

ANNUAL REPORT

2021



Swedish Committee  
for Afghanistan

### **About Annual Report 2021**

The Swedish Committee for Afghanistan, SCA, wants to show with this report what we've achieved with the resources provided to us by members, the general public, organisations and government bodies in Sweden and abroad. The report also functions as a short and comprehensive description of the situation in Afghanistan during 2021.

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

The report paints a broad picture of SCA's interventions and results. The information presented is a selection, since SCA's activities are too extensive to be described in detail. For the reader looking for deeper knowledge, we can recommend SCA's annual report to SIDA or any of the evaluations mentioned in the report. If you have any questions about SCA's work in Afghanistan or this report, please contact us at [info@sak.se](mailto:info@sak.se).

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Cover: The image shows twelve year old Hariro Ahmadi, participating in a Learning Camp in Julirz, Wardak province.

Photo: Mohammadullah Kamal

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*The village of Neshhergram in Nuristan. Photo: Zabihullah Shinwari*

## Foreword

# A terrible year for the people of Afghanistan

2021 ALREADY marks a milestone in the history of Afghanistan. In the first six months of the year, conflict levels increased and the number of Afghans killed or injured reached record levels. The situation was exacerbated by the coronavirus pandemic and a prolonged and severe drought. The USA's chaotic withdrawal, which might almost be termed the abandonment of all the progress made in past years, and the Taliban regaining power on 15 August brought about a dramatic change in circumstances. The inability of the Taliban to govern and the immediate withdrawal of aid that had funded approximately 75 percent of the national budget led to a lasting economic collapse, a humanitarian disaster for the Afghan people and a significant deterioration of human rights, especially for women. The UN calculated that approximately 24 out of 40 million Afghans need aid to escape hunger, malnutrition, starvation and death. It is no surprise that a survey found that Afghans are the least happy people in the world. Hope for the future has been wiped out and many well-educated people have fled the country with their families in search of a better future.

For SCA too, 2021 has been a dramatic year. Despite all the difficulties, SCA has largely managed to continue its operations. Girls, also at secondary and upper secondary school level, and boys have been able to continue their education, not least thanks to the strong backing and support for SCA in local communities. More than 104 000 students, 60 percent of them girls, attended SCA's schools in 76 districts in 14 provinces. A further 3 000 students with disabilities received preparatory education. SCA has also succeeded in running, and even expanding, its health-care provision, in a situation where 85 percent of health-care ceased functioning altogether. SCA had approximately 1 770 000 patient visits during the year, with women making up approximately 55 percent of appointments. Additionally, SCA worked to prevent COVID-19 in five provinces, trained midwives and nurses and built two new paediatric and maternity health centres. SCA can truly be proud of its outcomes in 2021, given all the difficulties in Afghanistan during the year. This achievement is thanks

to a successfully functioning organisation and dedicated and skilled staff.

SCA received staunch support following the Taliban takeover. The Swedish Government expressed its great hope that SCA would be able to continue providing aid to the Afghan people, while the Swedish International Development Cooperation Agency (Sida) significantly increased its financial support to SCA. And not least, the Swedish people demonstrated their solidarity with the Afghan people in the form of hundreds of new members and millions of kronor in donations. We are extremely grateful for all your support.

SCA encountered significant problems during the autumn. The collapse of the banking system led to major difficulties getting money into Afghanistan in order to run operations, pay the salaries of almost 7 000 employees, bring in medicines, etc. Thanks to extraordinary efforts and the infinite patience of staff while awaiting their salaries, just before the New Year SCA was able to top up its funds, thanks to intervention by the UN, and avoid closure.

The outlook is bleak, especially for Afghan women. Since the Taliban seized power, women have been erased from public life and ordered to return to the home. Women are not allowed out of doors, other than for short distances, unless they are accompanied by a male relative. There are no women in government or in other public institutions. The Ministry of Women's Affairs has been abolished and its premises taken over by the re-formed morality police, familiar from the Taliban government of 20 years ago. Women have been banned from public workplaces and from attending education. The only exception is women working in healthcare, who are allowed to treat women, and female teachers teaching girls in primary education. Girls are only allowed to study until they reach secondary school age.

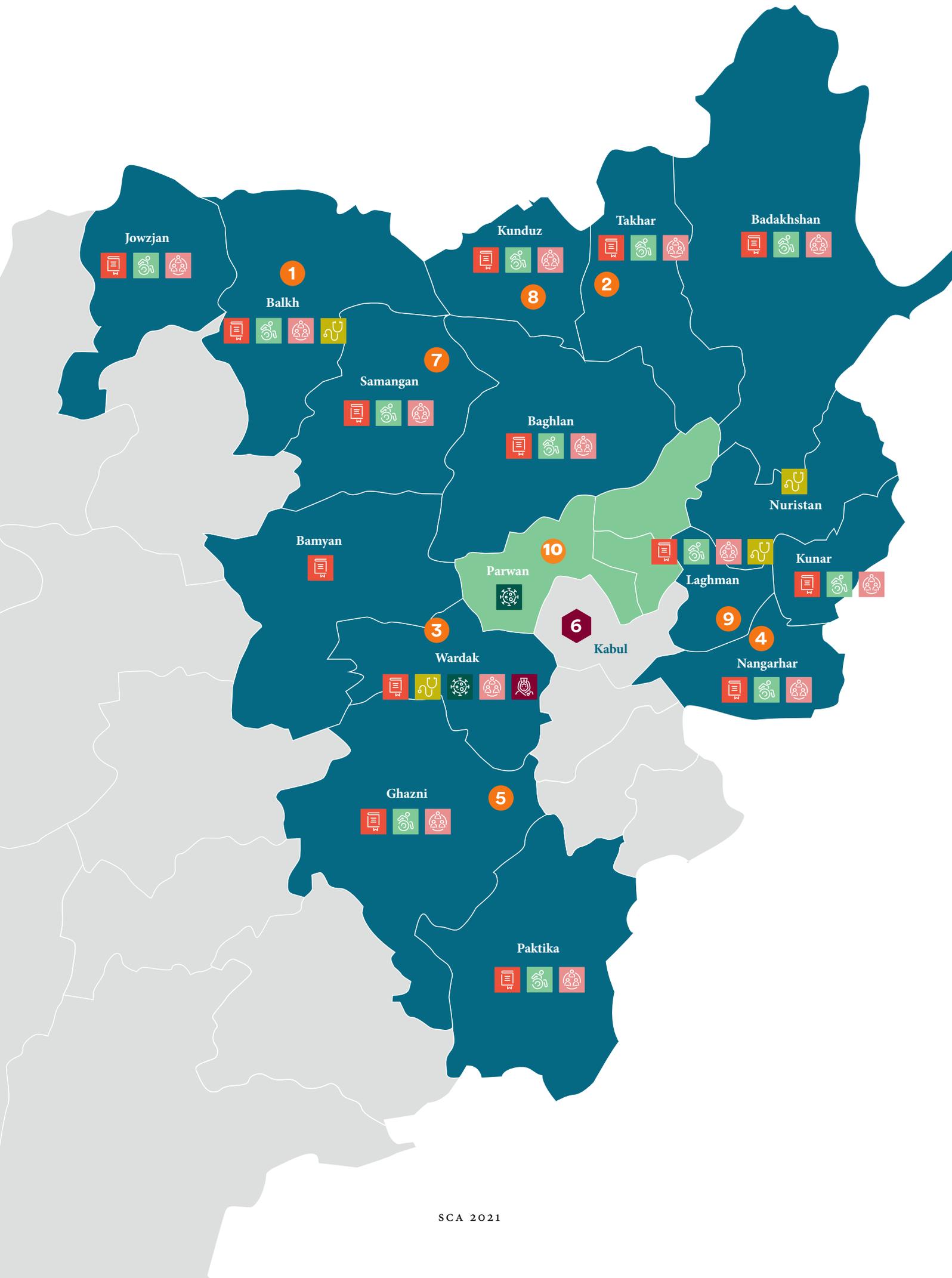
Throughout all the current difficulties, and the difficulties that are undoubtedly yet to come, SCA will continue to pursue its operations. SCA will do all that it can to support girls' education, women's rights and women's jobs. We will not abandon the Afghan people.



**Bengt Ekman**

*Chair*

SWEDISH COMMITTEE FOR AFGHANISTAN





## REGIONKONTOR

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

## Some of SCA's work



### Education

SCA provided education to more than 104 000 children during the year. 60 percent of these were girls.



### Healthcare

During the year, more than 1.77 million patient visits were made to healthcare facilities supported by SCA. More than 940 000 of these were made by women.



### Training midwives and nurses

Despite the pandemic, 25 future midwives and 24 future nurses were studying on SCA training programmes.



### Rehabilitation

More than 22 500 people received physiotherapy. Almost 16 000 people received some type of orthopaedic aid.



### Covid-19

During the pandemic, SCA is taking responsibility for preventing transmission and caring for the sick in three provinces where there was previously no active provision, in addition to the province where SCA was already responsible for healthcare.



### Livelihoods

During the year, SCA supported more than a thousand village saving groups. 85 new saving groups were set up. Saving groups enable people in rural areas to access microloans to improve their livelihoods.

# SCA's mission and target groups

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

SCA's **mission** is to empower people, enabling them to influence their own development and their lives.

SCA's **target groups** are women, children, people with disabilities and internally displaced people.

MORE THAN 40 PERCENT OF THE COUNTRY'S population is made up of *children* under the age of 15. They are the hardest hit by war and poverty. Mortality among children under the age of five is among the highest in the world. Girls have less access to education and healthcare than boys and are particularly vulnerable to attack, threats, bans and restrictions.

For *women*, Afghanistan is one of the most dangerous countries in the world. This danger affects almost every aspect of life; domestic violence, protection under the judicial system, healthcare and education, finances and power over their own lives. Significant progress was made over the past two decades, but the events of 2021 brought a severe backlash for women.

*People with disabilities* are among the poorest of all and the most excluded from society, and this is the case for women to a greater extent than men. One in five families includes a person with a disability and the majority are children under the age of 14. Compared with their siblings or peers, children with disabilities run a greater risk of being robbed of the right to education. A lack of knowledge, money and transport are the primary obstacles to their accessing these rights. Healthcare staff are rarely trained to deal with special needs due to disability.

The number of *internally displaced people* in Afghanistan was calculated to have increased to 4.6 million at the end of 2021<sup>1</sup>. Families are being forced to leave their homes and flee to areas where they have to compete for extremely scarce resources. Ensuring that displaced children are also able to be integrated and have their rights met is a major challenge for Afghanistan's schools and health care system. ●

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<sup>1</sup> Afghanistan | IDMC ([internal-displacement.org](https://www.internal-displacement.org)) 1.1 million due to disasters and 3.5 million due to conflict

Achieving change

# Partnerships, resources and time

**THE CIVILIANS WITH WHOM SCA** works clearly express that education, healthcare, clean water and sanitation, combined with more and better ways of generating an income are essential if they are to improve their lives for the long term. SCA only works in Afghanistan and almost solely with Afghan staff. Our knowledge, our experience and our methods are entirely informed by the local context and by the priorities of people in rural areas themselves.

Achieving change demands that we have ideas both about how we are to achieve change and how we will know if we have in fact done so. The poverty of different target groups and local communities shares similar features but affects different people in different ways, and some more than others. Poverty has many dimensions. In Afghanistan, it often involves limited access to land that can be farmed, and to water, areas that are hard to access and prolonged conflict. However, it is just as much about marginalisation and powerlessness; the fact that people and groups lack rights, are denied the opportunity to influence decisions that affect them and are prevented from using their capacities and their own resources.

## **To combat poverty, SCA works in many sectors and predominantly uses three overarching methods:**

**CAPACITY BUILDING:** support to village councils and local organisations to strengthen their capacity to create change themselves.

**BASIC SOCIAL SERVICES:** healthcare and education will be an absolutely crucial part of SCA's work for the foreseeable future. The course of events in 2021 means that the Afghan state and all public services are in severe crisis. SCA's work is thus perhaps more important than ever. Besides the fact that healthcare and education are human rights, SCA's consistent work creates trust and provides

a platform for other operations, including local capacity building, strengthening civil society and the inclusion of vulnerable groups.

**ADVOCACY:** SCA works with advocacy to achieve change through the influence of its target groups and to ensure continued support for development aid. Our partner organisations – such as village councils, teacher associations and organisations for people with disabilities – also put in a great deal of effort to influence local decision-makers.

Experience has taught us that change needs to come from within Afghan society in order to be sustainable for the long term. Our target groups know what they want. SCA's staff, members and donors can help them to attain it. Long-term change does not happen rapidly or at a steady pace; it takes a long time and happens over generations. Children who learn to read and write, are healthy and whose parents are still alive, are able to organise and influence their own development – they are the ones who will be the changemakers. ●

# Integrated annual report and impact report

SCA STRIVES TO ensure that its reporting is of the highest possible quality. As a member of the Swedish Fundraising Association, we publish an impact report every year. SCA has chosen to integrate its impact report in this annual report. Our ambition is for the impact report, and thus the annual report, to be consistent, comprehensible, transparent, reliable, relevant and comparable. If you have any questions or views on how we report or describe our work, please let us know.

