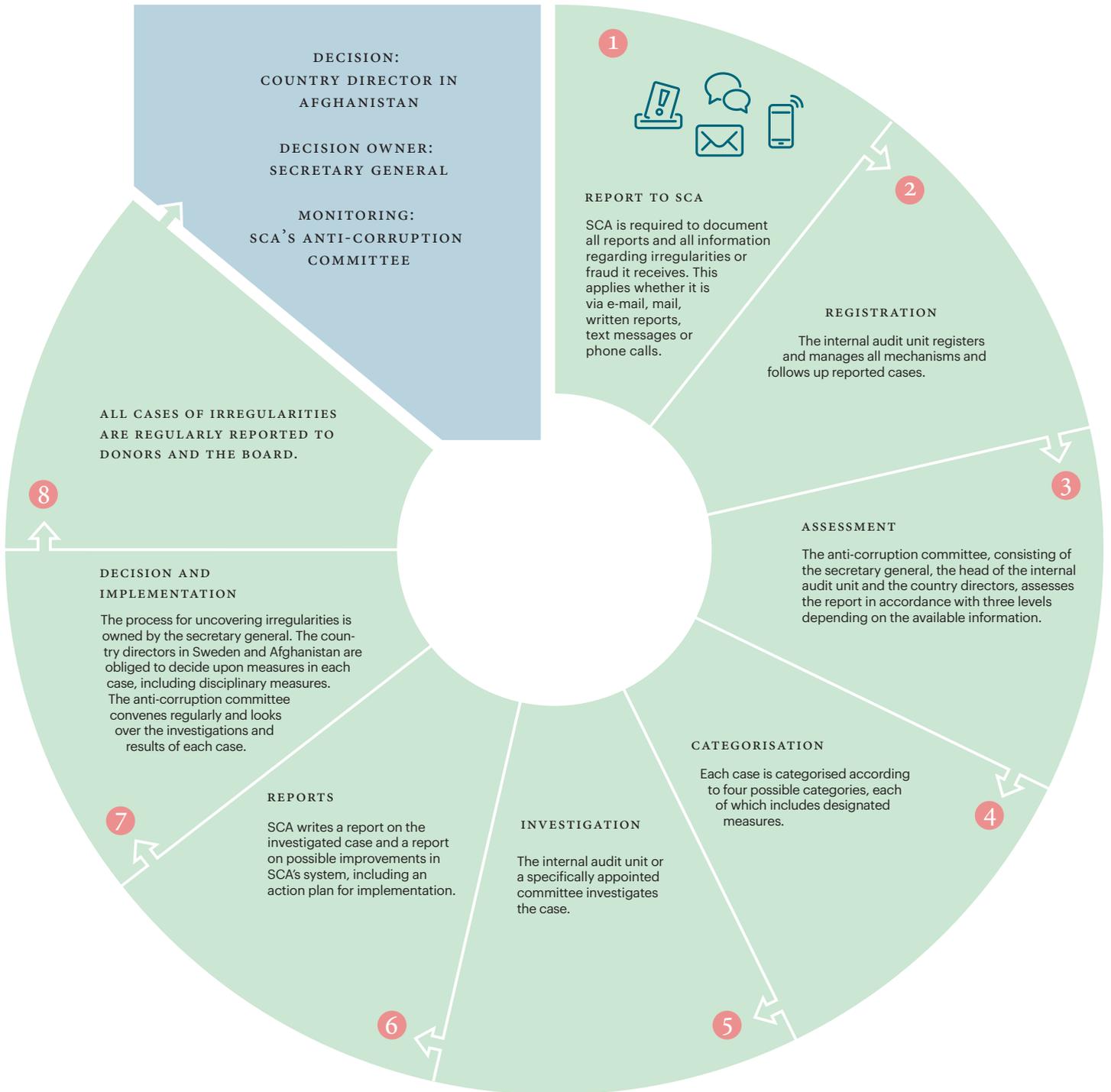
Measures to improve the systems following these events include:

- assigning specific responsibility for design, changes in implementation, approval of the completed building as well as all costs related to changes
- improve coordination between involved units in order to avoid costly changes, as well as to increase informal internal control. These were identified as weaknesses already at the end of 2016.
- examine SCA's ability to take further legal action. In light of the widespread corruption in the Afghan judiciary, this would entail risks. Further legal action could lead to trials that would not be objective.

The framework for handling reports of corruption is available in two policy documents:

1. The new **anti-corruption policy** was approved in March 2018. It defines and establishes SCA's expectations in relation to its staff and how reporting, investigations and follow-up are 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. A new manual for **procedures in relation to anti-corruption and mechanisms for reports** was approved in October 2018. It describes responsibilities, procedures and the maintenance of mechanisms for anti-corruption. ●

# How SCA manages corruption



**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 ARMED CONFLICT** in Afghanistan is dynamic in nature and is never separate from international actors or the domestic political landscape. The level of insecurity varies between provinces and district, at times changing quickly. Attempted peace talks, the presence of the Islamic State (IS) and tensions between regional leaders and the central government increase the level of complexity and unpredictability. The security situation remained very volatile in 2018. The staff and facilities of non-governmental organisations were hit the hardest in the eastern part of the country when IS carried out a number of serious attacks in the region.

## **Neutrality and impartiality represent important assets but offer no guarantees**

People's awareness that SCA is not linked to the Afghan state, the armed opposition or any other political or religious grouping remains an important asset. However, maintaining this awareness in areas with new or fragmented actors is difficult. 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.

This is still true in relation to local communities, whereas actors such as IS are less concerned with what the local population thinks. They do not seek local legitimacy and acceptance to the same extent as the Taliban.

## **Follow-up 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. It is hard to decide when to close down activities due to security reasons, after having been pressured or if SCA no longer has access to an area for follow-up. Schools are closed at the expense of the students; however, there are times when this has to be considered.

For years, SCA has sought to establish external third-party monitoring; in other words, that an independent company should be tasked with monitoring SCA interventions. This third-party monitoring is reported directly

to the secretary general and the country directors, which enables comparisons with what is reported internally in the organisation and uncovering internal discrepancies.

Unfortunately, the contracted company in 2018 encountered the same difficulties as SCA in terms of gaining access to specified areas. Hence, their report did not provide any new information and this monitoring needs to be carried out once again in 2019. This clearly shows the difficulties involved in monitoring operations in Afghanistan. According to one estimate, 30% of the areas in which SCA operates are difficult or impossible to reach for direct follow-up.

This highlights the importance of SCA strengthening the capacity of local communities to monitor and review activities in their own areas, which is sometimes referred to as participatory monitoring or social audit. It also illustrates the importance of increasing the ability of local communities to report to SCA.

## **Staff security**

In 2018, a security consultancy firm was contracted to review security within SCA, make recommendations and propose an action plan. In order to reduce risks, SCA implemented a number of preventive measures, including

- regular assessments of staff security
- providing employees with so-called Hostile Environment Awareness Training and specific training in security in the field
- better equipment and upgrading offices
- replacing vehicles in order to reduce the risk of abductions and accidental injuries in relation to fighting
- regular risk assessments for current and new interventions
- security briefings for staff, consultants and media representatives

## **Serious incidents in 2018**

The intensification of the conflict resulted in a sharp increase in the number of incidents involving non-governmental organisations. This number increased from 148 in both 2016 and 2017 to 245 in 2018. This represents an ominous increase of 65%.

The province of Nangarhar remains the least stable area in eastern Afghanistan, also serving as the hub for IS operations. This has important implications, as SCA is involved in extensive activities in Nangarhar and used to be responsible for health care in the neighbouring province of Laghman. Travelling outside the provincial capital of Jalalabad is said to constitute a great risk as opposition groups control or fight over surrounding areas. In addition, the proximity to Pakistan increases the risk of kidnappings.

The nature of security incidents can vary greatly. The most common incident in recent years involves the destruction of buildings; for example, broken windows at clinics after fighting or nearby explosions. The total number of incidents affecting SCA increased from 48 in 2017 to 65 in 2018. The following serve as examples of incidents affecting SCA in 2018.

## INCIDENTS ACCORDING TO REGIONAL OFFICE

● 2017  
● 2018



**January 24, Nangarhar:** At 8.30 a.m. a car bomb exploded at the main entrance of the facilities of Save the Children International in Jalalabad. Armed men entered the building and killed four employees, one civilian and a police officer. The facilities were adjacent to SCA's regional offices. SCA's staff immediately made their way to shelters and adjacent buildings and were quickly evacuated. In connection to the fighting between the armed group and the Afghan security forces, a fire broke out and the facilities were almost completely destroyed.

**February 17, Laghman:** At 7 a.m. Afghan security forces entered one of SCA's health clinics during ongoing fighting. After the security forces had left the clinic, medicines and equipment were looted.

**February 19, Laghman:** The clinic in Gularam was closed for a day due to air strikes.

**April 25, Wardak:** The Taliban threatened SCA education staff over the telephone and demanded that all schools in the area should close. The matter was resolved by using contacts in village councils.

**May 24, Wardak:** NATO forces and Afghan security forces opened fire on an SCA ambulance and injured the driver. The driver was taken by American forces into custody for 24 hours.

**June 5, Wardak:** Taliban fighters entered one of SCA clinics, abducted two physicians to an unknown location and beat them severely. Both physicians were later released after mediation with village councils.

**June 16, Wardak:** Four armed men claiming to belong to the Taliban stole four motorcycles from a clinic. The matter was subsequently brought up with the Taliban and the motorcycles were returned.

**July 21, Samangan:** The Taliban stopped the construction of a school for twelve days.

**August 10, Ghazni:** The Taliban carried out a major attack on the town of Ghazni. SCA's regional offices were closed for five working days.

**September 3, Wardak:** Activities within the programme Citizens' Charter were ceased by SCA after the Taliban banned women from participating.

**September 15, Laghman:** A vaccine administrator employed by SCA and two of his family members were killed during a joint operation involving international and Afghan security forces.