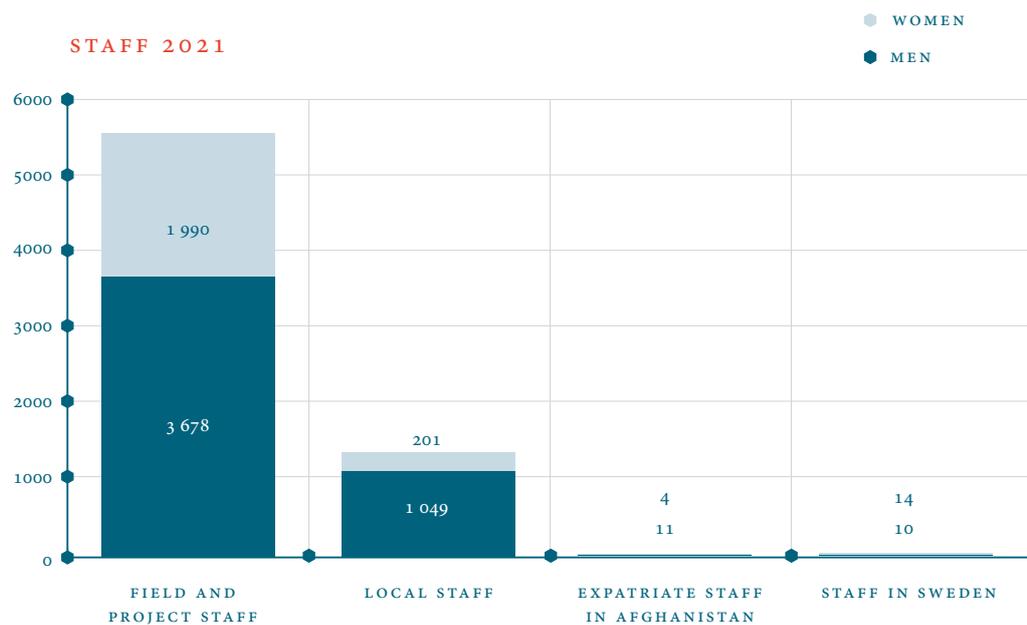
## **This annual report/impact report refers to the financial year 2021 and contains information about:**

- SCA as a non-profit organisation in the management report 59 – 66
- Operating expenditure in 2021 on pages 78–79
- Operating areas and geographical coverage on pages 6–7
- Target groups, their situation and priorities on pages 8–10
- SCA's resources on pages 12–13
- SCA's practical operations on pages 22–51
- The impacts we want to achieve in the longer term on pages 59–61
- How we measure and define our performance on pages 61–66

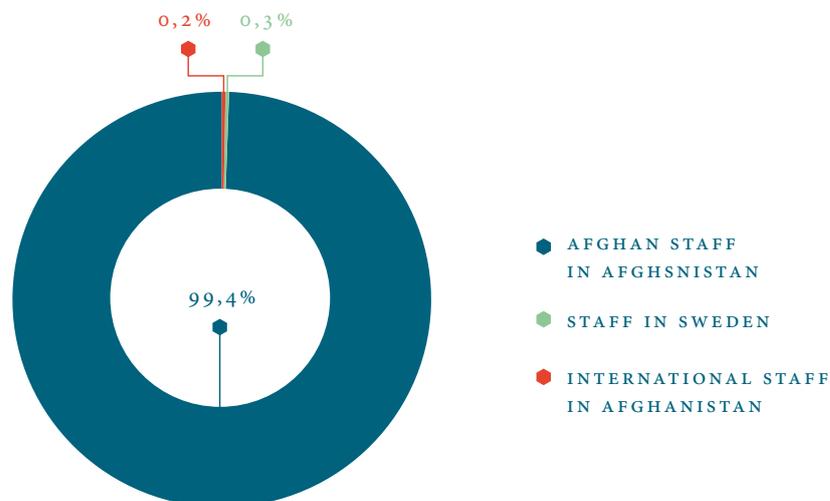
# Resources

SCA had 3585 members in eleven local associations in Sweden in 2021.

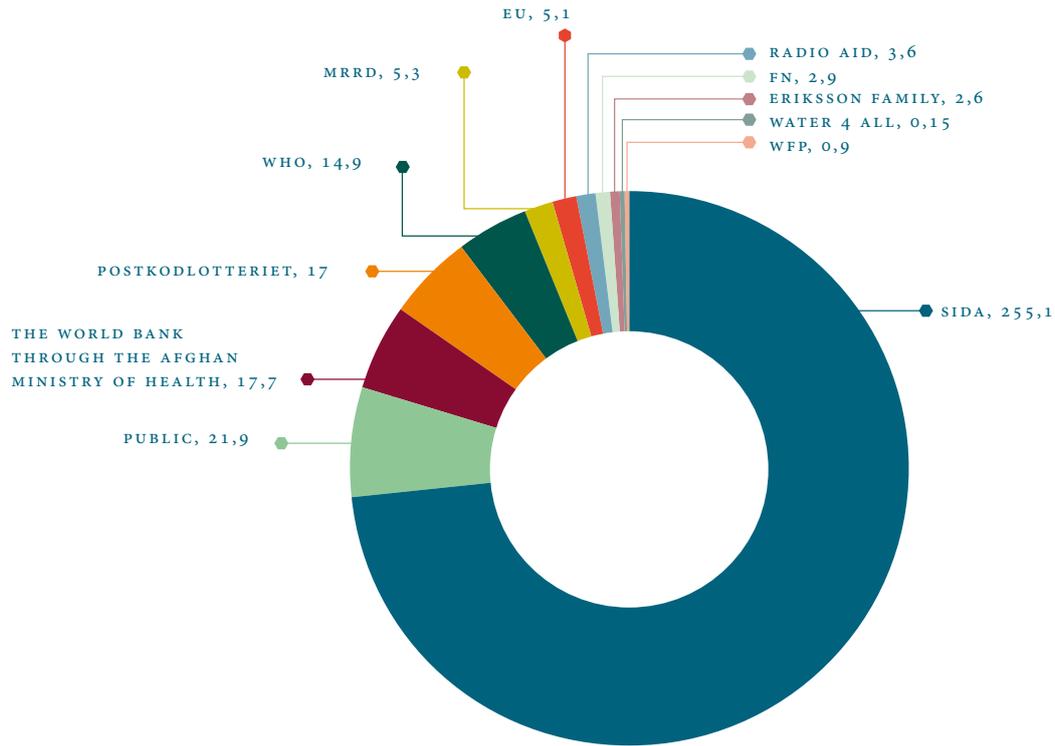
The number of staff in 2021 was 7003, 24 of whom in Sweden.



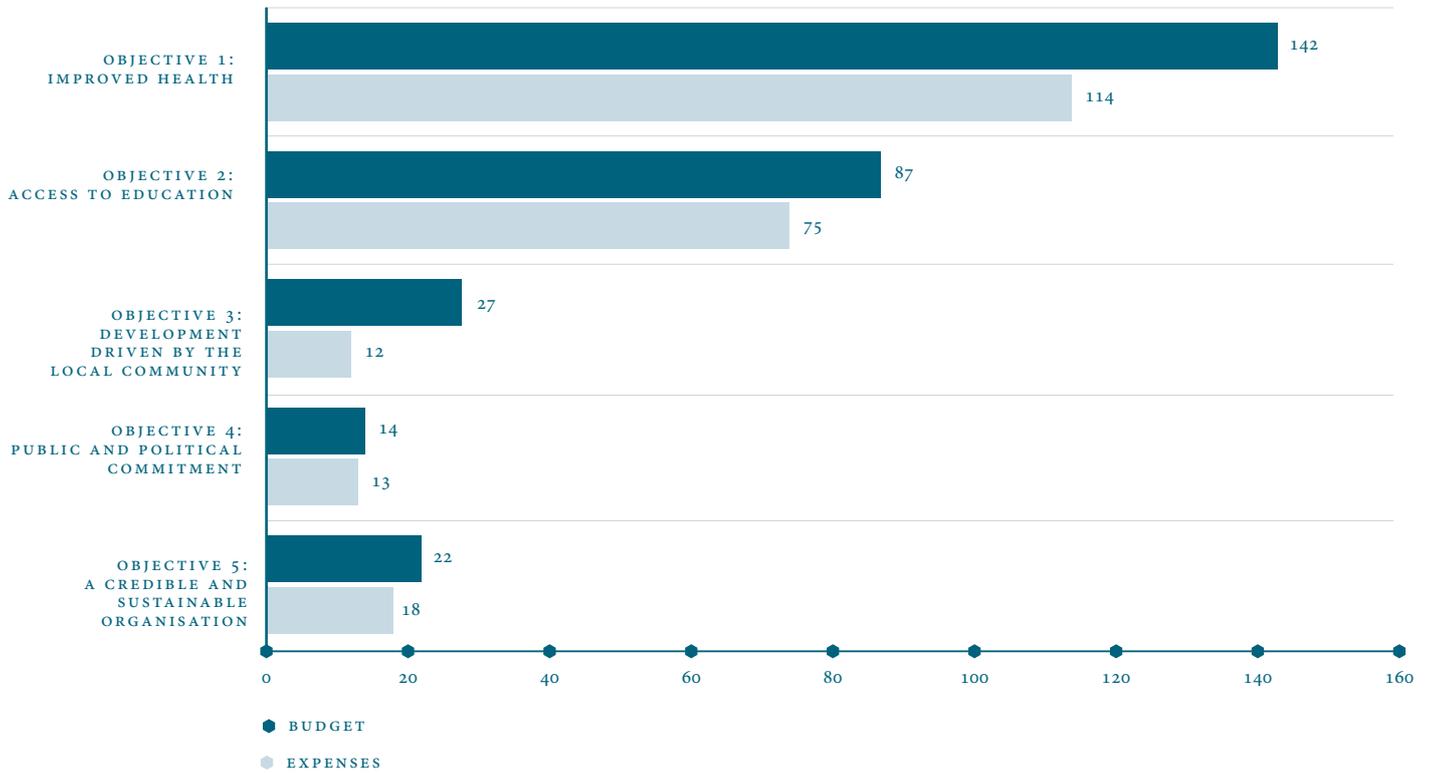
## INTERNATIONAL AND AFGHAN STAFF RESPECTIVELY



DONORS 2021, IN MSEK



USE OF RESOURCES IN RELATION TO OBJECTIVE IN 2021 (MSEK)



# The situation in Afghanistan in 2021

WHEN 2021 DAWNED, many Afghans feared for the future and the civilian population faced a worse situation than in a very long time. The COVID-19 pandemic had hit Afghanistan's trade and labour market hard. The country's borders were partly closed and the financial crisis was exacerbated by the ongoing withdrawal of international operations, both civil and military. But above all, everyone knew that the sitting government would lose its military support within the year. What would happen then?

The UN warned that unemployment, poverty and undernutrition would increase to record levels and 16.9 million people were judged to be experiencing what were classed as severe and acute food shortages. At the same time, the number of internally displaced people continued to increase, competing for already extremely limited jobs, education and healthcare. Afghanistan's demography, with a large proportion of young unemployed people, combined with the conflict, only made the situation worse.

Harassment of the media, human rights and women's rights activists increased, as did religious and ethnically motivated attacks. One possible interpretation was that the Taliban and their sympathisers were advancing their positions ahead of a forthcoming power grab.

## Politics and conflict

After several years of talks in Qatar between the Taliban and an increasingly impatient USA, the parties entered into an agreement in February 2020. The USA promised to withdraw all troops by May 2021 at the latest, while the Taliban undertook not to attack international troops and major population centres. This enabled the Taliban to shift their focus and step up their attacks on the Afghanistan army, police and state. Violence and threats to journalists and human rights defenders, for example, significantly intensified.

The USA's agreement with the Taliban was entered into without either negotiation with the Afghan state

### Not at the expense of lost rights

As preparatory work for SCA's next strategic plan, in spring 2021 consultations and discussions were held with a large number of representatives of our target groups. Local village councils, teachers' associations, saving groups, associations of people with disabilities and others told us about their experiences and priorities.

One clear message was that **the violence must stop** and that ending the war is crucial. However, the groups were equally adamant that this **must not come at the expense of being forced to give up the rights** that have been won in the past two decades.

or promises of a ceasefire. The USA therefore received widespread criticism for having abandoned the Afghan government and indirectly the nation-building process itself. Attempts were made to bring about talks on a way ahead between the Taliban, the Afghan government and other stakeholders but the discussions ground to a halt in procedural questions. At the same time, the Taliban were conducting intense diplomacy with representatives of Iran, Russia, China and Afghanistan's Central Asian neighbours.

The USA first announced its withdrawal date as 1 May 2021, which was changed to 31 August following the change in the US administration. On 1 May the Taliban launched an offensive starting in rural districts where they already had the upper hand. Army and police units were offered amnesties in return for handing over their weapons. The morale of the Afghan security forces was already low and when local units were left unsupported, many chose to leave their posts or even join the Taliban, sometimes entire units at a time.

More followed their lead and the comparative strengths changed quickly, especially when the USA evacuated >

› some bases overnight without informing their Afghan partners in advance. The first provincial capitals were taken in July and by mid-August, the Taliban had reached Kabul. Initially, the Taliban waited on the outskirts of the city. Rumours abounded about a negotiated agreement on a transitional government and power sharing but when news came that President Ashraf Ghani had fled the country, the Taliban went in and seized the city, and thus power.

### Before and after 15 August

On the surface, Afghanistan changed overnight, with the Taliban's seizure of power. Under the surface, it is likely that deeper political patterns and social tensions will remain. The government, the police and the military fell faster than most people predicted, including the Taliban themselves. With hindsight, we can see how serious the problems that paved the way were: Widespread corruption and poor government administration. Security forces who were neither paid nor felt they had anything to defend. A deeply war-weary population. Outside the cities, popular support for the state was very weak, although support for the Taliban was also limited.

The Taliban's return to power still shook many people in the surrounding world and in Afghanistan. Many Afghans had trusted that the former order would prevail, especially

in the cities and among the educated middle and upper classes. Many had worked in government institutions and authorities or had foreign employers, which potentially made them Taliban targets. The fear was tangible, especially among women, minorities, journalists and activists. When the international evacuation began, thousands of Afghans rushed to Kabul Airport in the hope of escaping the country. The chaos was shown by the global media.

On the ground, many people quickly began to restrict their activities in fear of the Taliban's next move. Women's freedom of movement became even more circumscribed, adverts showing pictures of women were painted over by shopkeepers, men grew their beards. At the same time, there were protests by women's rights activists and human rights defenders, which often ended with the demonstrations being violently disbanded. The Taliban made statements that seemed to signal a certain amount of tolerance for minorities and people with differing opinions. However, many Afghans did not believe these statements and adapted their behaviour fearing reprisals.

### The new regime

On 7 September, the Taliban announced an "interim government". Previously vague assurances about power sharing, inclusion and representation in the country's ›



*Selling vegetables at the side of the road. Photo: Malin Hoelstad*

” The fear was tangible, especially among women, minorities, journalists and activists.

› government appeared to no longer be on the agenda. The supreme leader (Amir al-Mu'minin) of the movement is Mawlawi Hibatullah Akhundzada. Below him, the interim government was headed by Prime Minister Mohammad Hassan Akhund and the Taliban's leadership cadre, all of them men, many of whom were on international sanctions lists. Only three of the around thirty ministers belonged to an ethnic group other than Pashtun.

The Taliban is a movement that encompasses several different groups and interests within it. The seizure of power therefore brought a clear challenge in formulating policy, governing and allocating resources in a way that the majority of the movement could accept. The formation of a government made it very clear to onlookers that the Taliban were prioritising the internal cohesion of the movement over all other goals. Power was to be consolidated before any political, social or ethnic pluralism would become relevant, if it ever did. The priorities also became clear when the Taliban abolished the Ministry of Women's Affairs and reinstated its Ministry for Propagation of Virtue and Prevention of Vice with its morality police in its place.

### **Collapse of the economy and administration**

The Taliban's takeover aroused strong reactions from the outside world. No country recognised the Taliban government. Up until the regime change, the Afghan state had received 70 percent of its funding from the Afghanistan Reconstruction Trust Fund (ARFT), which immediately ceased. The USA froze the Afghan Central Bank's assets of about USD 7 billion, partly consisting of previously paid funding from the World Bank. Afghan banks were cut off from the international bank transfer system. All in all, this had a profoundly negative effect on services and was the foremost cause of the rapid plunge into mass unemployment.

Many in the Taliban's leadership were already on the USA's and the EU's sanctions lists and no transfers were now allowed to be made to the Afghan state. Although the USA's Treasury issued what were termed "licences", in other words exceptions for funds for humanitarian and development operations that do not finance individuals or organisations on the terrorism lists, extremely strict compliance with the rules against financing terrorism on the part of international banks meant that the country's economy was practically entirely cut off from the outside world. This was the single most important factor behind the subsequent humanitarian crisis.

### **The Taliban – Afghanistan's de facto government**

Immediately after the Taliban had declared their government, the terminology discussions started. Critics consider that the word "government" helps to legitimise the Taliban and should not be used to refer to their regime.

Impartiality is one of the defining features of SCA's operations. If the organisation is to be able to work for the rights of its target groups, however, it must relate pragmatically to reality, including the fact that the Taliban are now governing Afghanistan. SCA has therefore chosen to refer to the Taliban as the country's "de facto authority".

The financial crisis rapidly became acute, placing the state, companies and the population under extreme pressure. The state was unable to pay salaries and many of the people affected had a large family to support. Many well-educated professionals with experience and skills from the previous administration immediately left the country, either of their own accord or by being evacuated through other countries' embassies.

Facts about the Taliban's financial administration during the autumn are uncertain. Messages came out in the media stating that the Taliban had taken control of border controls and import duties, and it was claimed that net income was higher than that of the former state due to lower tolerance of corruption. Irrespective of how much truth there may be in this, this is a clear example of the Taliban's communication strategy of painting themselves as less corrupt than the former government.

SCA and other actors on the ground immediately emphasised how serious the effects of sanctions against the state would be, in combination with the banks' unwillingness to accept exceptions for humanitarian operations. The autumn involved great uncertainty among donor countries. How could the Afghan population be supported without also financing the Taliban? Political representatives talked about switching over to humanitarian operations, sometimes without realising that humanitarian operations would never be able to replace the state and the private and public sector that other countries had been attempting to set up for 20 years.

In most cases, companies and international organisations moved over to informal bank services, for example ›



Takhar province. Photo: Kajsa Waaghals

- › the traditional but restricted hawala method, where loans and transfers are regulated in informal networks without the involvement of banks or government agencies. The UN started planning to bring cash into the country to fund its own and others' operations at an early stage.

All in all, stopped bank transfers, loan payments and financing of the state resulted in an acute economic crisis that was already visible in the space of a few days, but which continued to escalate in the autumn with inflation, huge unemployment and serious humanitarian consequences as a result.

### The consequences – a humanitarian disaster

A disastrous situation arose now and for the foreseeable future in a country with about 40 million inhabitants. At the end of the year, the UN estimated that 24.4<sup>2</sup> million people in Afghanistan were in need of humanitarian aid. The population in all of the country's 34 provinces was classified as being in "severe" or "extreme" need of support.

On top of this, there was a prolonged and severe drought, resulting in lower harvests, both for people's own consumption and for small-scale sales. More than seven million<sup>3</sup> farming families are estimated to have been affected and the national production of grain fell by 20 percent compared with the previous year. In the years immediately preceding the new regime, Afghanistan had imported approximately three million tonnes of wheat per year to meet the need for food, something that now became impossible,

Poverty has several dimensions and can be defined in many ways. Financial measurements produce a very limited perspective, but do make comparison easier.

**The World Bank set the** global "extreme poverty" line in 2020 at the equivalent of USD 1.90 per person per day.

**The UN instead publishes amounts for national poverty lines.** The line is determined by the cost of food that provides 2 100 calories per person per day, plus housing, clothing, education and transport. At the end of 2020, this threshold was AFN 2 062, or the equivalent of USD 26.6 per person per month, and approximately 54 percent of the population were estimated to be living below this line. In 2021 the UN warned that by mid-2022, this proportion could amount to a whole 97 percent of the population.

<http://hdr.undp.org/en/indicators/39006>

<https://www.worldbank.org/en/topic/poverty/overview>

UNDP Afghanistan socio-economic outlook 2021–22

mainly due to the stop on current international bank transfers. The result was that up to 95 percent of households did not have enough food. Families were forced to sell property, get into debt or resort to other negative survival strategies, and in many cases, these are now exhausted. ›

<sup>2</sup> *Afghanistan Humanitarian Needs Overview 2022*, UNOCHA

<sup>3</sup> IFRC, <https://www.ifrc.org/press-release/afghanistan-worst-drought-and-hunger-crisis-decades>



Sunset in Mazar-e-Sharif

- › Households in which women are the main earner are particularly affected. These households are poorer on average and women are harder hit than men by the Taliban's restrictions on freedom of movement. The food shortages are especially affecting children and young people, both in the short and the long term.

According to the UN's worst-case scenario, a whole 97 percent<sup>4</sup> of the population are estimated to be living in poverty in summer 2022. At the same time as healthcare needs are increasing due to malnutrition, for example, access to healthcare has dramatically shrunk since the international community tightened the purse strings on its financing. Local organisations responsible for healthcare do not have the resources to continue running their operations.

### The consequences – human rights and gender equality under threat

Women in Afghanistan are among the most vulnerable in the world, however this is measured. This was already the case before the Taliban took over, and it became even worse thereafter. Significant progress was made in 2001–2021 on

women's rights to education, to healthcare, to participate in working life, and even something so fundamental as the right to have one's own identity document.

The role of women has long been a central issue both for the outside world and the Taliban. With the restrictions they imposed on girls and women in the autumn, the Taliban demonstrated that they were unwilling to bow to outside pressure. The Taliban do not recognise the concept of human rights, referring instead to "rights under Islam" and they soon started to break up much of the formal progress that had been made. In many settings, men have taken the Taliban's view of women as an instruction to control women's choices even more stringently than before and to go even further than the restrictions demand. Women are banished to work in the home, away from educational pathways and away from the public space to a greater extent.

Before the power takeover, representatives of the Taliban talked of an amnesty for former government employees and a more moderate Islamification of public life. If this was ever an ambition on the part of the Taliban leadership, it was one that was never realised, not least due to the fact that the movement is not entirely capable of exercising centralised governance over what is going on locally in different parts of the country. After the takeover, there was widespread harassment, threats and violence against civilians, women's rights activists, human rights defenders and journalists. Room for manoeuvre has significantly shrunk for both civil society organisations and the media. The media sector has been strong in the past two decades but in 2021 more than 150 radio and TV channels, newspapers and online media groups shut down their operations. ›

<sup>4</sup> <https://www.af.undp.org/content/afghanistan/en/home/presscenter/pressreleases/2021/UNDP-press-release.html>

#### Number 170 out of 170 for women

An annual index published by the Georgetown Institute for Women, Peace and Security, weighs up the factors inclusion, security and justice. On this index, Afghanistan is ranked at number 170 out of 170 in the world.

Afghanistan – GIWPS (georgetown.edu)

# Facts about Afghanistan

	Afghanistan	Sweden	Source
<b>Estimated population</b>	39.8 million	10.2 million	UNFPA, 2021
<b>Life expectancy at birth</b>	Women: 67 Men: 64	Women: 85 Men: 81	UNFPA, 2021
<b>No. of children per woman</b>	4.0	1.8	UNFPA, 2021
<b>Maternal mortality per 100 000 live births</b>	638	4	UNFPA, 2017
<b>Child mortality under the age of 5, per 1 000</b>	58	3	World Bank, 2020
<b>GDP per capita per year</b>	USD 516.7	USD 52 274.4	World Bank, 2020
<b>CO2 emissions per capita</b>	0.2 tonnes	3.5 tonnes	World Bank, 2018

## The road to military exit

**2011:** President Barack Obama announces a reduction in the more than 100 000 US soldiers in Afghanistan and states that the USA will hand over responsibility for security to the Afghan state from 2014.

**2012:** NATO's member states confirm that they will follow the USA's strategy in the run-up to handover.

**2013:** NATO hands over responsibility for security to the Afghan state. The Taliban open an office in Doha, Qatar.

**2014:** The USA and other NATO countries state they will cease military operations. The international Resolute Support Mission continues to train and support the Afghan security forces. The number of bomb attacks using planes and drones increases.

**2016:** President Obama promises to cut the number of American troops to 8 400 by the end of his mandate period in December the same year.

**2017 – 2019:** Talks are held between the Taliban, the USA and other countries but without including the Afghan government.

**2020:** In February an agreement is entered into between the USA and the Taliban whereby all American forces are to leave the country by 1 May 2021. Other countries with military personnel in Afghanistan follow suit.

**2021:** In March the Taliban control approximately 30 out of 421 districts in the country. In May they take over around another 15, in June around 70 and in July another about 65, plus a number of provincial capitals. On 15 August, the Taliban take Kabul and the remaining districts.

## Civilians become victims in the conflict

The greatest threat to the civilian population is not the risk of death or injury in conflict. The greatest risk is the risk of death or injury due to malnutrition, during pregnancy, or as a result of illnesses that are often easily avoidable or curable. However, besides contributing towards and deepening poverty and preventing development, the conflict causes several thousands of deaths and injuries a year.

SCA has provided information to UNAMA's Afghanistan Annual Report on Protection of Civilians in Armed Conflict every year. At the time of writing, no UNAMA report has yet been published for 2021. For this reason, SCA is unable to publish comparative data with previous years. As at 30 June 2021, the number of civilian deaths and injuries was almost among the highest in the past decade. As there was widespread violence in July and August, it is likely that there was also a high civilian casualty rate, although confirmed data is lacking. After 15 August and the Taliban's takeover of power, the number of conflicts fell significantly, to the lowest level in ten years with a probable reduction in civilian victims.

*2021 turned out to be a dramatic year. The rapid power shift and its severe consequences for the population makes it a new reference point and as with the years 1979, 1989 and 2001, it is likely that for a long time to come, the modern history of Afghanistan will be viewed in terms of before and after 2021.*

**The Swedish International Development Cooperation Agency (Sida)** is SCA's most important partner in Sweden and our largest source of funding. Trust and good collaboration were especially crucial in the months after the Taliban's seizure of power, when Sida stepped in at short notice and took over funding of SCA's healthcare programme (previously funded by the World Bank), thus ensuring access to healthcare for over a million people, and maintained intense dialogue with SCA and the Swedish Ministry of Foreign Affairs on shared information in the new context.

# The changes are affecting SCA

Circumstances changed so dramatically with the Taliban takeover of power that, despite certain factors remaining constant, one can almost talk of two different contexts in the same year.

**Conflict:** After the hardest winter in years, the conflict between the Taliban and the former government ramped up further from 1 May. The violence made SCA's logistics more difficult and made it harder for staff to travel for SCA's operations. Target groups and staff were also exposed to huge risks.

*After 15 August* the main armed conflict virtually ceased, bringing great relief to many of the civilian population. SCA's logistics, monitoring and other operations became easier.

**Flight:** Millions of internally displaced people or migrants have long been a complicating factor placing a strain on Afghanistan's already limited resources and societal services.

*After 15 August*, hundreds of thousands of people tried to leave the country due to the loss of prospects for the future, poverty, vulnerability or fear for their lives. This perhaps mainly concerned educated women, women with jobs or women with family in other countries. SCA's staff were also part of this move to flee Afghanistan, with female managers and specialists especially leaving the country and the organisation, sometimes through visa programmes for staff who have worked for other countries.

**COVID-19:** In April, the third wave of COVID-19 hit Afghanistan, with continued restrictions for SCA staff. International staff were largely already working from their home countries due to the pandemic.

*After 15 August:* During the year, the fully vaccinated proportion of the population rose to a mere 12%. SCA continued special action to tackle COVID-19, including vaccination in the provinces of Wardak and Nuristan and in Parwan, Kapisa and Panjshir.