**September 22, Ghazni:** Four village schools with a total of over 800 students were closed by the Taliban and were not reopened in 2018.

**September 23, Wardak:** Military operations and security problems resulted in the displacement of people in the area. As a result, 29 students left their village schools.

**October 7, Wardak:** At 10.00 a.m. helicopters belonging to Afghan security forces landed at SCA's clinic in Sadmardah. They made their way in using explosives and initiated a search operation. A guard was killed, claimed by the security forces to be the result of crossfire.

**November 16, Ghazni:** The principal in an SCA school was killed in a drone attack during Friday prayer.

**November 23, Ghazni:** An individual participating in one of SCA's livelihood projects for people with disabilities was killed by Afghan security forces during a nightly raid.

**December 3, Kabul:** After a dispute between a landlord and a tenant, a police officer and a guard were killed and an additional six individuals were injured. This dispute resulted in SCA's employees being put under a curfew and having limited ability to move around SCA staff accommodations in Kabul.

**December 20 and 23, Wardak:** In strong terms, the Taliban called upon the heads of SCA clinics in the area to accept them as the only authority and demanded that the SCA budget be shared with and used within the health care system cooperating with the Taliban shadow government. They also demanded to immediately be given two new ambulances and four ambulances at a later stage. Furthermore, they also demanded that a physician specialised in the field of orthopaedics should be hired at the clinic in Tangi Saidan. SCA rejected the Taliban demands, but an additional physician was hired as there was room for this in SCA's agreement with the Afghan government regarding health interventions. ●

# 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 Kreab 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.

## **Shirin Persson**, *deputy chairperson*

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.

## **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.

## **Anders Fänge**, *substitute*

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

## **Kajsa Johansson**

Elected in 2015, contact person to the local committee in Sundsvall. 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.

## **Dag Klackenborg**

Elected in 2015, contact person to the local committee in Skellefteå. Member of Parliament for the Moderaterna Party and on the Constitution Committee. Worked for the Swedish Ministry of Foreign Affairs in 1974–2001, thereafter as CEO for the Swedish Trade Federation and chairperson for Vattenfall. Lives in Stockholm.

## **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.

## **Charlotta (Lotta) Sjöström Becker**

Elected in 2017, contact person to the Uppsala local association. Secretary-general of the Swedish Fellowship of Reconciliation. Has sixteen years of experience working within the field of peace and human rights in conflict-ridden areas, among other things as advisor and manager responsible for gender equality and human rights at EUPOL in Kabul. Lives in Stockholm.

## **Björn-Åke Törnblom**, *substitute*

Elected in 2017, contact person to the local associations in Södertälje and Gothenburg, but also on the board of the local association in Stockholm. Several years of experience working in Afghanistan, including as planning director, regional director and administrative director, responsible for matters such as security. 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.

The board's work is governed by the association statutes and board procedures. In 2018, 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 2018

SCA's mission is to empower individuals, local communities and local organisations to participate fully in society and influence their own development. This work prioritises all rural areas and the target groups of women, children and particularly vulnerable groups such as internally displaced individuals and people with disabilities.

In the medium term, SCA's objectives were formulated in the strategic plan for 2018–2021, where 2018 represented the first year of the current strategic period. This plan does not significantly deviate from the previous plan, except that organisational development and sustainability have been included as objectives in the new plan. SCA's programmes focus on five strategic objectives:

- improved health, objective 1
- access to education, objective 2
- livelihood opportunities / local development, objective 3
- public and political commitment, objective 4
- credibility and sustainability, objective 5

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.

### One organisation – in Afghanistan and Sweden

In 2018, the membership organisation consisted of twelve 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](http://www.sak.se). It also publishes the magazine *Afghanistan-Nytt* four times a year as well as other forms of information. Fundraising activities are carried out by staff and members. SCA belongs to the Swedish Fundraising Council (FRII) and has 90-accounts. The activities are reviewed annually by Swedish Fundraising Control. SCA complies with the FRII code of quality and in 2018 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.

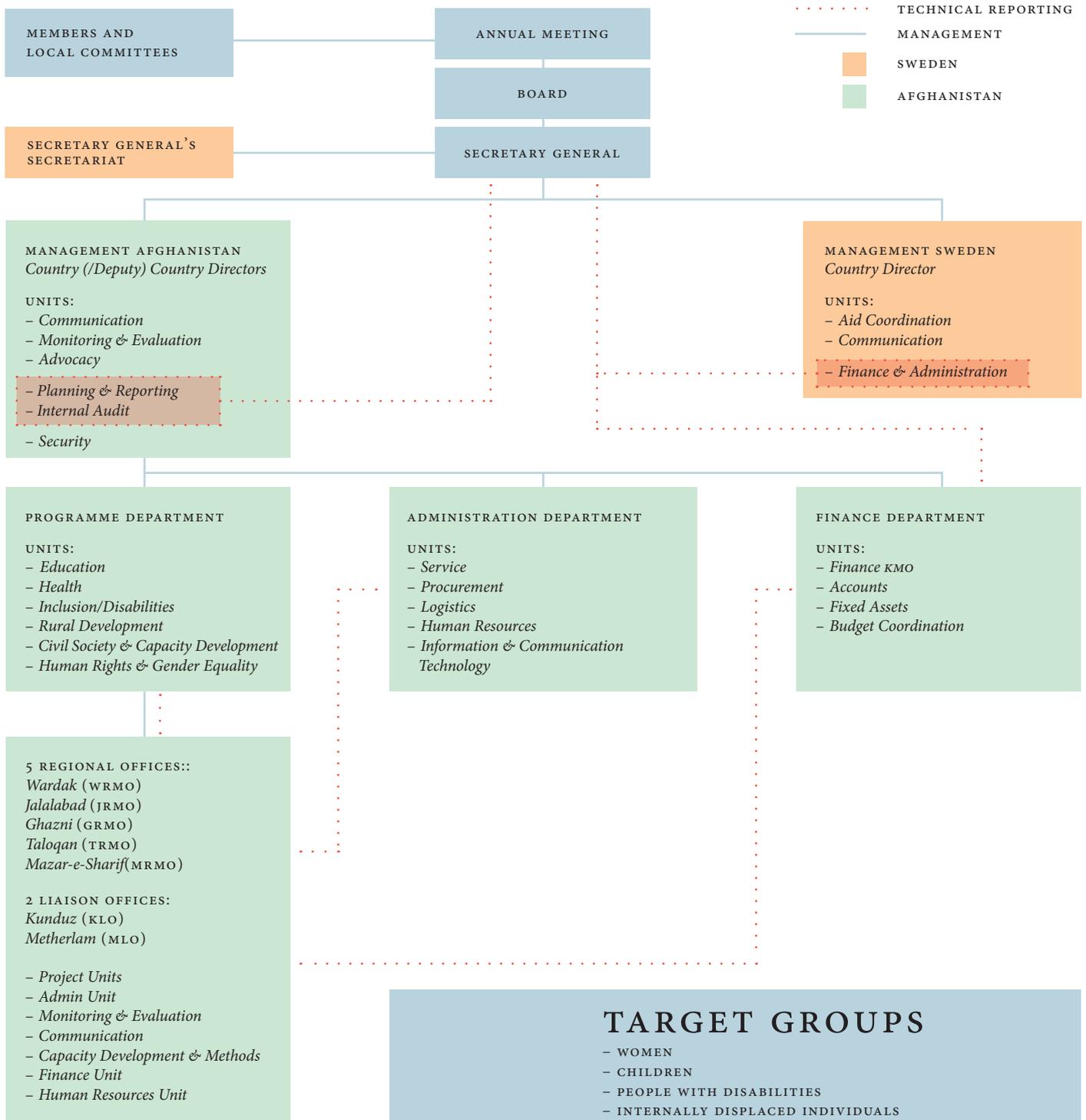


### The Swedish Fundraising Control is a non profit association which

- guarantees 90-accounts to organisations who conduct public fundraising if these meet a strict set of demands,
- performs annual checks of all organisations with 90-accounts and
- makes sure that the fundraising activity keeps a high standard.



# The organisation of SCA



› In 2018, 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.

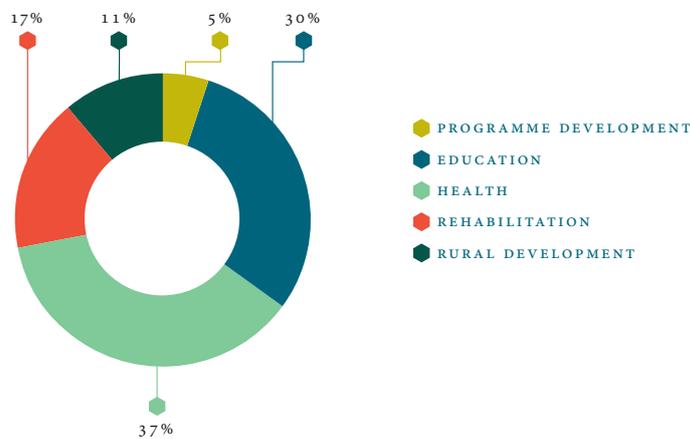
In the field of health, SCA was responsible for basic primary and emergency care (BPHS and EPHS) in the provinces of Laghman and Wardak. Other activities included the training of midwives and nurses, supporting professional associations, advocacy work, information work in vil-

lages and schools and capacity development of civil society and authorities.