**Funding:** At the last minute, the outside world upheld its promises to provide international financing for the Afghan state. However, the global slowdown, with concern about the future and political turbulence, also fostered uncertainty and in the West the political climate continued to swing towards a negative view of development cooperation. National needs were prioritised ahead of combating poverty, a trend exacerbated by the pandemic and shrinking economies.

*After 15 August:* international financing of the national development programmes, programmes that SCA often implemented and through which it received its funding, practically ceased. Many countries announced that funds were to be earmarked for humanitarian operations at the expense of long-term development, and it is not unlikely that resources will be channelled through UN bodies in the future. The UN launched its Multi-Partner Trust Fund (MPTF) to replace the former Afghanistan Reconstruction Trust Fund (ARTF), which was no longer able to complete its mission as the de facto authority was not recognised by the rest of the world.

**The state:** After long having attempted to take a stronger grip on civil society, in the spring, the Afghan state was mainly occupied by the economic crisis and the intensifying conflict. At the same time, there were legal frameworks and national development programmes in place. After 15 August, there was great uncertainty regarding the relations civil society organisations were to have with the de facto authority. The transfer of resources from civil society organisations to the state was ruled out, but it was not clear where the line was to be drawn as the rights of target groups require that the state has the capacity to fulfil their obligations and take responsibility for these.

**Local and central administration:** Historically, conflicts in Afghanistan have often had a clear urban-rural dimension, and revolve around ambitions to centralise power, resources and values. Public administration has been weak over the past twenty years and has applied different delivery models in different sectors of society. For example, primary education is mainly the responsibility of the state at national level, while responsibility for primary healthcare is delegated to civil society organisations, including SCA, who provide primary care at province level.

*After 15 August*, signs were seen that the Taliban were less interested in centralised governance per se than the previous government. With the exception of ordering gender segregation and a general Islamification of policy, the Taliban did not have time to develop or clarify its policies to any notable extent. Central orders were issued in the form of recommendations, leaving a great deal of flexibility for local decisions and practice, which can make it more difficult to influence and protect, e.g. legal rights. On the other hand, it is probable that SCA will be able to develop local solutions and permits in a way that the organisation is very familiar with.

## › The outside world

At the end of 2021, the Taliban were still very far from being recognised by the outside world. Dialogue with representatives of the West mainly concerned the lifting of sanctions, the need for emergency aid, enabling bank transfers and financing the services of society. The West unanimously condemned the Taliban's seizure of power and their exclusion of both women and several ethnic groups from the government.

The power takeover gained a great deal of attention in the Swedish media throughout the autumn. Politically, Sweden did not deviate from the attitude of the EU or the majority of Western countries. Support to the Afghan state headed by the Taliban was ruled out but awareness of the crisis and the need for humanitarian emergency aid increased.

China and Russia issued statements on the need for stability and showed noncommittal acceptance of the

### Statistics – approximate or inaccurate

Statistical data on Afghanistan is at best an approximation. Data on the population size varies between 30 and 40 million, but most estimates are extrapolations based on a flawed census carried out in 1978. Other surveys in which the population is a variable, such as education, health or other social factors, suffer from the same or even worse margins of error.

Taliban's holding power, probably driven by geopolitical considerations and business relationships. But nor are they expected to recognise the Taliban any time soon, and they assert the responsibility of the West for the political and economic situation. Relations between Afghanistan and Pakistan are historically sensitive and complex. While

**Poverty:** Poverty was exacerbated by the economic crisis and the shortage of cash, not least among SCA's target groups. GDP fell from USD 650 to USD 508 per person per year between 2012 and 2020. In 2022 it is expected to drop to USD 350.

After 15 August, SCA was severely affected by the banking and cash crisis. Payments could be made to accounts in Sweden, but no banks approved transfers to Afghanistan despite clear exceptions being made for humanitarian and development operations which did not involve people on sanctions lists or the de facto government. SCA was forced to take far-reaching action, such as focusing on less cost-intensive operations and halting new projects. SCA's staff in Afghanistan were temporarily paid lower, equal, salary payments. When SCA was once more able to guarantee cash funding in Afghanistan, the pay owed was able to be paid to all employees in full.

**Gender equality:** Afghanistan is one of the most sex-segregated countries in the world, but with wide variation across the country depending on the context.

After 15 August, for SCA's female staff the shift meant that freedoms and formal rights were rolled back in their private lives, that they were expected to wear the hijab and not work in the same room as male colleagues, and had to be accompanied by a male relative on long journeys. SCA has an obligation to defend the rights and opportunities that have been won by all means, and may neither deliberately nor unknowingly contribute towards exclusion or discrimination. A report on women in rural areas<sup>6</sup> published in 2021 contradicted two common claims; firstly that women's rights activists only represented a minimal and privileged section of the population, and secondly that women in rural areas

generally accept or are satisfied with what the traditional political leadership – who were men both before and after the Taliban's seizure of power – consider to be natural Afghan circumstances, traditions or religious orders. In actual fact there is an awareness of the oppression, although activism is more explicit in urban environments.

**Civil society:** Formal civil society is dominated by internal organisations together with smaller Afghan organisations mainly in the cities, many of whom are engaged in human rights and women's rights. In rural areas, the traditional village councils dominate, playing an important role in representing villages and the population to external actors such as government authorities or aid actors. At the same time, local organisations have emerged to represent people with disabilities, teachers or other professional groups in society.

After 15 August, rights defenders in particular came under very hard pressure and in many cases were harassed. Representatives were forced to flee or remain in hiding. Some organisations led by women are still waiting for official permission to return to their offices. Other organisations have been shut down or had their resources seized. Village councils in rural areas have had an important role for local governance, development questions and conflict resolution in the form of Community Development Councils (CDC). As these were formalised by the previous government, the Taliban seems to be playing a waiting game and in all likelihood is expected to prioritise local religious leaders, mullahs, over these structures.

**The consequences of environmental and climate change:** mainly drought is an urgent problem. In a global comparison, Afghanistan is twice as exposed as the average country. Projections show a continued worsening of conditions.

The previous government was in the process of adopting new strategies, laws and policies on the subjects of environment and climate change.

After August 15th it is unclear what will happen as the priorities of the de facto regime regarding this are still unknown.

<sup>6</sup> New special report: 'Between Hope and Fear. Rural Afghan women talk about peace and war' – Afghanistan Analysts Network – English ([afghanistan-analysts.org](http://afghanistan-analysts.org))

UNDP AFGHANISTAN: Socio-Economic Outlook 2021–2022 Afghan Analysts Network

Pakistan has often supported the Taliban in Afghanistan, there is a fear of what the Taliban's success in Afghanistan might mean for their equivalents in Pakistan.

### The verdict is not yet in

The Taliban regaining power after almost 20 years of international military, political and social presence means that we will easily be able to sum up the epoch 2001–2021. But not yet.

The fall in the turnout at one election after the other as a result of fraud, distrust and violence bore witness to ever deeper resignation regarding the democratic institutions established after 2001, and they were largely withering away even before the return of the Taliban. The extreme discrimination, especially against women but also against minorities and people with disabilities reduced somewhat but was still wide-ranging during the period. The rule of

law remained largely non-existent and corruption and violence escalated over the years.

But at the same time, the country changed in many other ways. The population grew and urbanised, the proportion of children attending school multiplied, maternal and child mortality fell. According to the UN's Gender Development Index<sup>5</sup> the situation of women improved considerably compared with the situation of men during the period. The previously very isolated population has been affected by access to the media and social media. A whole generation grew up with different expectations of the future. People will carry social change, experiences and capabilities with them into today's Afghanistan. The verdict on 2001–2021 lies not in the Taliban's taking over power but in how people in the country will now go on to lead their lives and decide their futures, and in the outside world's attitude to their rights and to its own obligations. ●

<sup>5</sup> Human Development Reports ([undp.org](http://undp.org))

# OBJECTIVE 1

## Fair and better healthcare

The health and nutrition conditions  
of SCA target groups are improved.



### Afghanistan in brief

- Maternal mortality is measured at 638 per 100 000 births. The equivalent figure in Sweden is 4 women.
- Child mortality under the age of 5 is approximately 58 per 1 000 live births. In Sweden, this figure is 3 children.
- Just under 174 000 confirmed cases of COVID-19 have been reported since the start of the pandemic. At the end of the year, approximately 11 percent had had at least one dose of vaccine.<sup>7</sup>
- There are 0.3 doctors per 1 000 inhabitants in Afghanistan. In Sweden, this figure is 4.2.

### SCA's goals: Better health and nutrition

- Improved access to and use of good quality healthcare.
- Better knowledge of preventive healthcare, e.g. the importance of clean water, breastfeeding, nutrition and good sanitation.
- Local organisations and professional organisations becoming better at demanding and lobbying for effective healthcare, for example by providing information on the importance of vaccination.
- Government authorities becoming better at providing sustainable, effective and inclusive healthcare.

### In 2021

- SCA recorded 1.77 million patient visits. 973 000 of these were women.
- SCA trained 25 midwives and 24 nurses and built two child and maternity health centres.
- SCA ran activities to combat COVID-19 in five provinces, Wardak, Nuristan, Kapisa, Panjshir and Parwan.
- SCA took over responsibility for all healthcare in Nuristan province, one of Afghanistan's poorest and most vulnerable provinces in terms of healthcare.

HEALTHCARE has improved in the past two decades. Maternal and infant mortality has fallen and more people have gained access to healthcare. But much remains to be done before the Afghan population gains the healthcare to which it is entitled on equal terms.

After 15 August 2021, conditions drastically deteriorated. The World Bank, which up to that point had financed healthcare via the Afghanistan Reconstruction Trust Fund (ARTF), froze all payments. Few implementing organisations in the provinces had the financial margins to continue working, which meant that 30 out of 34 provinces were practically entirely without healthcare. UNDP channelled funding in October and the WHO provided three months of funding starting in November 2021.

The problems with financing affected a population already suffering acute health problems founded in poverty. COVID-19 remained a challenge. The hidden

figures are probably very high, and the resources for treatment non-existent. At one point, all 34 provinces reported that almost half of all tests were positive.

Access to clean water, sanitation and hygiene is still limited, posing a direct threat to life and health for many.

Undernutrition, especially among children, continues to be a major problem that will be even harder to solve without long-term healthcare funding.

### What is SCA doing to change this?

SCA is working to increase access to primary and specialist care and to preventive healthcare. At province level, healthcare is run by organisations. SCA was already responsible for healthcare for all citizens in Wardak and since October 2021 also in Nuristan province. Healthcare initiatives are primarily run in rural areas and the focus is on activities geared towards women, children and people with disabilities. >

<sup>7</sup> <https://covid19.who.int/region/emro/country/af>

- › During the year, SCA continued initiatives to limit the spread of COVID-19 in the provinces of Parwan, Kapisa, Panjshir, Wardak and Nuristan.

Maternity care, initiatives to combat undernutrition, vaccinations and rehabilitation are some of the areas SCA works with. Because there is a shortage of trained staff, SCA trains people to work in healthcare. Physiotherapists, midwives and nurses are also trained to meet these needs.

Smart Paper Technology (SPT) has been applied to make documentation of vaccinations easier. SCA has also helped to combat COVID-19 through the school health programme.

Improving access to and awareness of clean water, cleanliness and hygiene has also been part of SCA's contribution to improving the health of its target groups.

### Developments in 2021

It is difficult to say anything about changes in public health, partly because all the data on the size of the population is estimated and because the security situation is making monitoring more difficult.

The most recent national health survey was conducted in 2018<sup>8</sup> by KIT Royal Tropical Institute and showed a number of positive trends since 2002 when development aid first took off. At that time, maternal mortality had more than halved. Child mortality also almost halved in the period 2010 to 2017. Due to the pandemic and the change in power, among other factors, almost half of Afghanistan's population is close to the starvation threshold, a 72 percent increase since the previous year<sup>9</sup>. This affects the public health situation; undernutrition is increasing, and the long-term health effects are likely to be severe. Conflict, the pandemic and the power shift, with the subsequent cash shortage have had a significant negative impact on SCA's healthcare work. Reprioritisation and creative solutions have often been necessary. The situation has affected which of our goals were able to be achieved and to what degree.

During the year, many initiatives were carried out to increase accessibility to and the use of healthcare. Midwives and nurses have been trained, two new paediatric and maternity health centres have been built, healthcare continued to be provided in Wardak and Nuristan even once the financing was further strangled, and action was

taken to train SCA's target groups on health, nutrition and hygiene questions within the remit of the "Learning for healthy lives" programme.

Although 2021 brought major challenges, healthcare work was able to continue. There were disruptions and interruptions and several of the targets set could not be fully met. For example, over 4 300 students were reached by school healthcare compared with the planned 7 000, which is primarily due to the schools being closed firstly due to COVID-19 and then due to the changed political situation. More than 21 000 children were vaccinated for whooping cough, tetanus, diphtheria and hepatitis B compared with a planned 23 000. This was partly due to a ban on motorbikes during the period before the change in power, which made transport more difficult for vaccinators. Other targets have been met with a good margin. It is clear that needs remain high. More than 18 000 children were treated for acute undernutrition in five years, which on the one hand exceeds the number planned, but on the other hand is a clear sign of a deteriorating situation in terms of access to food.

For SCA, it is crucial that healthcare is anchored in the local community and local community backing is essential to its long-term functioning. The proportion of healthcare facilities run by SCA linked to a functioning health council has also risen from 51 percent to 56 percent. The health councils are needed to engage the local community but also to ensure that healthcare is able to meet local needs.

Despite all the obstacles, 2021 exceeded the target for the number of new visits by approximately 6 percent. Almost 1.8 million patient visits were made to SCA's facilities during the year.

### Accessible healthcare

The majority of Afghans live in rural areas where healthcare is often a long distance away. Women have even poorer access as they are usually not allowed to be treated by male staff. Access to trained healthcare personnel, especially female healthcare personnel, is probably the single most important factor in reducing maternal mortality and giving women access to healthcare.