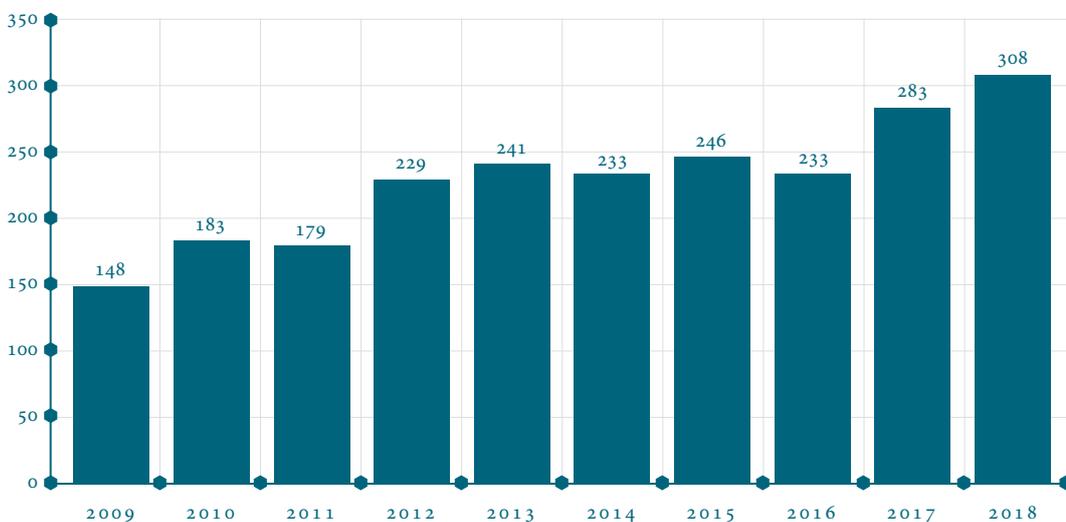
Village councils received support for internal elections and decision-making, in their planning and implementation of infrastructure projects and in terms of forming savings and loan associations in villages. Individuals and groups were supported through vocational training and were able to participate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

SCA'S ACTIVITIES IN 2018 ACCORDING TO PROGRAMME



SCA'S PROGRAMMES 2009-2018 (MSEK)



## › 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 last annual report (for 2017), outcomes of activities were reported over a longer period of time.

Below is a selection of results noted in 2018. As 2018 is the first year in the current strategic period, there are only limited possibilities for following up the level of outcomes. The fact that objectives are adjusted in relation to a new strategic plan may also have an impact on comparisons with previous results.

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

- In 2018, 2.91 million patient consultations were registered at SCA clinics, 57% of whom were women. The proportion of female patients increased significantly. The factors behind this increase have not been firmly established. Most likely, however, improvements in SCA's system for referrals and transports, mobile and outreach activities as well as an increase in the number of hospital beds and staff have contributed.
- Number of recorded cases of diarrhoea dropped by 2.4%. However, as many as 2,804 children under the age of five (51% girls) received treatment for acute malnutrition at SCA clinics. This was around 71% more than expected.
- In 2018, the number of assisted deliveries increased to over 35,000 in Laghman and Wardak, which was almost 9% above target. This increase is believed to be the result of both information and outreach efforts.
- Number of consultations during pregnancy increased by 8% to more than 47,000.
- SCA provided orthopaedic and other devices to more than 13,000 patients. A survey among people having received support showed that 92% of respondents found the interventions to have been “good” or “excellent”.
- Challenges during the year included the customs authorities in Herat retaining deliveries of medicine and equipment for 129 clinics and 2 hospitals, which caused a lack of medicine. Another challenge was that a large number of local health councils did not meet regularly or did not operate properly due not enough women participating in the decision-making process.

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

- In 2018, SCA provided education for more than 87,000 students, 58% of whom were girls.
- The number of classes increased by 22% to over 2,600 classes. This confirms the trend that local communities to a greater extent demand education. However, this increase is also linked to the fact that SCA has begun to direct

resources to provide internally displaced individuals and returnees from neighbouring countries with schooling.

- Student performance is used as an indicator of improved quality in education. SCA could see some improvement in student performance. The proportion of students passing examinations in grade 4, 6 and 9 varied between 94% and 97%.
- In 2018, SCA handed over 278 classes to be integrated into the Afghan state education system.
- Only 68% of all schools supported by SCA are linked to a functioning school council; however, this represents an increase from 61% the previous year. At the same time, it is promising that many school councils have exceeded their targets and managed to include more women and people with disabilities.
- In 2018, almost 3,000 children with disabilities (40% girls) received preparatory education at specific centres or at home. However, the number of children who go on to be integrated into a regular school is still too low.

### *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.*

- SCA expanded its activities within objective 3 to include 40 new villages.
- In 2018, SCA supported the implementation of elections to local development councils in more than 500 villages.
- The participation of women remains a challenge. In Wardak, a survey of 175 councils showed that women participated in planning efforts in 42% of the councils.
- Average income of recipients of loans from SCA increased by 11% in 2018. The majority are people with disabilities.
- An evaluation showed that capacity-building interventions aimed at district governor staff in 2016–2017 still had an effect in 2018.
- SCA encourages so-called social auditing for reviewing public services. In 2018, 112 villages audited projects carried out by the Afghan Ministry of Rural Rehabilitation and Development. Of these, 50 projects exhibited discrepancies, such as insufficient procurement processes. This shows that social audits may serve as a useful tool for villages when it comes to reviewing and holding local authorities accountable.
- Women and people with disabilities are prioritised in livelihood interventions involving vocational training and interest-free loans. According to an internal evaluation, 92% of participants had a job after having finished their training, which represents a clear increase from 72% the year before. The majority of these operate their own business.

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

- In 2018, SCA had 3,090 members, approximately 170 of whom regularly carried out outreach activities. ›

- More than 70 outreach events were organised during the year, over 30 of which specifically focused on SCA's development work. These activities are estimated to have reached over 4,000 people
- More than 8,000 private donors together with companies and foundations contributed SEK 14.6 million to SCA's fundraising. This includes a donation of SEK 2 million from the Kerstin and Jan-Olov Ericksson Foundation and SEK 850,000 from the Jochnick Foundation.
- Attracting new donors has been more difficult than expected in terms of both the business sector and private individuals. The Swedish general public has limited knowledge regarding SCA's work in Afghanistan and prioritises supporting more well-known organisations. Just as in previous years, this year's Ipsos survey showed that only 15% of respondents were familiar with SCA. Of these, only 28% find SCA's work important, which means that SCA needs to increase public awareness regarding its development work. As a result, a partnership was launched with PR firm Markus. Among other things, this collaboration resulted in the launch of the campaign Unthinkable Here: Everyday Living in Afghanistan, which had limited results in terms of fundraising but received a total of 2.6 million views on web TV and social media. These views increased traffic to the SCA website by 933%, making the campaign one of the most successful to date in terms of raising awareness regarding SCA. This was made possible with funding from the Postcode Lottery.
- In 2018, SCA published the anthology Förstå Afghanistan [Understand Afghanistan], aimed at increasing people's understanding of the country and its history and people. This book will serve as the basis for study circles.
- Four issues of the magazine Afghanistan-Nytt were published in approximately 9,500 copies each. According to an annual survey, the readers stated that the magazine has become more interesting and 50% of readers, compared to 44% previously, felt that the contents increased their knowledge of the country.
- SCA published a report on aid efficiency and participated in the international donor conference in Geneva. Local peace-building was discussed at SCA's international conference and at the Almedalen political forum. SCA criticised Swedish support to NATO's Resolute Support Mission and SCA target groups in Afghanistan have received training in local advocacy work.

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

SCA's fifth strategic objective concerns sustainability and organisational development. This means that this objective does not primarily focus on target groups in Afghanistan but on SCA's own ability to live up to its obligations. Examples of intermediate objectives in this area include improved coordination and cooperation, motivated and

strengthened staff, increased transparency and accountability. Activities in 2018 include

- Translating policy documents from English into Dari and Pashto
- Training in IT and leadership
- Specific resources in order to strengthen the ability of women to reach managerial positions
- Improved information systems and contract management
- Review and reorganisation of SCA's systems and mechanisms for investigating and examining cases of suspected corruption and other irregularities
- Development efforts in SCA's membership movement in order to revitalise and renew commitment in Sweden
- An environmental and context analysis of SCA's work in Afghanistan
- Revising SCA's framework for procurement and contracts
- An external IT audit found that SCA lacks a strategic approach regarding IT infrastructure and security, which represents a vulnerability and risk in itself.

## Significant developments during the financial year

### Members and annual meeting

In 2018, SCA had 3,090 members, which is 223 fewer than the year before. The Annual Meeting was held at Hagabergs folkhögskola on May 26. Out of 88 possible delegates, 55 had registered and 49 attended. 22 of these were women and 27 men. SCA continued using a so-called opinion square for discussing motions in order to include as many people as possible in the discussions. The membership fee remained unchanged. Five motions were presented to the Annual Meeting. Three motions were rejected, one was found answered and one motion to create recommendations for payment of lectures was approved by the Annual Meeting.

### 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 14.6 (12.8). Of this result, MSEK 6.6 (6.8) came from monthly donors and MSEK 7.9 (6.0) from other donations. The cost for fundraising was MSEK 5.5 (3.6), or 37.5% (28.3%) of the revenue. Of the MSEK 5.5 reported as fundraising costs, approximately MSEK 1.1 have primarily been used for increasing and disseminating knowledge regarding SCA and Afghanistan.

SCA is a beneficiary of the Postcode Lottery and received MSEK 17 million as a basic contribution in 2018. Water for All contributed with MSEK 0.2. In addition to SCA's own fundraising efforts, Radio Aid, the Jochnick Foundation and Afghan Connection also contributed with MSEK 11.1 (15.3).

### Management and decisions

SCA revises key policy documents on a continual basis. In 2018, SCA adopted

- an anti-corruption policy and new instructions for reporting and follow-up

- › – new regulations for procurement and contracts, valid for all goods and services at all SCA offices. Two manuals for procurement and purchasing were also approved: one for Afghanistan and one for Sweden. They describe in detail how procurements should take place and clearly explain what applies to contracts with suppliers
- guidelines for trips in the field
- a number of policy documents in relation to staff welfare
- a policy on children's right to protection
- a local collective bargaining agreement for staff in Sweden
- a collaboration agreement between SCA and the trade unions Unionen and Akademikerförbundet.

SCA also drafted new regulations for procurement and contracts, valid for all goods and services at all SCA offices. Two manuals for procurement and purchasing were also approved: one for Afghanistan and one for Sweden. They describe in detail how procurements should take place and clearly explain what applies to contracts with suppliers.

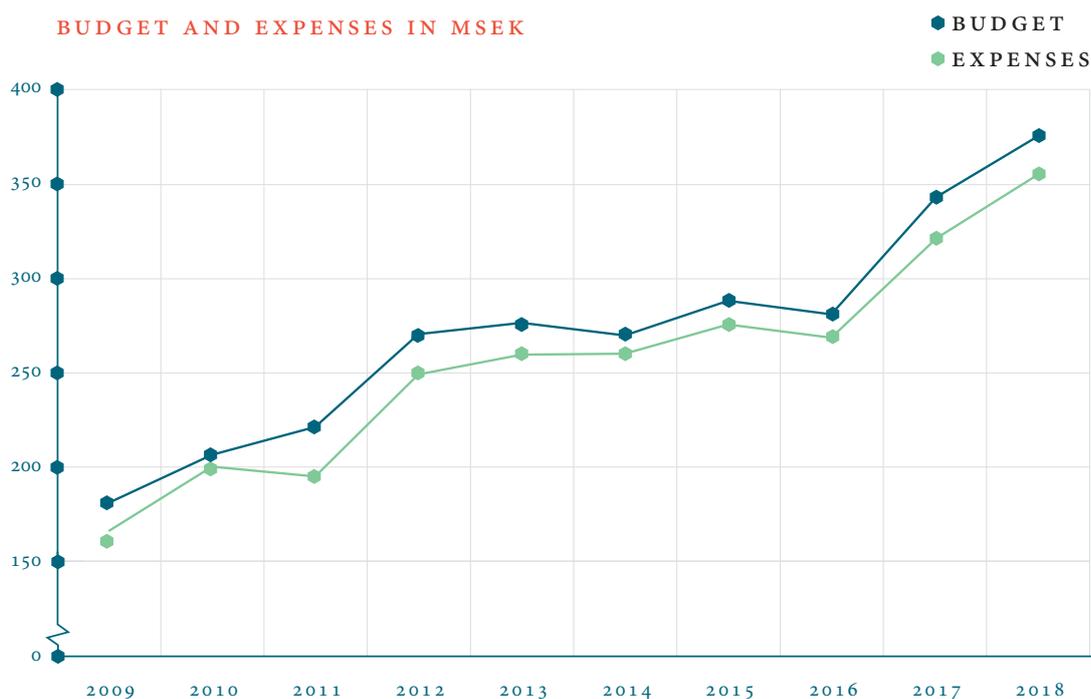
### Present and future risks

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. A positive aspect, however, is that SCA continues to present a good balance sheet total.

Fluctuations in the exchange rates between USD, SEK ›

BUDGET AND EXPENSES IN MSEK



| Financial five-year summary                                           | 2014    | 2015    | 2016    | 2017     | 2018     |
|-----------------------------------------------------------------------|---------|---------|---------|----------|----------|
| Operational income                                                    | 260 623 | 284 300 | 293 591 | 324 343  | 373 037  |
| Earmarked funds                                                       | 239 563 | 251 917 | 240 863 | -290 189 | -321 700 |
| Own fundraising                                                       | -3 868  | -3 427  | -3 610  | -3 623   | -5 485   |
| Administrative costs                                                  | 17 095  | 24 888  | 24 201  | -26 672  | -27 843  |
| Result                                                                | 98      | 4 068   | 24 918  | 3 859    | 18 009   |
| Result after financial investments                                    | 175     | 4 401   | 24 918  | 3 881    | 18 073   |
| Balance sheet total                                                   | 105 101 | 105 022 | 140 851 | 155 550  | 151 346  |
| Fundraising and administrative costs in % of total operational income | 8,9 %   | 9,3 %   | 9,5 %   | 10,0 %   | 8,0 %    |

- › and AFN remain a challenge. This makes it hard to make predictions 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 151.3 (155) in 2018 and includes MSEK 114.6 (95.8) in working capital and earmarked gifts belonging to the organisation as a whole. Working capital including earmarked funds increased by MSEK 18.8 (2) from 2017 to 2018. The average exchange rate in 2018 was SEK 1 = AFN 8.276556 and USD 1 = AFN 73.0882.

In 2018, 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. These efforts will be carried out during the entire strategic period and SCA started operationalising and prioritising in 2018.

SCA faces challenges in relation to a high and uneven workload, which causes stress and a lower quality of work. Only 59% of the staff were able to use all of their vacation days in 2018. Previous leadership courses were followed up in order to adapt the staff to the increasingly decentralised organisation.

A challenging but vital task for SCA is to recruit, strengthen and retain more women in leading positions. Leadership training was carried out for 103 staff members in some type of managerial position, 26 of whom were women.

In 2018, SCA carried out a comprehensive environmental and context analysis. It showed that SCA has a weak track record when it comes to environmental and climate-related interventions. However, this analysis also shows that there are a large number of informal environmental measures, guidelines, strategies and activities. These have proved valuable and show that SCA takes environmental considerations seriously within its programmes, even though the organisation does not use environmental terminology. The analysis also showed that SCA has potential since staff and partners exhibit good practical environmental knowledge and good leadership. Environmental impact analyses are mandatory for all interventions.

In 2018, SCA has strengthened its mechanisms for reporting and investigation corruption, even though channels and mechanisms for public complaints, harassment, recruitment and reports from SCA target groups concerning the organisation's activities need to be developed further.

### 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 new **anti-corruption policy** was approved in March 2018. It 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. A new manual for **procedures in relation to anti-corruption and mechanisms** for reports was approved in October 2018. It describes responsibilities, procedures and the maintenance of mechanisms for anti-corruption.

### Identified cases of irregularities

Just like in previous years, several cases of internal irregularities and corruption were reported and investigated. Out of a total of 18 suspected or reported cases in 2018, 4 were still under investigation at the end of December. These will be closed and reported in 2019. One case was transformed into an investigation of harassment. One investigated and confirmed case of corruption resulted in disciplinary action.

In connection with building an orthopaedic workshop, it was uncovered that a construction engineer had decided to change the design, approve the cost for these changes, disregard procurement rules, exaggerate costs and sign off on smaller deliveries of goods than what was ordered. This fraud was carried out to benefit the individual engineer and SCA's loss is estimated at approximately SEK 150,000. SCA also took action against four other staff members. A construction engineer and an assistant construction engineer were dismissed and blacklisted and two employees received written warnings for not having sufficiently monitored the work. The project was funded by the Postcode Lottery (83%) and Sida (17%). The losses will be covered by SCA's reserves.

Measures for improving SCA's systems following the event include assigning specific responsibility for design, changes in implementation, approval of the completed building as well as all costs related to changes. Furthermore, coordination between units involved will be improved in order to avoid costly changes, as well as to increase informal internal control.

### 2019 and future developments

At the end of the year, 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. At the same time, SCA started a new two-and-a-half-year period of delivering health care in Wardak.

### › Management

SCA's secretary general Andreas Stefansson is based in Stockholm but works periodically in Afghanistan. After a short period of vacancy, Malena Rembe took over the position of country director for SCA's operations in Afghanistan in the spring of 2018. However, she chose to end her contract in August 2018 and was succeeded by the former deputy country director Sonny Månsson. Jens Rosbäck served as country director in Sweden as well as head of the unit for aid coordination but ended his contract in September 2018. Dr Shah Mahmood serves as SCA's finance manager and is based in Afghanistan, but works in Sweden from time to time.

### Employees

*Figures in parenthesis refer to the year before.*

On December 31, SCA had 6,318 (6,299) employees in Afghanistan and Sweden. In Afghanistan, 4,753 (4,748) individuals were field staff working in various projects. Of the staff in Afghanistan, 70% (71%) were men and 30% (29%) women. Of 14 expatriate staff, 4 were women. At the Stockholm office, there were 21 employees, 57% of whom were women.

Sickness absence among staff in Sweden 2018 was 6.1%, two individuals of whom were on long-term sick leave. Of 21 employees, 4 individuals ended their contract during the year, 1 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 2018, the board held seven ordinary and one constituent meeting. Attendance in 2018:

### *Resigned at the 2018 Annual Meeting*

Hans Linde, 2 meetings out of 3.

### *Sitting*

Anders Fänge (substitute), 7 meetings out of 8.

Kajsa Johansson, 6 meetings out of 8.

Peder Jonsson (chairperson), 8 meetings out of 8.

Shirin Persson, 6 meetings out of 8.

Dag Klackenberg, 6 meetings out of 8.

Bengt Ekman, 7 meetings out of 8.

Lotta Sjöström Becker, 4 meetings out of 8.

Björn-Åke Törnblom (substitute), 7 meetings out of 8.

### *Appointed in 2018*

Hamid Zafar, 3 meetings out of 5.

Helené Lackenbauer, 5 meetings out of 5.

Azadeh Rojhan Gustafsson, 3 meetings out of 5.