By training and employing female healthcare services and starting and running almost 400 health posts (simple health centres) in the villages, SCA is making healthcare ›

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<sup>8</sup> <https://www.kit.nl/wp-content/uploads/2019/07/AHS-2018-report-FINAL-15-4-2019.pdf>

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<sup>9</sup> According to OCHA, see: <https://reliefweb.int/report/afghanistan/afghanistan-ipc-acute-food-insecurity-analysis-september-2021-march-2022-issued>



*Ward for COVID-19 patients in Wardak. Photo: Mohammadullah Kamal*

” There is an urgent need for a solution regarding financing but in the long term, the two most important factors are perhaps access to staff and the local health councils.

› services more accessible to women and people in rural areas. This includes having midwives on site in the villages and ambulances at night, but also prioritising training and employing women in healthcare. During the year, SCA trained 25 midwives and 24 nurses. To make it easier for women to work in healthcare, SCA has also provided supporting services such as childcare and transport.

In 2021, work became more difficult due to uncertainty regarding the Taliban’s view of women’s work and the fact that many healthcare workers left the country. COVID-19 has also led to staffing difficulties when staff fell ill.

As well as in Wardak and Nuristan, SCA has also contributed to healthcare in the provinces of Parwan, Kapisa and Panjshir by helping to fight the pandemic, including through information work and more than 150 vaccinators. SCA has continued to run almost 80 healthcare facilities in Wardak and has taken over the just under 40 existing healthcare facilities in Nuristan. More than 18 000 births were assisted by trained staff. More than 54 000 expectant mothers received maternity care during pregnancy and almost 40 000 received healthcare after birth.

### Support and rehabilitation for people with disabilities

One of SCA’s target groups is people with disabilities. SCA provides rehabilitation, physiotherapy and technical aids in 13 provinces. There is a great need; almost 14 percent of those over 18 are living with a serious disability according to the Asia Foundation<sup>10</sup>.

Almost 18 000 people received physiotherapy through SCA in 2021. Just under 16 000 people received orthopaedic aids. The outcome was affected by financial uncertainty, the pandemic and fleeing conflict.

SCA trains physiotherapists. During the year, 46 people, 21 men and 25 women, completed the second year of a three-year vocational training course. Just over 70 people were trained to work on rehabilitation and mental illness in

villages. The cash shortage in Afghanistan limited training that was intended to cover more than 120 people.

Disability is often associated with shame in Afghanistan. Many people are affected and women with disabilities face double discrimination. There is a huge need for rehabilitation, physiotherapy, technical aids, plus other needs, but this group can be difficult to reach with the right help as people with disabilities often do not participate in public life. Here SCA’s outreach work in the local community plays an important role in identifying needs, providing information and offering rehabilitation.

### Challenges

Women, children and people with disabilities, especially in rural areas, have less access to healthcare than others. The fact that women rarely can or are allowed to travel on their own, combined with the shortage of female healthcare staff, are important causes. The cash shortage and uncertainty regarding the long-term funding of healthcare made the situation worse during the year. Uncertainty regarding the Taliban regime’s view of women in the workplace may make it harder to recruit, retain and train healthcare staff.

The pandemic emergency has clearly shown that healthcare services need to be boosted to cope with emergencies. There is an urgent need for a solution regarding financing but in the long term, the two most important factors are perhaps access to staff and the local health councils. Healthcare being locally based and accepted is essential to target fulfilment and sustainability.

SCA has maintained accessibility under difficult conditions and will continue to work to improve it. However, the loss of rights and more discriminatory restrictions on women are likely to have a negative impact on women’s health looking ahead. Almost half of the Afghan population is living on or below the starvation line. The health effects of this could be enormous, and healthcare capacity needs to be increased to cope with the challenge. ●

<sup>10</sup> <https://reliefweb.int/report/afghanistan/model-disability-survey-afghanistan-2019>



## SCA the only healthcare provider in Wardak

The change of regime in August 2021 has brought many challenges and restrictions in the healthcare sector. Despite this, the Swedish Committee for Afghanistan continues to provide healthcare in Wardak and in other locations.

**ABDUL BAQI NIAZI** lives in the village of Tukarak in the district of Nirk in Wardak province. He brought his two-year-old niece Haseena to SCA's provincial hospital in Maidan Shahr. The little girl is suffering from a large boil on her neck.

"Healthcare at the provincial hospital is limited today, there is no medicine and no food for the patients. It is too heavy a burden for our poor people to bear," he says. "Despite all these problems, we are grateful to SCA who provides healthcare to the Afghanistan people, because we are aware that the healthcare in other provinces has got worse. We ask SCA and other international organisations to help us. Without their help, a humanitarian disaster awaits in Afghanistan due to the lack of public healthcare."

Every day about 650 patients are treated at the provincial hospital in Maidan Shahr, including 300 children and more than 150 female patients. The hospital has a capacity of 110 beds

and admits 85 to 90 patients every day, including patients needing maternity care or surgery.

Previously even more services were provided at the provincial hospital as part of the Sehatmandi health project. The World Bank funded 77 healthcare facilities in Wardak through Sehatmandi. The contract began in January 2019 and ran until June 2021. After the regime change it was unclear whether the project could be extended. This has affected access to healthcare in the province.

In a new report, the World Health Organization has warned that halting funding of health projects in Afghanistan will mean the closure of more than 2 000 health facilities in the country. At the same time, the Red Cross has also warned that more than seven million people in Afghanistan lack access to basic healthcare. ●

HAROON MUDASER

# Healthcare in numbers

	TOTAL	OF WHOM WOMEN
<i>Healthcare staff</i>	1 364	523
<i>Health clinics</i>	114	-
<i>Patient visits</i>	1 772 417	973 095
<i>School health visits</i>	4 328	2 093
<i>COVID-19 isolation hospitals</i>	90	-

Training midwives and nurses	NO. OF STUDENTS
<i>Midwives in training</i>	25
<i>Nurses in training</i>	24

Physiotherapy	TOTAL	OF WHOM WOMEN
<i>Physiotherapists in training, second year of three</i>	46	22
<i>Patients who received physiotherapy</i>	22 590	7 850
<i>Physiotherapy clinics that received physiotherapy equipment</i>	13	-

## Some of SCA's initiatives to improve health in 2021

In 2021 more than

# 1 770 000

patient visits were recorded at SCA's healthcare facilities in Wardak and Nuristan. 55% of these were women.

In Wardak more than

# 21 000

children were vaccinated via SCA against **whooping cough, tetanus, diphtheria** and **hepatitis B**.



In the provinces of Wardak and Nuristan SCA runs

# 114

healthcare centres, clinics and hospitals.

In 2021 SCA provided almost

# 16 000

people with disabilities and with technical aids such as **prostheses, crutches** and **wheelchairs**.

# 22 590

patients received **physiotherapy** in 2021.

## **OBJECTIVE 2**

# **Access to education**

All children in targeted communities  
have improved learning achievements.

### Afghanistan in brief

- Approximately 3.7 million children in Afghanistan do not attend school. 60 percent of them are girls.
- More than 60 percent of the children not attending school are girls.
- Just 13.5 percent of children with disabilities are able to access adaptations at school.<sup>11</sup>

### SCA's goals:

- Better access to learning and a more inclusive learning environment for all children.
- More, better quality, teaching, e.g. by training more female teachers.
- Authorities becoming better at providing sustainable, inclusive and effective education.

### In 2021

- SCA provided education in 76 districts spread across 14 provinces.
- More than 104 100 children attended one of SCA's schools during the year. 60 percent of them were girls.
- 401 members of local school councils and religious leaders have attended training on children with special needs and their right to education.

## Education in Afghanistan

The security situation, the regime change and the cash shortage have had major consequences for the education system too.

In the first half of 2021 alone, about 40 schools were affected by conflict and more than 180 students and teachers were killed or injured. In Kabul, a powerful explosion outside a high school killed 90 students. In the period from the start of January to the end of September 2021, more than 600 000 people were displaced within Afghanistan, which often means that children do not complete their education.

Poverty, conflict, traditions and discrimination contribute to an estimated 4 million children in Afghanistan not attending school<sup>12</sup>, and many factors interact in creating this situation.

Conservative norms and gender roles combined with a shortage of female teachers restrict the proportion of girls in school. For poor families in rural areas, in the short term it is a sacrifice to allow children to attend school instead of helping to earn a living. For children with disabilities, for example, long distances to school pose a major obstacle, but poorly adapted premises, discriminatory attitudes and insufficient knowledge about different disabilities in school are also factors. Children with disabilities are often insufficiently prepared to attend an ordinary school. SCA's programmes therefore play an important role in giving children with disabilities an opportunity to benefit from an education.

Even before COVID-19 and the Taliban's takeover of power, many children did not attend school. Since then the situation has grown even worse. The majority of girls were excluded from secondary education after the regime change. In response to demands both inside and outside the country, the Taliban promised that older girls would also be able to attend school once new regulations on the

education of girls had been drawn up. The regulations would include a requirement that girls are taught by female teachers. At the same time, there is a lack of adapted classrooms, female teachers and teaching materials. However, SCA was able to continue providing education in many areas following local assurances and acceptance. At the end of 2021 and the start of 2022, acceptance of girls' education had been achieved in all the areas covered by SCA, although many were still closed for the winter.

The new curriculum for the next ten years, previously being developed, has been halted. SCA was involved in the consultation process regarding it and was pushing for more inclusive education and for safe and secure schools.

### SCA makes a difference, especially for girls and for children with disabilities

SCA runs schools in 14 provinces. During the year, the security situation, COVID-19 and the regime change have had a negative impact on outcomes. After the Taliban took power, work on the new curriculum, formerly headed by the Ministry of Education, stopped. To make sure that education will continue, SCA and UN bodies joined other civil society organisations in working together to produce a transitional framework. This will be used to guide education over a two-year period.

Despite all the obstacles in their path, the number of students attending SCA's schools increased somewhat during the year. Due to the pandemic, SCA has continued to provide teaching in small groups and to apply social distancing in general.

After the Taliban took over in August, girls initially were only allowed to attend primary education. By early November, however, SCA was able to obtain acceptance for continuing to teach girls in all school years.

SCA's schools tend to be run as village schools. This form of schooling makes up a small proportion of the

<sup>11</sup> <https://reliefweb.int/report/afghanistan/model-disability-survey-afghanistan-2019>

<sup>12</sup> <https://reliefweb.int/report/afghanistan/almost-4-million-children-missing-out-school-afghanistan-teeters-brink>

## ” Availability of female teachers is a key question.

- › Afghan education sector but it is incredibly important in giving children in rural areas access to education. Almost 3 000 village classes are run by SCA.

SCA's unique preparatory education for children with disabilities continued in 2021. This programme seeks to equip the children to participate in teaching in ordinary schools on as equal terms as possible. Among other things, the children are able to learn Braille, sign language and social skills and take part in activities to boost their self-confidence. The course is crucial in enabling children with disabilities to access further education.

### Developments

During the year, SCA has trained members of school councils in mobilising local communities and driving advocacy efforts themselves in pushing for the rights of all children to an education.

In 2021, SCA employed just over 3 300 teachers and had just over 104 000 students in 3 000 classes, plus a further 3 000 students with disabilities in preparatory education.

There is a very great shortage of female teachers specifically. Therefore, it is particularly positive that almost 900 girls during the year completed teaching assistant training and will be able to be employed as teachers at a later date.

To increase access, eight school buildings were built and to improve inclusion, just over 300 teachers underwent further training in special education. 500 teachers have been trained in inclusive teaching methods.

Due to the security situation and people being forced to flee within the country, absence rates among teachers and students increased in the period up to 15 August.

SCA has increased access to education during the year. Of the school buildings SCA already has, 225 are accessible for all children, boys and girls, and children with physical disabilities.

The schools' results are good. In year 4, 97 percent received a pass grade, in year 6, 98 percent and in year 9, 97 percent. This is in line with the targets SCA set for the year.

The proportion of children who continue in education fell somewhat during the year due to reasons including travel restrictions, the pandemic, school closures, the security situation and poverty. Consequently, SCA is taking constant action to get more children to both start and stay in education.

### Challenges

As with healthcare, community support is essential for safeguarding long-term access to fair and inclusive education. Therefore, SCA works to encourage the local community to appoint school councils; currently there are more than 820 school councils supported by SCA. The councils also need to include more women and people with different types of disabilities in their work, and SCA works to encourage this through opinion forming and advocacy.

Availability of female teachers is a key issue. Training teaching assistants is a way to meet that need in the future. One major challenge is that very few girls continue in schools after year 6, or just before their early teens. Opinion forming is an important aspect in preventing this, where the whole local community needs to be involved.

The current situation in Afghanistan is a challenge in its own right. The cash shortage and poverty that is both harsh and widespread mean that a great deal of advocacy is needed to convince families to prioritise their children's education, and ensure that teachers receive pay and schools have equipment.

The continuing uncertainty regarding the de facto authority's view of girls' rights to education and work can make it more difficult to recruit both students and teachers. School buildings need to be adapted and opinion forming and advocacy skills for girls' rights to education will be key. ●



## SCA trains students with the ambition to change lives

**DURING A VISIT FROM** SCA's office in Kabul, students in Wardak talked about their future. Students, usually from remote areas, talked about their dreams and how they want to achieve them in the future.

Bibi Sara is nine and is studying at the Ranzi Khail village school, supported by SCA in the district of Saidabad. She says: "When I am big, I want to be a teacher to help my local community." Sara adds that there aren't any female teachers in their area and that is why she hopes to be able to meet that need in the future.

Asadullah, aged eleven, is studying in a village school in Qol Khushal. He says: "I want to help my local community by being an engineer in the future." When asked why he wants to be an engineer, Asadullah says: "Because there isn't a school building



*Sara, age 9, dreams of being a teacher.*  
Photo: Mohammadullah Kamal



*Asadullah is 11. In the future, he wants to be an engineer.*  
Photo: Mohammadullah Kamal

in our village, so I want to be an engineer to build schools in the area."