The board's working committee met once. Kerstin Thornberg and Eva-Stina Framvik were re-elected as internal auditors of the Annual Meeting with Christoffer Persson and Claes Renström serving as substitutes. The Annual Meeting elected Hamed Abassi, Maria Bodänge, Mari Enquist and Tomas Jansson to the election committee with Lennart Kotsalainen convening the committee. The Annual Meeting authorised the procurement of Fredrik Sjölander, KPMG, as authorised public accountant. SCA's activities in Afghanistan were audited by A.F. Ferguson & Co., Price Waterhouse Cooper in Islamabad. ●

## Income statement

| (K SEK)                                         | Note   | 2018            | 2017            |
|-------------------------------------------------|--------|-----------------|-----------------|
| <b>Operating income</b>                         |        |                 |                 |
| <i>Membership fees</i>                          | 14     | 1 068           | 1 052           |
| <i>Gifts</i>                                    | 3,14   | 31 778          | 27 964          |
| <i>Contributions</i>                            | 3,14   | 319 952         | 294 962         |
| <i>Net turnover</i>                             | 14     | 305             | 14              |
| <i>Other incomes</i>                            | 15     | 19 933          | 351             |
| <b>TOTAL OPERATING INCOME</b>                   |        | <b>373 037</b>  | <b>324 343</b>  |
| <b>Operating costs</b>                          |        |                 |                 |
| <i>Objective-related costs</i>                  | 4,5,14 | -321 700        | -290 189        |
| <i>Fundraising costs</i>                        | 4,5,14 | -5 485          | -3 623          |
| <i>Administrative costs</i>                     | 4,5,14 | -27 843         | -26 672         |
| <b>TOTAL OPERATING COSTS</b>                    |        | <b>-355 028</b> | <b>-320 484</b> |
| <b>Result from operations</b>                   |        | <b>18 009</b>   | <b>3 859</b>    |
| <b>Result from financial investments</b>        |        |                 |                 |
| <i>Other interest incomes and similar items</i> |        | 64              | 22              |
| <b>TOTAL RESULT FROM FINANCIAL INVESTMENTS</b>  |        | <b>64</b>       | <b>22</b>       |
| <b>Result after financial result</b>            |        | <b>18 073</b>   | <b>3 881</b>    |
| <b>PROFIT/LOSS OF THE YEAR</b>                  |        | <b>18 073</b>   | <b>3 881</b>    |

|                                                                               | Note | 2017   | 2016  |
|-------------------------------------------------------------------------------|------|--------|-------|
| <b>Change in earmarked funds</b>                                              | 14   |        |       |
| <i>Profit/loss for the year according to the income statement (see above)</i> |      | 18 073 | 3 881 |
| <i>Utilisation of earmarked funds from previous years</i>                     |      | -      | -     |
| <i>Earmarking of funds</i>                                                    |      | -4 037 | 827   |
| <i>Transferred to funds for working capital</i>                               |      | 22 078 | 3 034 |
| <i>Remaining amount for the year/change in capital brought forward</i>        |      | 32     | 20    |

# Balance sheet

(KSEK)

| ASSETS                                                       | Note | 2018           | 2017           |
|--------------------------------------------------------------|------|----------------|----------------|
| <b>Tangible fixed assets</b>                                 |      |                |                |
| <i>Inventory</i>                                             | 6    | 1              | 1              |
|                                                              |      | <b>1</b>       | <b>1</b>       |
| <b>Financial fixed assets</b>                                |      |                |                |
| <i>Long-term securities</i>                                  | 7    | 2 490          | 1 460          |
| <i>Long-term receivables</i>                                 | 8    | 6 308          | 8 835          |
|                                                              |      | 8 798          | 10 296         |
| <b>TOTAL FIXED ASSETS</b>                                    |      | <b>8 799</b>   | <b>10 297</b>  |
| <b>Current assets</b>                                        |      |                |                |
| <b>Current receivables</b>                                   |      |                |                |
| <i>Accounts receivable - trade</i>                           |      | 2 898          | 3 388          |
| <i>Other receivables</i>                                     |      | 10 749         | 2 461          |
| <i>Receivables on granted but not received contributions</i> | 11   | 9 741          | 1 785          |
| <i>Prepaid expenses and accrued income</i>                   | 9    | 1 049          | 1 448          |
|                                                              |      | <b>24 439</b>  | <b>9 082</b>   |
| <b>Cash and bank balances</b>                                | 13   | 118 109        | 136 170        |
| <b>TOTAL CURRENT ASSETS</b>                                  |      | <b>142 547</b> | <b>145 253</b> |
| <b>TOTAL ASSETS</b>                                          |      | <b>151 346</b> | <b>155 550</b> |
| <b>EQUITY AND LIABILITIES</b>                                |      |                |                |
| <b>Equity</b>                                                |      |                |                |
| <i>Donation capital</i>                                      |      | 391            | 391            |
| <i>Operating reserve</i>                                     |      | 57 789         | 34 918         |
| <i>Earmarked funds, SCA fundraising</i>                      |      | 53 076         | 56 328         |
| <i>Earmarked funds, Postcode Lottery and Water for All</i>   |      | 1 395          | 2 199          |
| <b>PROFIT / LOSS BROUGHT FORWARD</b>                         |      | <b>1 983</b>   | <b>1 950</b>   |
|                                                              |      | <b>114 634</b> | <b>95 786</b>  |
| <b>Provisions</b>                                            |      |                |                |
| <i>Other provisions</i>                                      | 10   | 11 161         | 11 322         |
|                                                              |      | <b>11 161</b>  | <b>11 322</b>  |
| <b>Current liabilities</b>                                   |      |                |                |
| <i>Accounts payable - trade</i>                              |      | 7 852          | 14 835         |
| <i>Tax liabilities</i>                                       |      | 103            | 176            |
| <i>Liabilities on received but not used contributions</i>    | 11   | 12 938         | 30 060         |
| <i>Other liabilities</i>                                     | 16   | 1 549          | 279            |
| <i>Accrued expenses and deferred income</i>                  | 12   | 3 109          | 3 092          |
|                                                              |      | <b>25 551</b>  | <b>48 442</b>  |
| <b>TOTAL EQUITY AND LIABILITIES</b>                          |      | <b>151 346</b> | <b>155 550</b> |

## Changes in equity

|                                                         | Donation capital | Operating reserve | Own fundraising | Earmarked funds, Postcode Lottery and Water for All | Balance brought forward including balance of the year | Total equity   |
|---------------------------------------------------------|------------------|-------------------|-----------------|-----------------------------------------------------|-------------------------------------------------------|----------------|
| <b>Opening balance</b>                                  | 391              | 34 917            | 56 327          | 2 199                                               | 1 951                                                 | 95 785         |
| Exchange rate effect on opening balances in Afghanistan | -                | 794               | (781)           | 764                                                 | -                                                     | 777            |
| Adjusted opening balance                                | <b>391</b>       | <b>35 711</b>     | <b>55 546</b>   | <b>2 963</b>                                        | <b>1 951</b>                                          | <b>96 562</b>  |
| <b>Changes during the year</b>                          | -                | 19 490            | -               | -                                                   | -                                                     | 19 490         |
| <b>Earmarked</b>                                        |                  |                   |                 |                                                     |                                                       |                |
| - by donor                                              | -                | -                 | 14 600          | 17 178                                              |                                                       | 31 778         |
| - by board                                              | -                | 734               | -               | -                                                   | 1 180                                                 | 1 914          |
| - by Annual Meeting                                     | -                | -                 | -               | -                                                   | -                                                     | -              |
| - transferred to operating reserve                      | -                | 2 008             | (2 008)         | -                                                   | -                                                     | -              |
| <b>Utilised</b>                                         | -                | (154)             | (15 063)        | (18 746)                                            | (1 147)                                               | (35 110)       |
| <b>RESULT OF THE YEAR</b>                               | -                | 22 078            | (2 470)         | (1 567)                                             | 32                                                    | 18 073         |
| <b>CLOSING BALANCE</b>                                  | <b>391</b>       | <b>57 789</b>     | <b>53 076</b>   | <b>1 395</b>                                        | <b>1 983</b>                                          | <b>114 634</b> |

## Cash flow statement

| (KSEK)                                                                       | Note | 2018           | 2017         |
|------------------------------------------------------------------------------|------|----------------|--------------|
| <b>Operating activities</b>                                                  |      |                |              |
| Operating profit/loss                                                        |      | 18 073         | 3 881        |
|                                                                              |      | <b>18 073</b>  | <b>3 881</b> |
| Interest received                                                            |      | 64             | 22           |
| <b>CASH FLOW FROM OPERATING ACTIVITIES BEFORE CHANGES IN WORKING CAPITAL</b> |      | <b>18 137</b>  | <b>3 903</b> |
| Changes in working capital                                                   |      | 776            | -1 899       |
| Changes in provisions                                                        |      | -162           | 3 049        |
| Changes in current receivables                                               |      | -12 829        | -5 058       |
| Changes in current liabilities                                               |      | -22 954        | 9 647        |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                   |      | <b>-35 168</b> | <b>5 738</b> |
| <b>Investments</b>                                                           |      |                |              |
| Acquisitions of tangible assets                                              |      | -1 029         | -201         |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                                   |      | <b>-1 029</b>  | <b>-201</b>  |
| <b>CASH FLOW OF THE YEAR</b>                                                 |      | <b>-18 061</b> | <b>9 440</b> |
| Cash and cash equivalents at the beginning of the year                       |      | 136 169        | 126 729      |
| Cash and cash equivalents at the end of the year                             | 13   | 118 108        | 136 169      |

## Note 1 – Accounting and valuation principles

The accounting and valuation principles of the Swedish Committee for Afghanistan are in accordance with the Annual Accounting Act, BFNAR 2012:1 and with FRIF's governing guidelines, but with two exceptions. The first exception is that all inventory purchased with contributions are registered immediately. The second exception is that 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.

**FUNDS RAISED** are gifts raised directly by the organisation, as well as raised funds 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 INCOMES**.

SSCA defines a **VOLUNTEER** as an individual who of free will and pleasure engages in SCA activities without receiving any compensation. SCA does not include elected representatives in the concept of volunteer.

### Costs

SCA uses FRIF's cost classifications: objective-related costs, fundraising costs and administrative costs.

**OBJECTIVE-RELATED COSTS** are classified as costs with a direct impact on fulfilling the organisation's purpose in accordance with its statutes. Every cost in Afghanistan

is classified as an objective-related cost, with the exception of a small share for basic administration. Costs for SCA's information efforts are also classified as objective-related costs, 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. This includes 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 administering the organisation. Administration is a guarantee of quality with regard to purpose and donor. Within the classification of administrative costs, there are 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 they 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 booked or market value.