Asadullah's classmate in the village school, eleven-year-old Ruqya, is optimistic about her future. She wants to be a doctor so that people can receive healthcare where she lives.

It is worth mentioning that village schools mainly consist of classes based in the local community and were set up under the Ministry of Education's policy of education outreach in remote areas where there are no state-run formal schools.

One of the main criteria for setting up a village school class is that there must be a distance of at least three kilometres to a state-run school. Students at a village school (which has one or more village school classes) are registered at a formal state-run school where they will then be integrated once they reach secondary school age. Girls can continue in a village school up to year 9 if they do not have access to a state school in the area. ●

MOHAMMADULLAH KAMAL

# Education in numbers

<i>Children who completed preparatory education during the year</i>	503
<i>Children integrated in ordinary education during the year</i>	405
<i>Total number of students in preparatory education</i>	3 220

## PREPARATORY EDUCATION FOR CHILDREN WITH DISABILITIES

Education all children	ACHIEVED 2020		PLANNED 2021		ACHIEVED 2021	
	Total	Of whom girls	Total	Of whom girls	Total	Of whom girls
<i>Students</i>	103 662	57 014 (55%)	91 196	55 729 (61%)	104 165	62 328 (60%)
<i>Number of classes handed over for integration into the Afghan state school system</i>	10	n/a	4	n/a	4	n/a

## Some of SCA's education initiatives in 2021

Over

# 104 100

students attend SCA's schools. 60% of these were girls.

# 4

classes were handed over during the year to be integrated into the Afghan state school system.

# 503

children with disabilities completed preparatory education.



# 3 220

children attended SCA's preparatory education for children with disabilities during the year.

The number of classes supported by SCA reached almost

# 3 000

More than

# 3 300

teachers were employed by SCA in 2021.

## OBJECTIVE 3

# Community- driven development

People in rural areas are more engaged in community-driven development and are able to secure their means of living, providing them with resilience against shocks and emergencies.

### Afghanistan in brief

- More than 70 percent of the population live in rural areas and depend on agriculture and livestock farming for their livelihoods, with few alternative sources of income.
- More than half of Afghanistan's population is expected to face severe food shortages.
- Local authorities find it hard to fulfil their responsibilities due to a lack of capacity.

### SCA's goals:

- Stronger and more sources of income among the target groups.
- Improved capacity of local organisations to work for development led by the villages themselves.
- Better capacity among local agencies to meet the needs and rights of the target groups.

### In 2021

- More than 1 100 savings groups that had existed for one year or more were functioning during the year. More than 17 000 people were able to access microloans through these systems.
- 23 new producer groups were formed during the year to increase members' opportunities to support themselves.
- Although capacity boosting of local authorities was unable to continue after the Taliban seized power, local checks and monitoring were stepped up, providing a better opportunity to meet needs.

### Rural livelihoods – background

The drought in 2021 affected more than 80 percent of the country. Agriculture, which more than three-quarters of the population rely on, is severely affected. It is also in rural areas that the majority of poor or financially vulnerable households are found.

For many, conflict, natural disasters and internal migration have put pressure on already insecure access to food. More than one in two Afghans are expected to face severe food shortages during the “hungry gap” from November 2021 to March 2022<sup>13</sup>.

The political upheaval has led to a serious financial and social crisis. Market disruption and the collapse of financial systems have had a severe impact on trade, especially across Afghanistan's borders. The halt on international financing of the state and the drastic cuts in development aid have been a severe blow to local rural economies.

Dramatically rising prices for food and fuel, lost incomes and jobs, and a shortage of cash are all factors exacerbating the vulnerability of the rural population, which was already in a poor state.

SCA is seeing poor and vulnerable households increasingly turning to negative survival strategies, and in many cases, already having exhausted them. These may involve selling productive assets such as animals or tools, reducing food consumption, and internal migration and rising debt.

Afghanistan is one of the toughest countries in the world in which to be a woman<sup>14</sup>. After the regime change there was widespread concern that women's right to work and participate in decision-making and public life would

be restricted further. Although the Taliban did not issue clear directives on the right of women to work, several practical obstacles were introduced, such as a requirement that women are accompanied by a man when travelling. However, there was great uncertainty about what the rules were, which can lead to women being prevented from working out of their own or others' fear of the consequences.

### What is SCA doing to change this?

SCA is working with local communities in rural areas to develop and strengthen opportunities for the most vulnerable to support themselves. Human rights are universal, and the leadership and ownership of economic and social development must be in the hands of local communities themselves.

Villages and civil society play a key role in democratic representation, including through community bodies such as village councils. Collaboration with village councils and development councils ensures that development is more equitable and sustainable.

The security situation deteriorated before the regime change, and combined with the pandemic, this has made work more difficult. The socioeconomic crisis that followed the Taliban seizing power has also been an obstacle, partly due to members of village councils being replaced as people flee. This has led to delays and restrictions on certain projects, such as construction, water projects and support initiatives geared towards producer groups.

The Taliban and its leadership have long been negative towards local development councils, partly as the elections

<sup>13</sup> <https://reliefweb.int/report/afghanistan/afghanistan-ipc-acute-food-insecurity-analysis-september-2021-march-2022-issued>

<sup>14</sup> <https://www.unwomen.org/en/digital-library/publications/2021/12/gender-alert-womens-rights-in-afghanistan>

- › involve anonymous voting and women's participation in decision-making. The de facto authority combatted local community organisations following their seizure of power and have, for example, prevented local development councils from starting construction projects.

SCA continued to maintain and strengthen access to livelihoods partly through support to local civil society and support for diversified, more stable incomes – especially for women and people with disabilities. To achieve this, SCA sets up saving groups and provides vocational training.

Activities have also been carried out focusing on protecting the environment as well as supporting local government and social cohesion in rural villages.

### Progress and contribution to development in 2021

SCA mainly works in rural areas, where the needs are greatest and where the majority of the population live, often in severe poverty, powerlessness and lacking the resources to take themselves out of poverty.

#### Prioritising girls, women and, people with disabilities – but still always too few

SCA's assumption is that all people have the same rights. Some people, however, are systematically excluded from things that should be accessible to everyone in society, such as education, healthcare or the freedom to work for a living. Therefore SCA has made these *prioritised target groups in operations for the entire local community*.

In practical terms, this means that SCA puts considerable resources into including more people from these groups in their work. Despite prioritising these groups, we reach far from enough of them. One example is rehabilitation of people with disabilities, where women are clearly underrepresented among the patients. Other examples are that relatively few people are reached by vocational training for people with disabilities and the lack of representation of women in local development councils.

The fact that the Taliban do not recognise human rights is a major challenge for SCA. Besides the fact that traditional norms make it harder for women to participate in decision-making and in public life, the de facto authority has in practice rolled back many newly run rights.

In 13 districts, SCA has worked with local communities to carry out activities that improve people's livelihoods, their participation in local government and access to human rights.

The circumstances surrounding these activities have been tougher this year than in a very long time. Despite this, a certain increase in activity can be seen among rural businesses. For example, more than 80 new saving groups were formed during the year and almost 5 000 microloans taken out from saving groups. More than two-thirds of the loans taken out are used to improve people's livelihoods.

More than a thousand saving groups set up with SCA's help that are one year old or more are still operating, some with, but the majority without, continued input from SCA.

Women make up the majority of the members of the saving groups, at 59 percent. Saving groups membership and the amount of savings capital have both increased constantly between 2018 and 2021.

SCA trains people, including women and people with disabilities in work-related skills which on completion of training are often put into practice either by their finding a job or starting their own business. Those who start their own businesses often coordinate themselves into producer groups, who by joining forces and with the support of SCA are better able to reach markets than they would have been alone. Of those who completed training in work-related skills in 2021, 76 percent have found jobs or started to support themselves.

SCA worked with almost 100 producer groups during the year. Almost 90 percent of members of producer groups were women.

SCA supports local development councils and village councils in planning and carrying out projects, and in increasing the capacity of the local community to engage, raise its voice and render those responsible accountable. Almost 1 200 people from several different local community organisations have been trained in and engaged in advocacy for their own rights. This strengthens the capacity of local organisations to advocate for themselves. Due to the restrictions in 2021, only about 500 women participated in this. However, at local level, advocacy work has been carried out on the rights of people with disabilities, for example, leading to different authorities employing people with disabilities and to others receiving the payments to which they were entitled but were previously unable to obtain.

## Nothing can stop her

**FIVE YEARS AGO** Habiba was 17 and had just left school. A tragic accident meant she lost the ability to walk. The accident happened in the family's house where Habiba fell down a well and was severely injured. After what probably felt like a long wait for the results of medical tests, unfortunately she was told that she would not be able to walk again due to the damage she had suffered to her spine.

After this tragedy, Habiba was lonely and isolated from her school friends, family and society in general. It was difficult for a teenage girl suddenly to be forced to undergo such a drastic change and her dreams and hopes started to fade away. "I was disabled and was searching everywhere for help. I spent a year at home apart from receiving medical treatment both in Afghanistan and abroad. But nothing could give me the ability to walk back. During recovery I counted hours, days and months until I could go back to school but I was waiting for



*Habiba (far right) with sewing students.*



*Habiba (closest in the picture) with sewing students.*

the impossible. After six months, I realised I wouldn't be able to walk again," she says.

Despite strong hands, it was difficult for her to move forward in life, but it was not impossible. She still remembers the day when she first met one of SCA's staff in the local community. A member of the disabled people's organisation in the Sheberghan district in Jawzjan province introduced her.

First, she got a wheelchair, and that was a good start that meant she could look forward and think about the next move. "After being at home for a long time, it was a good start, but not enough. I joined SCA's self-help group and was appointed to lead it, based on my abilities," she continues.

In 2020 Habiba applied to the Sheberghan organisation for people with disabilities to work on a project on advocacy and opinion forming. After passing a suitability test and an interview, she was appointed project leader of the organisations' project in Jawzjan province. Now she is one of the strong women in the community who are needed as role models for other people with disabilities. ●

TEXT AND PHOTOS: BASHIR AHMAD FAYAZ



*Habiba (in the centre) talks at a meeting on International Women's Day.*



*Fatima and Faizullah fetch clean drinking water in the Sholgara district in Balkh province. They can do this thank to pipelines built jointly by the local community and SCA.*

- › Opposition from the Taliban has prevented many local development councils from carrying out planned projects. However, despite the challenges, many development councils have continued to run local information initiatives, mobilised emergency aid, supported livelihood development, and provided training about water, sanitation and hygiene and about disaster risk minimisation. This indicates that the councils have been active and influential in standing up for the needs of the local community, transparency and participation on equal terms.

### **Challenges**

In 2021, Afghanistan experienced severe drought, intense conflict in spring and summer, a change of regime, the collapse of the economy and a cash shortage. All of this has led to a severe humanitarian crisis. In this context, organising and developing local communities, safeguarding inclusion and contributing to livelihoods involves many tough challenges.

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In 2021, Afghanistan experienced severe drought, intense conflict in spring and summer, a change of regime, the collapse of the economy and a cash shortage. All of this has led to a severe humanitarian crisis.

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On top of this, when whole communities are mobilised to create democratic bodies and to discuss social development, conflicts may sometimes rise to the surface. This may involve conflicting interests between individuals, classes, ethnic religious or political groups. The same thing can happen when development moves in the opposite direction and power relationships change quickly.

SCA's understanding of this type of conflict and the capacity of local development councils to resolve them is constantly changing and this must be the case.

The situation for many people in rural areas is so tough that they can see no way out other than resorting to negative survival strategies. Women and people with disabilities are particularly vulnerable. Strengthening local community-based social safety nets can help to tackle this vulnerability.

Rural areas are extremely short of food and the situation is getting worse. Today SCA has limited capacity to meet this need. In the future, it will probably be necessary to integrate humanitarian operations in development work to a greater extent. Other actors such as the UN and NGOs are already working to provide humanitarian assistance, and they have a mandate for this and knowledge of how to go about doing so.

Since the Taliban took power there has been a challenge recruiting female staff to support SCA's target groups, especially for operations supporting saving groups and producer groups led by women. Women's participation in vocational training has also been difficult since the regime change. To safeguard women's participation, training has been run in or close to the villages where women live. ●

## Community-led development

1123

Saving groups that have existed for more than a year and are supported by SCA.

After having had microloans approved

497

people increased their incomes in 2021.



221

people with disabilities have completed vocational training in 2021.

Members of saving groups received more than

4900

microloans to improve their livelihoods.

More than

176 000

people in rural areas have received support from SCA during the year to improve their livelihoods. Of these, more than **96 000** were women.

## **OBJECTIVE 4**

# **Public and political commitment**

Strengthened public and political commitment  
for the rights of the people in Afghanistan.

### Sweden and Europe in brief

- Afghanistan gained a huge amount of media attention when the Taliban took over power.
- Support for development aid in general remains high in Sweden. But support for development aid to Afghanistan is considerably lower.
- The humanitarian crisis and the change of power in Afghanistan have led to humanitarian operations being prioritised over long-term development aid.

### SCA's goals:

- People in Sweden and Europe are well-informed and act to support the rights of the Afghan people.
- Decision-makers and institutional donors make decisions and act effectively to support the needs of SCA's target groups in Afghanistan.

### In 2021

- With clear messages in the media, debate articles and a conference with high-profile international attendees, SCA made its mark on the Swedish and international debate on the future of Afghanistan.
- SCA had 3 585 members at the end of the year, across 11 local associations. This is an increase of just over 600 members since 2020.
- More than 60 000 people showed their commitment to the rights of the Afghan people by donating money to SCA. This produced a fundraising result of a total SEK 20.1 million, 66 percent more than in 2020.