**RECEIVABLES** are reported at the amount they are expected to be paid in. Customer claims 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 purchase value or real value.

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

**earmarked funds** are reported as an item under own capital and relate to gifts that have not yet been used and other earmarked funds. The **OPERATING RESERVE** consists of capital primarily resulting from contribution activities. For example, EU-funded projects are reported in an exchange rate set by the EU, which is not the same as the real exchange rate. This leads to a positive/negative result.

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

## Note 2 – Approximations and assessments

In accordance with a duly signed agreement with the Afghan Ministry of Foreign Affairs in 1992, SCA is exempt from taxation in Afghanistan with regard to salaries for expatriate staff in the country. In October 2016, the Afghan Afghanistan Revenue Department announced to SCA and several other organisations that they did not acknowledge this exception and thus demanded that SCA pay retroactive taxes on expatriate staff salaries for the period of 2005–2016, including a penalty fee.

In April 2018, the Afghanistan Revenue Department instructed all ministries and authorities, including banks and customs authorities, not to process SCA financial transfers or facilitate the organisation's work. The purpose of this decision was to force SCA to abide by the demands of the Afghanistan Revenue Department and retroactively pay taxes on expatriate salaries for the period of 2005–2016. As a result, one of the banks in which SCA had accounts chose to freeze the assets in two of SCA's bank accounts. Furthermore, customs authorities throughout the country retained deliveries of goods and supplies to SCA. At the same time, the Afghanistan Revenue Department offered

SCA a 95% reduction in penalty fees. The last date for accepting this reduction was set to October 20, 2018. As SCA's work suffered increasingly due to this situation, the SCA board decided to pay the retroactive tax for 2005–2016 (MSEK 9.1 including a 5% penalty fee) before the end of the deadline.

For two years, SCA has communicated intensely with the Afghan Ministry of Finance and the Ministry of Foreign Affairs and even written directly to the president. After having paid the tax, SCA received a confirmation from the Ministry of Finance that the agreement with the Afghan Ministry of Foreign Affairs was indeed valid and thus confirmed that SCA should not pay taxes in Afghanistan on expatriate staff salaries. Hence, SCA has entered this amount as a claim on the Afghan state per December 31, 2018. Negotiations with the Afghanistan Revenue Department continue in order to determine how SCA is to be credited for the paid taxes.

Also see note 18 in the 2017 Annual Report.

## Note 3 – Funds raised

### DONATIONS ACCOUNTED FOR IN THE INCOME STATEMENT

| <b>Fundraising</b>                                  | <b>2018</b>   | <b>2017</b>   |
|-----------------------------------------------------|---------------|---------------|
| <i>Public</i>                                       | 12 366        | 12 307        |
| <i>Companies</i>                                    | 234           | 486           |
| <i>Postcode Lottery</i>                             | 17 000        | 15 000        |
| <i>Kerstin and Jan-Olov Ericksson Foundation</i>    | 2 000         |               |
| <i>Water for All</i>                                | 178           | 172           |
| <b>TOTAL GIFTS REPORTED IN THE INCOME STATEMENT</b> | <b>31 778</b> | <b>27 964</b> |

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

#### Contributions accounted for as income

|                                            |               |               |
|--------------------------------------------|---------------|---------------|
| <i>Fundraising</i>                         |               |               |
| <i>Radio Aid</i>                           | 4 178         | 6 500         |
| <i>Jochnick Foundation</i>                 | 823           | 1 041         |
| <i>Afghanistan Connection</i>              | 6 131         | 7 758         |
| <i>Companies</i>                           | -             | -             |
| <b>TOTAL CONTRIBUTIONS FROM THE PUBLIC</b> | <b>11 132</b> | <b>15 299</b> |

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

|                                                                        |                |                |
|------------------------------------------------------------------------|----------------|----------------|
| <i>Sida 2018–2021</i>                                                  | 192 757        | 196 968        |
| <i>EU</i>                                                              | 8 206          | 7 587          |
| <i>Afghan Ministry of Health (BPHS &amp; EPHS)</i>                     | 92 148         | 66 770         |
| <i>WHO, UN</i>                                                         | 2 954          | -              |
| <i>Embassy of Finland in Afghanistan</i>                               | -              | 94             |
| <i>WFP</i>                                                             | 1 102          | 1 311          |
| <i>MRRD (Citizens' Charter projects)</i>                               | 11 144         | 6 660          |
| <i>Other (small grants from various donors)</i>                        | 510            | 273            |
| <b>TOTAL GRANTS FROM PUBLIC AGENCIES, AUTHORITIES AND INSTITUTIONS</b> | <b>308 821</b> | <b>279 663</b> |

#### TOTAL GRANTS ACCOUNTED FOR AS INCOME

|  |         |         |
|--|---------|---------|
|  | 319 952 | 294 962 |
|--|---------|---------|

#### Total fundraising consists of:

|                                                        |               |               |
|--------------------------------------------------------|---------------|---------------|
| <i>Total gifts included in the income statement</i>    | 31 778        | 27 964        |
| <i>Donations not included in the income statement*</i> | -             | -             |
| <i>Total contributions from the public</i>             | 11 132        | 15 299        |
| <b>TOTAL FUNDS RAISED</b>                              | <b>42 910</b> | <b>43 264</b> |

\*SCA has received gifts in the form of free seminar rooms, mainly from Hilton Slussen. The market value is estimated at approximately SEK 85,000. SCA has also, without demands for compensation, been given use of image rights and advertising programmes to a value of SEK 16,000, in addition to smaller gifts from various actors to a value of SEK 1,500.

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

| NUMBER OF EMPLOYEES           | 2018                |              | 2017                |              |
|-------------------------------|---------------------|--------------|---------------------|--------------|
|                               | Number of employees | Of whom men  | Number of employees | Of whom men  |
| Sweden                        | 22                  | 10           | 23                  | 9            |
| Afghanistan, expatriate staff | 13                  | 9            | 12                  | 9            |
| Afghanistan, local staff      | 1 529               | 1 182        | 1 515               | 1 155        |
| Afghanistan, project staff    | 4 753               | 3 242        | 4 748               | 3 300        |
| Pakistan, local staff         | 1                   | 1            | 1                   | 1            |
| <b>TOTAL</b>                  | <b>6 318</b>        | <b>4 444</b> | <b>6 299</b>        | <b>4 474</b> |

The number of employees in Afghanistan and Pakistan corresponds to the number of employees at the end of the year.

The number of employees in Sweden corresponds to the average number of employees throughout the year.

| BOARD AND SENIOR MANAGEMENT         | 2018                |             | 2017                |             |
|-------------------------------------|---------------------|-------------|---------------------|-------------|
|                                     | Number of employees | Of whom men | Number of employees | Of whom men |
| Board                               | 9                   | 4           | 9                   | 5           |
| Secretary general                   | 1                   | 1           | 1                   | 1           |
| Management except secretary general | 3                   | 3           | 4                   | 3           |

| SALARIES AND OTHER FORMS OF REMUNERATION | 2018           | 2017           |
|------------------------------------------|----------------|----------------|
| Secretary general                        | 809            | 1 003          |
| Other employees                          | 201 539        | 181 713        |
| Sweden                                   | 9 847          | 9 917          |
| Afghanistan, expatriate staff            | 9 267          | 10 792         |
| Afghanistan, local staff                 | 90 900         | 87 199         |
| Afghanistan, project staff               | 91 444         | 73 723         |
| Pakistan, local staff                    | 81             | 82             |
| <b>TOTAL</b>                             | <b>202 348</b> | <b>182 716</b> |

| SOCIAL SECURITY CONTRIBUTIONS              | 2018         | 2017         |
|--------------------------------------------|--------------|--------------|
| <b>TOTAL SOCIAL SECURITY CONTRIBUTIONS</b> | <b>5 165</b> | <b>5 319</b> |
| Of which pension costs                     | 1 799        | 1 669        |

The board did not receive any compensation in 2018, nor in 2017.

Out of the total pension costs, SEK 239,000 (234,000) relate to the secretary general.

### VOLUNTARY WORK

Approximately 12 individuals have contributed with 1,038 hours.

### AGREEMENTS REGARDING SEVERANCE PAY

Termination of the secretary general by the employer must be given with one year's notice. In case the employer decides that the secretary general should be exempted from working, vacation time, if available, should be used for the period in which he or she is exempted. Salary from other employment during the period during which the secretary general is exempted from work should be deducted from the salary from the Swedish Committee for Afghanistan.

### LOANS TO SENIOR MANAGEMENT AND TRANSACTIONS WITH RELATED PARTIES

The organisation has not issued any loans to senior management. Nor have there been any transactions with related parties.

## Not 5 – Leasing

SCA leasing fees consist of office rent and certain office equipment.

Contracts for offices and other buildings in Afghanistan are ordinarily signed for a period of notice of 3 months.

The contract for the office in Stockholm ends on September 30, 2019, and is then extended automatically with 3 years unless a party terminates the agreement.

|                                                     | 2018         | 2017          |
|-----------------------------------------------------|--------------|---------------|
| <b>Leasing fees booked as costs during the year</b> | 7 832        | 7 168         |
| <b>Future leasing fees are due:</b>                 |              |               |
| <i>Within 1 year (in Afghanistan)</i>               | 1 925        | 4 831         |
| <i>Within 1 year (in Sweden)</i>                    | 1 797        | 1 806         |
| <i>Within 1 to 5 years (in Afghanistan)</i>         | 869          | 11 200        |
| <i>Within 1 to 5 years (in Sweden)</i>              | 3 984        | 1 537         |
| <i>Later than 5 years</i>                           | -            | -             |
|                                                     | <b>8 575</b> | <b>19 374</b> |

## Note 6 – Fixed assets

|                                                      | 2018          | 2017          |
|------------------------------------------------------|---------------|---------------|
| <i>Opening acquisition value</i>                     | 43 066        | 39 350        |
| <i>Exchange rate difference on OB in Afghanistan</i> | -1 962        | 158           |
| <i>Purchases during the year</i>                     | 4 533         | 4 910         |
| <i>Disposals</i>                                     | -8 171        | 0             |
| <i>Sales</i>                                         | -1 298        | -1 352        |
| <b>ACCUMULATED ACQUISITION VALUE</b>                 | <b>36 167</b> | <b>43 066</b> |
| <i>Opening contributions</i>                         | 43 065        | 39 349        |
| <i>Exchange rate difference on OB in Afghanistan</i> | -1 962        | 158           |
| <i>Contributions during the year</i>                 | 4 533         | 4 909         |
| <i>Sales and disposal</i>                            | -9 469        | -1 352        |
| <b>CLOSING CONTRIBUTIONS</b>                         | <b>36 166</b> | <b>43 064</b> |
| <b>NET VALUE</b>                                     | <b>1</b>      | <b>1</b>      |

## Note 7 - Long-term investments held as assets

|                                        | 2018                   | 2017                 |
|----------------------------------------|------------------------|----------------------|
| <i>Opening acquisition value</i>       | 1 461                  | 1 261                |
| <i>Purchase</i>                        | 1 059                  | 200                  |
| ACCUMULATED ACQUISITION VALUE          | 2 520                  | 1 461                |
| <i>Opening accumulated write-downs</i> | -1                     | -                    |
| <i>Write-downs during the year</i>     | -29                    | -1                   |
| CLOSING ACCUMULATED WRITE-DOWNS        | -30                    | -1                   |
| CLOSING BOOKED VALUE                   | 2 490                  | 1 460                |
|                                        | <b>Redovisat värde</b> | <b>Marknadsvärde</b> |
| <i>Swedbank Robur Likviditetsfond</i>  | 1 482                  | 1 345                |
| <i>Swedbank Robur Humanfond</i>        | 32                     | 32                   |
| <i>Brunner</i>                         | 894                    | -                    |
| <i>Handelsbanken Multi Asset 25</i>    | 82                     | 83                   |
| TOTAL                                  | 2 490                  | 1 460                |

## Note 8 - Long-term receivables ot 8 – Långfristiga fordringar

| <i>Note 8a Long-term receivables (disability programme)</i> | 2018   | 2017   |
|-------------------------------------------------------------|--------|--------|
| <i>Opening nominal value</i>                                | 2 901  | 3 203  |
| <i>Additional receivables</i>                               | 2 639  | 2 360  |
| <i>Amortisation, deductible receivables</i>                 | -2 417 | -2 674 |
| <i>Exchange rate difference</i>                             | -116   | 11     |
| CLOSING ACQUISITION VALUE                                   | 3 006  | 2 901  |
| CLOSING NET VALUE                                           | 3 006  | 2 901  |

| <i>Note 8b Long-term receivables (livelihood programme)</i> | 2018   | 2017  |
|-------------------------------------------------------------|--------|-------|
| <i>Opening acquisition value</i>                            | 5 935  | 3 073 |
| <i>Additional receivables</i>                               | 0      | 2 862 |
| <i>Amortisation, deductible receivables</i>                 | -2 396 | 0     |
| <i>Exchange rate difference</i>                             | -238   | 0     |
| CLOSING NOMINAL VALUE                                       | 3 302  | 5 935 |
| CLOSING BOOK VALUE                                          | 3 302  | 5 935 |
| TOTAL NET VALUE NOTE 8                                      | 6 308  | 8 835 |

## Note 9 – Prepaid expenses and accrued income

|                        | 2018         | 2017         |
|------------------------|--------------|--------------|
| <i>Prepaid rent</i>    | 645          | 997          |
| <i>Other items</i>     | 404          | 451          |
| <b>CLOSING BALANCE</b> | <b>1 049</b> | <b>1 448</b> |

## Note 10 – Provisions

### 10a Insurance fund for Afghan staff

|                                 | 2018         | 2017         |
|---------------------------------|--------------|--------------|
| <i>Opening balance</i>          | 1 653        | 1 344        |
| <i>Provisions of the year</i>   | 728          | 746          |
| <i>Utilised amounts</i>         | -620         | -460         |
| <i>Exchange rate difference</i> | -66          | 23           |
| <b>CLOSING BALANCE</b>          | <b>1 695</b> | <b>1 653</b> |

### 10b Microloan fund for people with disabilities

|                                 | 2018         | 2017         |
|---------------------------------|--------------|--------------|
| <i>Opening balance</i>          | 3 556        | 3 589        |
| <i>Utilised amounts</i>         | -25          | -46          |
| <i>Exchange rate difference</i> | -142         | 12           |
| <b>CLOSING BALANCE</b>          | <b>3 389</b> | <b>3 556</b> |

### 10c Microloan fund for improved livelihood opportunities

|                                      | 2018          | 2017          |
|--------------------------------------|---------------|---------------|
| <i>Opening Balance</i>               | 6 113         | 3 340         |
| <i>Provisions of the year</i>        | 0             | 2 773         |
| <i>Exchange rate difference</i>      | -37           | 0             |
| <b>CLOSING BALANCE</b>               | <b>6 077</b>  | <b>6 113</b>  |
| <b>TOTAL CLOSING BALANCE NOTE 10</b> | <b>11 161</b> | <b>11 322</b> |

## Note 11 – Donor balances

| Donor                                    | Receivable   | Receivable   | Liability     | Liability     |
|------------------------------------------|--------------|--------------|---------------|---------------|
|                                          | 2018         | 2017         | 2018          | 2017          |
| <i>Sida</i>                              | -            | 690          | 11 276        | -             |
| <i>European Commission</i>               | 184          | -            | -             | 1 020         |
| <i>Afghan Connection</i>                 | -            | 848          | 1 378         | -             |
| <i>Jochnick Foundation</i>               | -            | -            | 42            | 33            |
| <i>Radio Aid</i>                         | -            | -            | 74            | 646           |
| <i>Embassy of Finland in Afghanistan</i> | -            | 4            | -             | -             |
| <i>MRRD (Citizens' Charter projects)</i> | 5 677        | -            | -             | 14 967        |
| <i>Afghan Ministry of Health</i>         | 2 398        | -            | -             | 12 519        |
| <i>IKEA (Shifo)</i>                      | -            | -            | 5             | (89)          |
| <i>WHO</i>                               | -            | -            | 164           | 860           |
| <i>WFP</i>                               | 102          | 243          | -             | -             |
| <i>Others</i>                            | 1 380        | -            | -             | 104           |
| <b>TOTAL</b>                             | <b>9 741</b> | <b>1 785</b> | <b>12 938</b> | <b>30 060</b> |

### Project status

|                                              |                                                                                                                                   |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <i>Sida</i>                                  | In December 2018, Sida paid out MSEK 12 to SCA as part of the 2019 budget                                                         |
| <i>European Commission</i>                   | Two projects funded by the European Commission will continue throughout 2019                                                      |
| <i>Afghanistan Connection</i>                | Projects funded by Afghan Connection will continue throughout 2019                                                                |
| <i>Jochnick Foundation</i>                   | Projects funded by the Jochnick Foundation will continue throughout 2019                                                          |
| <i>Radio Aid</i>                             | Projects funded by Radio Aid were completed and non-utilised funds will be repaid to Radio Aid                                    |
| <i>The Embassy of Finland in Afghanistan</i> | Project completed                                                                                                                 |
| <i>MRRD (Citizens' Charter project)</i>      | The project Citizens' Charter funded by the Afghan Ministry of Rural Rehabilitation and Development will continue throughout 2019 |
| <i>Afghan Ministry of Health</i>             | The project SEHAT in Wardak will continue throughout 2019                                                                         |
| <i>IKEA (Shifo)</i>                          | Projects funded by Shifo will continue throughout 2019                                                                            |
| <i>WHO</i>                                   | Projects funded WHO and UNDP were concluded and non-utilised funds will be repaid in 2019 when final reports are submitted        |
| <i>WFP</i>                                   | Projects funded by WFP were concluded in 2018 and funding will be paid when the project is reported                               |
| <i>Others</i>                                | Funds from various smaller donors will be received                                                                                |

## Note 12 – Accrued expenses and deferred income

|                                              | 2018         | 2017         |
|----------------------------------------------|--------------|--------------|
| <i>Vacation debt</i>                         | 2 003        | 1 687        |
| <i>Accrued social security contributions</i> | 23           | 102          |
| <i>Prepaid membership fees</i>               | 428          | 506          |
| <i>Other items</i>                           | 656          | 798          |
|                                              | <b>3 109</b> | <b>3 092</b> |

## Note 13 – Liquid assets

|                      | 2018           | 2017           |
|----------------------|----------------|----------------|
| <i>Cash</i>          | 130            | 326            |
| <i>Bank balances</i> | 117 979        | 135 844        |
|                      | <b>118 109</b> | <b>136 170</b> |