### The situation in 2021

The outside world's interest in Afghanistan exploded with the Taliban's incursions and taking of Kabul in August. It made a dramatic contrast to the start of the year when the COVID-19 pandemic still overshadowed the majority of other news topics and there was relatively little reporting on Afghanistan.

Afghanistan and sometimes also SCA's operations were suddenly front-page news and filled news broadcasts. SCA used this attention partly to talk about our work and the rights of our target groups, but also to warn of the humanitarian disaster and collapse of the state that threatened if international aid to the country was stopped.

The response from the Swedish people was powerful and tens of thousands of people showed their commitment by donating money to SCA, an increase in the number of donors unprecedented in the organisation's history. Hundreds of new members streamed in. The response from the political sphere was also strong and a large number of meetings were held with decision-makers and elected representatives of different parties.

At the same time a number of critical questions were raised. Had the development aid given to Afghanistan since 2001 been thrown away? A report by Sida's Expert Group for Aid Studies described generally weak results, but highlighted SCA's work as an example of development aid that had worked well. Could Sweden continue to give aid to Afghanistan without benefiting the Taliban? SCA received many questions about whether support to SCA also meant supporting the new regime.

In November 2021 SCA commissioned survey organisation Sifo to carry out a survey, for the second time, which showed that 47 percent (48 percent in 2020) of the Swedish population were positive about Sweden having given aid to Afghanistan, while 74 percent (64 percent in 2020) were positive about Sweden giving aid to conflict countries in general. At the same time, the proportion with a negative attitude to aid to Afghanistan rose from 33 percent in 2020 to 37 percent in 2021. This can be interpreted as the attention in 2021 not having increased the Swedish people's support for aid to Afghanistan, and as polarisation on the issue having instead increased.

### What does SCA do in the changed situation?

SCA works constantly to increase awareness and knowledge about Afghanistan, the situation of the Afghan people and SCA's right-based development work. In Sweden, the membership are crucial in spreading awareness of the situation of the Afghan people, recruiting members and contributing to fundraising work. Despite the restrictions brought about by the pandemic, SCA's members continued to spread information and knowledge through online meetings, study circles and talks in 2021.

SCA actively pursues advocacy work through networks in Sweden, Europe and Afghanistan. SCA's knowledge has been in great demand, not least since the change of power on 15 August. This has led to many opportunities to build new relationships and strengthen existing ones during the year. Through meetings, presentations, seminars, networks and the media, SCA has strategically formed opinion on the rights of the Afghan people. >

## A selection of activities in SCA's local associations:

### JANUARY – MARCH

- Online study circles “Förstå Afghanistan” (Understand Afghanistan) with the Stockholm local association.
- Webinar on Afghanistan run jointly by magazine Om Världen and the Stockholm local association.
- Talk at Nacka upper secondary school.
- Annual meetings of local associations in March.

### APRIL – JUNE

- SCA's annual general meeting was held in May. The meeting was held online and was well-attended.

### JULY – SEPTEMBER

- Nader Barezai gave a talk in Malmö on political developments in Afghanistan and SCA's work there. The talk was first given to the public and then repeated for City of Malmö politicians, arranged by the Malmö local association.
- Börje Almqvist gave a talk about the situation in Afghanistan to the Södertälje local association.
- Björn-Åke Törnblom gave an online talk about Afghanistan and SCA's work to Kristinebergsskolan in Åmål.
- Online study circles “Förstå Afghanistan” (Understand Afghanistan) arranged by the Stockholm local association.
- Talk by Lennart Ohlsson on SCA and Afghanistan to Vänersborg Rotary Club.
- Talk by Lina Mälberg on Afghanistan and SCA at Ramboll's office in Uppsala.

- Table at the health and fitness event Friskvårdens dag, Skövde-Skaraborg local association.
- Lina Mälberg was on a panel about the film Flykt (Flight), at Fyrisbiografen cinema in Uppsala.
- Table and quiz walk at the Kultur och Skördefest in Mariestad.
- Collecting for children's charity Världens barn in Skövde, Lund, Gothenburg.

### OCTOBER – DECEMBER

- Världens barn fundraising, Stockholm.
- Talk by Björn-Åke Törnblom to the Swedish Teachers' Association in Södertälje.
- Världens barn fundraising, Herrljunga.
- Världens barn fundraising, Vänersborg.
- The exhibition “Ung i Afghanistan” (Young in Afghanistan) at Klostergården library, Lund local association.
- Anders Rosén gave a talk about Afghanistan and SCA at Färnebo Folk High School.
- Rug bazar, Stockholm local association.
- Shirin Persson gave a talk about SCA and Afghanistan in Skara and Falköping.
- Study circle “Förstå Afghanistan” (Understand Afghanistan), Lund local association.
- Anders Fänge gave a talk on SCA and Afghanistan, Malmö.
- Attended the Christmas market, Schysst jul, Stockholm local association.



To draw on the increased interest among the general public, SCA carried out an awareness and fundraising campaign online and on public transport in Malmö, Gothenburg and Stockholm.

” Demand for speakers from SCA, able to talk about the developments in Afghanistan increased significantly.

› **Activities and progress in 2021**

Fundraising from the general public increased by 66 percent during the year to more than SEK 20 million. It is particularly notable that about 55 000 new donors donated money to SCA, many by donating a small amount through mobile phone payments. Fundraising from companies increased significantly. Many private individuals also showed their commitment by starting a collection to benefit SCA.

The increase in donations closely tied in with the attention Afghanistan and SCA gained in the media following the Taliban's takeover. This progress should also be seen as the result of many years of advocacy, fundraising and communication work which has established SCA as a credible development actor in Afghanistan.

To draw on the increased interest among the general public, SCA carried out an awareness and fundraising campaign online and on public transport in Malmö, Gothenburg and Stockholm.

At the same time, the membership engaged in fundraising activities and in spreading information and knowledge. Demand for speakers from SCA, able to talk about the developments in Afghanistan increased significantly.

The previously falling membership trend turned around during the year, especially after the Taliban took over. People wanted to show their support for the Afghan people and hundreds chose to join SCA, resulting in an almost 20 percent increase in membership.

Amidst the turbulence surrounding the regime change in Afghanistan, SCA was quick to point out the importance of becoming a member and supporting the organisation. Both the website and social media channels helped to spread the message.

The number of visitors to SCA's Swedish website soared after 15 August, as did the number of followers of SCA's social media accounts, especially Instagram where the number of followers quadrupled. The conversion rate, turning visitors to the website into members and donors, also increased, exceeding targets. To further strengthen SCA's digital presence, in November a new, easier to use and more robust website was launched to further facilitate the transition from visitor to donor and member.

**Increased knowledge and advocacy work**

The attention surrounding Afghanistan and the large number of new donors and members led to a significant increase in the number of copies of SCA's magazine, Afghanistan-nytt distributed. A survey showed that 93 percent of readers find the magazine a good source of information on SCA's development work in Afghanistan. The magazine is also distributed to teachers to use as teaching material. A survey of teachers showed that respondents thought that the magazine provided good information about Afghanistan and SCA's work.

SCA was involved in setting up Nordic collaboration between civil society organisations in 2021. Seven ›

- › organisations are working together to identify themes to raise in advocacy at diplomatic and government level, and to link local opinion forming to national and international opinion.

<sup>15</sup> The video clips from the international conference can be found in this playlist: <https://youtu.be/YjKsbwbiL1U>

In the second half of 2021, advocacy work focused on the economic and humanitarian crisis in Afghanistan. SCA warned at an early stage that collapse of society could be the result if donor countries stopped all payments of aid to Afghanistan. Several presentations were made at the Riksdag, for its Committee on Foreign Affairs and party groups. SCA was in constant dialogue with the Ministry of Foreign Affairs, the Minister for International Development Cooperation and Sida.

There was great demand for information from the media, government agencies and politicians after the Taliban took power. It has been essential for SCA to assert the situation of the civilian population and their rights, but also to answer questions from the general public.

In late 2021, the organisation commissioned PR agency Lennox to conduct an interview survey on the image of SCA among key people such as decision-makers, experts and journalists. The results showed that these key people have a very positive picture of SCA (ratings of 4.5 and 5) and see SCA as a reliable expert organisation and source of knowledge. Terms such as goal-oriented, transparent, honest, serious, strong integrity and high quality, recur when these key people describe SCA. Similar surveys were conducted in 2014 and 2018, also with a positive image of SCA as a result.

In November, SCA held an international conference entitled “After the Taliban takeover: What future awaits Afghanistan?”. About 80 people attended in person in Stockholm and hundreds followed the conference’s discussions on how the outside world should approach the Taliban regime, how international support can continue to reach the Afghan people and how women’s rights can be defended. The panellists were academics, women’s rights activists and decision-makers, including the EU’s Special Envoy for Afghanistan, and experts from UNDP, Sida, the Norwegian Afghanistan Committee and the Afghan Analyst Network. The Swedish Minister for International

Development Cooperation gave a presentation on the considerations and priorities that concern Swedish aid to Afghanistan and the importance of long-term engagement. Recordings from the conference are available on SCA’s website and YouTube channel<sup>15</sup>.

### Challenges

The two largest opposition parties in the Swedish Riksdag want to cut international development aid if they win power in the 2022 election. Irrespective of the outcome of the election, this signals growing polarisation on issues concerning international aid and solidarity. Advocacy is a high priority in 2022. It is a central task to get information about SCA’s work in Afghanistan out there and so provide politicians and the general public with a good basis for decision-making. Therefore, SCA has hired an advocacy coordinator on a project basis during the election year 2022.

The course of events that started with the Taliban seizing power on 15 August placed Afghanistan under the global spotlight for a while. In the Sifo survey conducted in November 2021, 50 percent of the Swedish people expressed an interest in news and information from Afghanistan (24 percent in 2020). Despite the humanitarian crisis in the country looking set to continue, it will be a challenge for SCA and other actors to keep Afghanistan high on the agenda. SCA’s proactive work in the media will play a central role in this respect.

The large number of new donors and members in 2021 opens up good opportunities, not only to increase SCA’s fundraising and boost membership, but also to get our message across. The broader popular support for development aid to Afghanistan seems, however, not to have been strengthened by the events of 2021. Increasing that support will remain an important challenge for SCA, making even higher demands in terms of coordination between opinion forming, advocacy, membership, communication and fundraising.

Advocacy work in Afghanistan faces severe difficulties. To assert the rights of girls, women and people with disabilities, SCA will be conducting dialogue with the de facto authority with the aim of driving development. ●



Panel at SCA's international conference. At front of picture, Anders Fänge and on screen Kate Clark, Stephen Brooking and Andreas von Brandt.

## OBJECTIVE 5

# A credible and sustainable organisation

SCA is to be an even more credible and sustainable organisation, with personnel and target groups working together to achieve its mission.

### SCA's sustainability challenges in brief

- SCA's vision, mission and core values must be put into practice more clearly.
- Major challenges demand good internal communication and coordination.
- Departments and offices still lack certain funding and methods for coordinating and exploiting synergies.
- Access to and protection of information is often ad hoc and unsystematic.
- Staff healthcare and staff management are not sufficiently used as strategic tools.

### SCA's goals:

- A more sustainable and values-based organisation.
- Better coordination and cooperation.
- Stakeholders support and know more about SCA's vision, mission and development model.
- More transparency and clearer accountability.
- More motivated and more capable staff.

### In 2021

- SCA had just over 7 000 staff during the year. Just under 32 percent were women. SCA practises positive discrimination in recruitment to improve this.
- The regional offices have been given greater responsibility to improve coordination and effectiveness.

### The situation today

SCA's greatest challenge when it comes to organisational development is that the situation in Afghanistan is prone to rapid change. 2021 is no exception, to put it mildly. Widespread drought, COVID-19, high levels of conflict and the Taliban power takeover have underlined how drastically circumstances can shift.

The tumultuous changes also had an impact on SCA as an organisation. Many organisational development initiatives had to be down-prioritised. Freedom of movement was restricted for several months when the conflict drew closer to the larger cities.

When the Taliban seized power, the context changed overnight and totally new challenges emerged. Staff left the country between August and December. Many of them were women in management positions in the office in Kabul.

The acute economic crisis in Afghanistan and the cash shortage forced SCA to take a number of strategies to secure liquid margins. This included reducing cash

payments, temporarily lowering salary payments, terminating contracts, and paying expenses in third countries. At the end of December, the worst crisis was averted when SCA managed to transfer cash funds via the UN system.

Opportunities to take a forward-looking approach to organisational development under these conditions were minimal. However, the crisis clearly showed that SCA can cope with the challenges brought firstly by a heightened level of conflict, then a drastically changed political context and finally frozen international aid streams.

### What is SCA doing to become a more credible and sustainable organisation?

To become a more sustainable organisation, SCA has striven to decentralise in a number of areas. The purchasing procedures were changed, resulting in greater responsibility and a wider remit for the regional offices. At the same time, purchasing committees were introduced at the regional offices. The recruitment process was changed and appointments for many services are now run locally. >

- › SCA works constantly to build on an inclusive organisational culture. The aim here is to create a context in which everyone in the organisation is able to achieve success in their work and see the value of their respective contribution to SCA achieving its objectives.

In the office in Stockholm, SCA started to carry out recurring surveys in 2021 to measure the work environment and staff engagement. The results are generally high, scoring a rating of four on a scale of one to five. Following some of the findings from the surveys, the Stockholm office made specific investments in skills development for the entire workforce, focusing on work processes and self-leadership.

In the first quarter of 2021, an internal skills inventory was carried out among SCA's staff in Afghanistan who work directly with civil society organisations and local community organisations. Following the skills inventory, SCA drew up a plan to develop staff capacity further. Several initiatives were carried out during the year as part of the plan.

Since 2021, the Internal Audit Unit has reported directly to the Secretary-General, which strengthens its independence. The instructions for internal audits were reviewed, bringing them into line with the Institute of Internal Auditors' International Professional Practices Framework. To further increase SCA's ability to gain insight in planning, reporting and risk assessment, the Board set up its own Internal Audit Committee which is in direct contact with the internal audit unit in Afghanistan.