## Note 14 – Revenues and costs 2018

(K SEK)

| SOURCES OF INCOME                                                | Funds received in 2018 | Information and membership activities in Sweden | Education     | Health         | Rehabilitation and inclusion |
|------------------------------------------------------------------|------------------------|-------------------------------------------------|---------------|----------------|------------------------------|
| <b>Membership fees</b>                                           | 1 068                  | 1 147                                           | 0             | 0              | 0                            |
| <i>Membership fees</i>                                           | 1 068                  | 1 147                                           | 0             | 0              | 0                            |
| <b>Gifts</b>                                                     | 31 778                 | 2 259                                           | 12 593        | 5 335          | 6 276                        |
| <i>Own fundraising</i>                                           | 12 600                 | 494                                             | 5 896         | 2 774          | 758                          |
| <i>Postcode Lottery</i>                                          | 17 000                 | 1 765                                           | 4 404         | 2 561          | 5 518                        |
| <i>Eriksson family</i>                                           | 2 000                  | 0                                               | 2 294         | 0              | 0                            |
| <i>Atlas Copco (Water for All)</i>                               | 178                    | 0                                               | 0             | 0              | 0                            |
| <b>Contributions from the public</b>                             | 13 182                 | 0                                               | 7 196         | 0              | 3 370                        |
| <i>Radio Aid</i>                                                 | 4 251                  | 0                                               | 920           | 0              | 3 060                        |
| <i>Jochnick Foundation</i>                                       | 789                    | 0                                               | 769           | 0              | 0                            |
| <i>Afghan Connection</i>                                         | 8 142                  | 0                                               | 5 508         | 0              | 310                          |
| <b>Grants from public agencies, authorities and institutions</b> | 300 930                | 2 027                                           | 72 165        | 107 814        | 42 456                       |
| <i>Sida core support 2018</i>                                    | 202 000                | 0                                               | 71 882        | 16 729         | 34 565                       |
| <i>Sida information</i>                                          | 2 206                  | 2 027                                           | 0             | 0              | 0                            |
| <i>UN</i>                                                        | 1 751                  | 0                                               | 0             | 1 601          | 0                            |
| <i>IKEA Foundation (Shifo)</i>                                   | -31                    | 0                                               | 0             | 99             | 0                            |
| <i>EU</i>                                                        | 7 238                  | 0                                               | 0             | 0              | 7 737                        |
| <i>Afghan Ministry of Health (BPHS &amp; EPHS)</i>               | 77 732                 | 0                                               | 0             | 86 937         | 0                            |
| <i>WHO</i>                                                       | 540                    | 0                                               | 0             | 1 253          | 0                            |
| <i>Embassy of Finland in Afghanistan</i>                         | 0                      | 0                                               | 0             | 0              | 0                            |
| <i>WFP</i>                                                       | 1 234                  | 0                                               | 0             | 1 102          | 0                            |
| <i>MRRD (Citizens' Charter projects)</i>                         | 8 175                  | 0                                               | 0             | 0              | 0                            |
| <i>Others</i>                                                    | 84                     | 0                                               | 284           | 93             | 154                          |
| <b>Sales</b>                                                     | 305                    | 0                                               | 0             | 0              | 0                            |
| <i>Sales</i>                                                     | 305                    | 0                                               | 0             | 0              | 0                            |
| <b>Others</b>                                                    | 507                    | 0                                               | 0             | 0              | 0                            |
| <i>Interest rates, exchange rate differences, etc.</i>           | 507                    | 0                                               | 0             | 0              | 0                            |
| <b>TOTAL</b>                                                     | <b>347 770</b>         | <b>5 433</b>                                    | <b>91 955</b> | <b>113 149</b> | <b>52 102</b>                |

OBJECTIVE-RELATED COSTS  
321 700

| Rural development | Programme development and support | Investments | Fundraising | Management and administration | Total costs 2018 | Net effect donor liabilities/receivables | Result of the year |
|-------------------|-----------------------------------|-------------|-------------|-------------------------------|------------------|------------------------------------------|--------------------|
| 0                 | 0                                 | 0           | 0           | 0                             | 1147             |                                          | -80                |
| 0                 | 0                                 | 0           | 0           | 0                             | 1147             |                                          | -80                |
| 162               | 774                               | 0           | 5 485       | 925                           | 33 809           |                                          | -2 030             |
| 0                 | 0                                 | 0           | 2 717       | 0                             | 12 638           |                                          | -38                |
| 0                 | 774                               | 0           | 2 768       | 778                           | 18 568           |                                          | -1 568             |
| 0                 | 0                                 | 0           | 0           | 131                           | 2 425            |                                          | -425               |
| 162               | 0                                 | 0           | 0           | 16                            | 178              |                                          | 0                  |
| 0                 | 29                                | 0           | 0           | 537                           | 11 132           | 2 051                                    | 0                  |
| 0                 | 0                                 | 0           | 0           | 198                           | 4 178            | 74                                       | 0                  |
| 0                 | 0                                 | 0           | 0           | 54                            | 823              | -34                                      | 0                  |
| 0                 | 29                                | 0           | 0           | 285                           | 6 131            | 2 011                                    | 0                  |
| 35 171            | 15 103                            | 7 823       | 0           | 26 381                        | 308 940          | -7 891                                   | -120               |
| 24 534            | 15 103                            | 7 823       | 0           | 19 934                        | 190 570          | 11 430                                   | 0                  |
| 0                 | 0                                 | 0           | 0           | 161                           | 2 187            | 19                                       | 0                  |
| 0                 | 0                                 | 0           | 0           | 100                           | 1 701            | 50                                       | 0                  |
| 0                 | 0                                 | 0           | 0           | 0                             | 99               | -130                                     | 0                  |
| 0                 | 0                                 | 0           | 0           | 469                           | 8 206            | -968                                     | 0                  |
| 0                 | 0                                 | 0           | 0           | 5 211                         | 92 148           | -14 416                                  | 0                  |
| 0                 | 0                                 | 0           | 0           | 0                             | 1 253            | -712                                     | 0                  |
| 0                 | 0                                 | 0           | 0           | 0                             | 0                | 0                                        | 0                  |
| 0                 | 0                                 | 0           | 0           | 0                             | 1 102            | 132                                      | 0                  |
| 10 637            | 0                                 | 0           | 0           | 507                           | 11 144           | -2 969                                   | 0                  |
| 0                 | 0                                 | 0           | 0           | 0                             | 530              | -327                                     | -120               |
| 0                 | 0                                 | 0           | 0           | 0                             | 0                |                                          | 305                |
| 0                 | 0                                 | 0           | 0           | 0                             | 0                |                                          | 305                |
| 0                 | 0                                 | 0           | 0           | 0                             | 0                |                                          | 507                |
| 0                 | 0                                 | 0           | 0           | 0                             | 0                |                                          | 507                |
| 35 333            | 15 905                            | 7 823       | 5 485       | 27 843                        | 355 028          | -5 840                                   | -1 417             |

## Note 15 – Other income

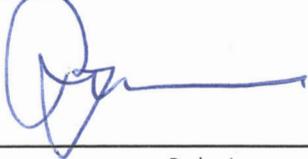
|                                                             | 2018          | 2017       |
|-------------------------------------------------------------|---------------|------------|
| Uncertain receivables and liabilities written off/reclaimed | 1 701         | 57         |
| Results of completed projects                               | 17 789        | 293        |
| Exchange rate gains                                         | 443           | 0          |
| <b>TOTAL</b>                                                | <b>19 933</b> | <b>351</b> |

## Not 16 – Other liabilities

|                      | 2017         | 2016       |
|----------------------|--------------|------------|
| Interest liabilities | 0            | 3          |
| Others               | 1 549        | 276        |
| <b>TOTAL</b>         | <b>1 549</b> | <b>279</b> |

Stockholm

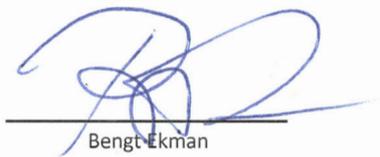
2019-03-23



Peder Jonsson  
Ordförande



Shirin Persson  
Vice Ordförande



Bengt Ekman



Helen Lackenbauer



Kajsa Johansson



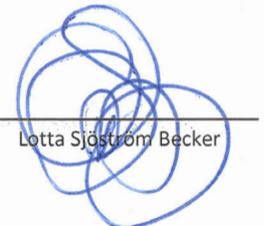
Azadeh Rojhan Gustafsson



Hamid Zafar



Dag Klackenber



Lotta Sjöström Becker

Vår revisionsberättelse har lämnats **2019-04-23**  
KPMG AB



Fredrik Sjölander  
Auktoriserad revisor

# Revisionsberättelse

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

## Rapport om årsredovisningen

### Uttalanden

Vi har utfört en revision av årsredovisningen för Svenska Afghanistankommittén för år 2018.

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 2018 och av dess finansiella resultat och kassaflöde för året enligt årsredovisningslagen. Förvaltningsberättelsen är förenlig med årsredovisningens övriga delar.

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

### Grund för uttalanden

Vi har utfört revisionen enligt International Standards on Auditing (ISA) och god revisionsssed 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 revisionsssed 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

Utöver vår revision av årsredovisningen har vi även utfört en revision av styrelsens och generalsekreterarens förvaltning för Svenska Afghanistankommittén för år 2018.

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

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### Grund för uttalande

Vi har utfört revisionen enligt god revisionssed 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 ersättningskyldighet mot föreningen.

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

Som en del av en revision enligt god revisionssed 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 23 april 2019

KPMG AB



Fredrik Sjölander  
Auktoriserad revisor

# Association Auditors' Report

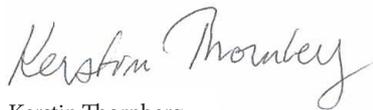
**ASSOCIATION AUDITORS' REPORT** regarding the activities of the Swedish Committee for Afghanistan during 2018.

The signatory regular association auditors were elected at the Swedish Afghanistan Committee Annual Meeting on May 26, 2018. The present report is the result of our review of SCA's activities in 2018. The audit has followed the guidelines for association auditors approved by SCA's Annual Meeting on May 5–6, 2001. 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 2018, as well as work plans, strategy papers, reports and studies presented to the board during the year. We have submitted the following questions to the board:

1. The security situation in Afghanistan is deteriorating. What does this mean for SCA's work?
2. Which control and quality procedures are available to ensure that information needed for the board to manage operations is correct and satisfactory? How are the efforts in relation to third-party monitoring progressing?
3. Which concrete steps have the board taken to ensure that correct and satisfactory information reaches the local committees?

The board has provided satisfactory answers to these 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 2018.

May 26, 2018



Kerstin Thornberg



Eva-Stina Framvik

# 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.

**For an Afghanistan free  
from poverty, violence and  
discrimination.**



Swedish Committee  
for Afghanistan

[swedishcommittee.org](http://swedishcommittee.org)