During the year, document management at the Stockholm office has been improved, partly by introducing a new Sharepoint structure known as Tulip. An external contract management service has also been procured.

The IT and communications technology unit introduced new backup solutions for the Kabul office. A new data security policy was also produced which will be implemented in 2022.

### **Improved capacity for communication and advocacy**

It is important that the target groups are aware of and support SCA's vision, mission, values and development model.

In Afghanistan, SCA focuses on the use of sound and images in its communication work. Where possible, printed materials have been produced as images

or illustrations to ensure that messages and information also reach groups with low or no literacy. Action has been taken to publish material in Braille and support has been given to local TV stations to make it possible to interpret the news in sign language.

The staff magazine Hemmat is a central tool in spreading information within the organisation. It is normally issued three times a year. Due to the cash shortage, the third issue of the year had to be cancelled. More than 13 000 copies of the magazine were printed, however, in 2021.

Almost 30 000 copies of regional newsletters were also produced and distributed to SCA's target groups.

### **Staff, diversity and equality**

The pandemic and the heightened conflict have made staff working conditions very difficult. Those who were able to, worked remotely, with all the work environment challenges that this involves. The cash shortage has been a major problem, as a number of staff were unable to be paid in full. SCA took action to ensure that as many people as possible received some salary.

Staff safety and security are central. In 2021, staff, especially female staff, have continued to be affected by the security situation and security incidents. Security procedures were tightened up considerably during the year, especially in terms of assessing and tackling threats to female staff. Security-related information was passed on to all staff at the office in Kabul and the regional offices by email and text messages.

SCA's efforts to improve the gender distribution in the organisation were blocked by the Taliban's seizure of power. Women are often particularly disadvantaged by expectations from the workplace and the home. SCA works hard and deliberately to recruit more women in management and other senior positions, but the starting position is a difficult one. At the start of the year, the number of women in leading positions at SCA in Afghanistan increased. However, in the second half of 2021 several women left high-ranking positions in the country and recruitment has been difficult as there is great uncertainty regarding the de facto authority's view of women's labour. SCA practises positive discrimination in recruitment to improve gender distribution. During the year, SCA had more than 7 000 staff, 24 of whom were in Sweden. Just over 2 200 staff are women. ●



*Photo: Malin Hoelstad*

# Conflict, security and risk

Read more about risks in the sections on Zero tolerance and Anti-corruption.

## Many aspects of risk

The concepts of risk and security not only cover threats to life and health, but also crime, quality shortcomings, corruption or SCA failing to live up to its obligations to donors and target groups.

In 2021, staff and target groups alike faced heightened risks to life and health. After 15 August, regular acts of war decreased markedly. Islamic State Khorasan Province (ISKP) continued to attack the Taliban but perhaps above all the Shia Muslim minority, mainly in cities and the eastern parts of the country.

There was a significant increase in reported crime in the latter part of the year. The relative peace and reduced level of violence meant that criminal groups also gained more room for manoeuvre. The financial crash, acute poverty and the humanitarian crisis are circumstances that further increased risks.

Conflicts over grazing, land, water assets and inheritance are common. The many years of war have contributed to local conflicts and legal uncertainty, and the return of the Taliban can be expected to lead to new or latent conflicts rising to the surface due to changes in local power relationships.

## Impartiality and local support

SCA is independent of the state and opposition groups and its only loyalty is to the civilian population. Therefore, it is absolutely essential that other actors are aware of and have confidence in the organisation's impartiality and transparency. SCA ensures that its operations have the acceptance, consent and ownership of villages. Combined with a good reputation, this has led to SCA gaining the acceptance required to work even in areas in which few others can operate. The strategy for reducing risk to target groups and employees is mainly to very carefully ensure >

### Number 163 out of 163 for women

When the *Institute for Economics and Peace* published its *Global Peace Index* for 2021, Afghanistan was ranked as the world's least peaceful country.

<https://www.visionofhumanity.org/wp-content/uploads/2021/06/GPI-2021-web-1.pdf>

### Safety and Access Unit

During the year, the *Security Unit* was renamed the *Safety and Access Unit*. The unit continued to take responsibility for analysing security and risks, providing support and education, in first aid and security issues, for example.

## Types of security incident

Crossfire/ collateral damage to people or property	46
Major engagements temporarily forcing SCA to close e.g. schools	45
Demands/threats to SCA by the Taliban	30
Robbery or theft	16
Road accidents or other accidents	8
Abduction or mistreatment	6
Demands made of SCA by the former government's security forces ANSF	3
Other	14

- › that operations are underpinned by – and rely on – the local community. This also contributes to conflict management at local level. This strategy will not change with the takeover of power by the Taliban.

Background, social conditions, gender and resources impact on how people are affected by conflict and this also applies to SCA's staff. Although the level of violence fell after the Taliban took power, a new security dimension was added due to women's particular vulnerability to the Taliban's rules and orders, for example when travelling.

### Many incidents during the year

The total number of incidents reported internally affecting SCA's staff or property increased to 168 from 75 in the previous year. Combined with the Taliban taking power and stepped up conflict during the summer, regional offices were periodically closed. Conflicts also affected SCA's target groups, both by affecting them directly, but also as health clinics sometimes had to be kept shut.

The highest number of incidents was reported from Wardak, with 65 incidents, which in addition to the sometimes intense conflicts, is due to the fact that SCA carries out a great deal of work in the province. In Ghazni, Balkh, Kabul and Takhar, staff also suffered between 10 and 17 incidents per province during the year. In other provinces in which SCA works, only one-off incidents were reported

affecting SCA. 140 of the 168 incidents were reported before 15 August and the other 28 afterwards.

### Examples of some of the 168 reported incidents during the year:

5 January, Wardak: the Taliban demanded that SCA employ people appointed by the Taliban. This demand was rejected.

6 January, Nangarhar: SCA's local operations were threatened unless the organisation paid tax to the Taliban. The situation was resolved through mediation in the local community.

13 February, Wardak: a grenade hit the kitchen of a district hospital. No-one was injured.

11 March, Kabul: doctors on the way home from work in Wardak had their car stolen.

26 August, Kabul: a staff member was killed by a suicide bomber.

4 October, Balkh: a staff member was robbed in their home.

18 December, Kabul: a staff member was mistreated by guards at the passport agency.

20 December, Takhar: theft of four boxes of emergency food.

# Zero tolerance and checks – a challenge and an imperative

Corruption is found in all sectors in Afghanistan and is a significant threat to the population. It contributes to people being denied education, healthcare, the right to vote and protection from the judicial system. It is therefore crucial that SCA combats corruption in all its forms.

**UP UNTIL THE FALL** of the former government in August, in 2020 and 2021 it had carried out certain measures to combat corruption, however from a very poor starting position. Among other things, government institutions were reformed to a certain degree, as were legislation and the tax administration. What the Taliban's takeover will mean remains to be seen but it is well known that humanitarian crises often contribute to increasing corruption.

## **A constant and serious challenge**

Zero tolerance of corruption is an important part of SCA's identity and rights-based work. Corruption is found in many forms in Afghanistan's healthcare and education: embezzlement, nepotism, payment of salaries despite absence or procurement fraud. Power relationships can place great pressure on a person who is aware of or attempts to resist irregularities. Employees are sometimes exposed to pressure from external and internal actors who demand services or money, both privately and at work.

The consequences encompass everything from economic losses to inefficiency and lead to the organisation needing to set aside major resources for checks. Authorities, legislation, donors and SCA's members justifiably demand that the organisation lives up to zero tolerance in every respect. Swedish and international aid becomes part of the local economy, in which aid is partly used for purchasing and salaries. It cannot therefore be guaranteed that money and other resources are free from corruption once they are further removed down the chain. SCA must thus relate to the corruption and the spheres of power that exist locally. All these measures cannot prevent every case of corruption or embezzlement, but they also lead to the organisation discovering, stopping and openly reporting irregularities.

Corruption involves a significant risk of losing the trust of target groups, the general public, donors and authorities. This trust is one of SCA's greatest assets and has been built up over many years. ●



Takhar province Photo: Kajsa Waaghals

## 16 out of 100

In Transparency International's annual report, Afghanistan received 16 out of 100 possible points, a drop of 19 points compared with the previous year. Together with North Korea and Yemen, the country is ranked at number 174 out of 180 on freedom from corruption.

### **Anti-corruption is loyalty to the civilian population**

Resources being used as an instrument for purposes other than intended, for example to legitimise an armed group's claim to a geographical area or to reward loyalty with jobs, for example, can be seen as abuse where the resources become part of the conflict. **SCA applies a right-based perspective and is always loyal to the target groups in the civilian population in the first instance.** SCA can therefore never accept inappropriate influence and must always remain neutral in conflicts.

# Anti-corruption: developments in 2021

Clinics, schools, roads, VLSAs and jobs are valuable resources and are therefore in demand. This is not only true of our target groups in the civilian population, but also of the former government and the Taliban.

**UP UNTIL THEY** took over power, the Taliban had long established an administration in the provinces that competed with the state, financed through more or less open taxation. Taxes were not usually demanded from aid organisations, but the organisations' staff were often affected in their private lives, as were the organisations' sub-contractors.

The Taliban taking over the power of the state meant a fundamental change in how money and other resources could be used by SCA and other organisations. The international community was previously responsible for 75 percent of the state budget, but this was immediately stopped. No resources were able to pass to the state or to strengthen its capacity, which, for example, meant that all state employees had no salaries.

In conjunction with this, SCA conducted a review of all operations to identify and halt operations that risked transferring resources to the state.

The reduction in the armed conflict following the Taliban takeover meant that it became easier to monitor operations to a certain extent. This is a very important change as

the wide-ranging risks that monitoring and control visits involve in open conflict have considerably reduced.

The Secretary-General bears ultimate responsibility for all anti-corruption work and owns and decides, for example, on changes to processes.

Suspected irregularities are investigated by the *Internal Audit Unit*. Decisions that concern investigations, like other potential consequences, are delegated by the Secretary-General to the Country Directors for Afghanistan and Sweden respectively. All reports of suspected corruption must be received in confidence, undergo a thorough investigation and measures must be taken within the designated timeframe. *The Anti-Corruption Committee*, which consists of the Secretary-General and the Country Directors, monitors the process and investigations.

SCA revised its anti-corruption policy in 2021. This comprises regulations and instructions on inquiries and reporting. The main changes are that the policy has been made simpler and clearer. The revision saw three levels of assessment reduced to two.

## Discovered cases of embezzlement and corruption

All reported suspicions are recorded and followed up. In 2021 a total of 25 reports were received, a reduction of 34 compared with the previous year. Part of the reduction can be assumed to be due to the operations and the office being closed at times due to the ongoing conflict, and the COVID-19 restrictions which led to many staff working from home.

Anyone can report irregularities anonymously to

[sca-fightcorruption@sca.org.af](mailto:sca-fightcorruption@sca.org.af)

Or

<https://sak.se/om-oss/annal-oegentligheter>

## Cases identified during the year

### *Suspected embezzlement in procurement of a mobile orthopaedic workshop:*

The investigation was not able to find evidence of an intention to commit embezzlement, but however, shortcomings were found in the process and with compliance and warnings were issued, partly of insufficient procurement documentation and under-dimensioned budgets, which steered procurement towards a vehicle with a shorter expected lifetime.

### *Embezzlement of payment in advance:*

An employee was found to have falsified signatures and embezzled the equivalent of AFN 96 000 (equivalent to SEK 9 423) intended for expenses in conjunction with a project on men's participation in children's and women's health. The employee was dismissed.

### *Procurement irregularities:*

Employees in another international organisation were found to have circumvented procurement rules and used

some of the organisation's belongings for their own use. The event did not affect SCA or our funding bodies other than the fact that SCA is part of the same overarching project, and that the suspicion was reported through SCA's whistleblower system.

Another six cases were investigated during the year. Irregularities could not be found in these cases but various needs for improvement in checks and systems were identified. The cases investigated during the year were spread across all of SCA's regional offices in Afghanistan.

Other reports did not refer to what is classed as corruption but concerned conflicts in the workplace, complaints against decisions and so on, or did not contain sufficient information to take further. At the end of the year, one investigation was still in progress and two others were undergoing initial assessment.

*All employees are obliged* to report suspected cases of corruption. SCA's Board and financing bodies are informed of cases of corruption and embezzlement on an ongoing basis. Suspicions can be reported anonymously and submitted by email, phone, text message, letter or orally. ●

## Strategies and means of minimising corruption

In practice, it is impossible for SCA to completely avoid cases of corruption, but corruption can be minimised by long-term work and well-considered methods.

### **SCA's strategies:**

- Prevention. Minimising opportunities.
- Using several overlapping control mechanisms and considered assessments in all financial, logistics procurement and pay systems, etc.
- Maintaining transparency, good systems and a good internal culture.
- Sharing responsibility in decision-making processes.
- Having clear procedures for disciplinary measures.
- Being sensitive to the experiences of SCA's target groups.

### **Means and methods**

- Following up operations. Failing to achieve goals can be a warning sign.
- Monitoring and checks conducted by externally hired staff.
- Regular internal monitoring and evaluation.

- Triangulation, i.e. comparisons between different units, sources and reporting routes to verify information.
- Whistleblower system.
- External monitoring: for example SCA's healthcare work is examined by Afghan authorities.
- External evaluations, outsourced by SCA or independently by Sida, for example.
- External audit by authorised auditors.
- Internal audit through the *Internal Audit Unit*, which reports to the Secretary-General and informs the Board.
- Participant monitoring, or Social Audit. SCA's target groups receive training and responsibility to examine and inform SCA of both operations and outcomes.
- Quality control. It is not enough to know that there are schools and teachers, quality is essential. Schools must not deviate from requirements set for good education. In every case of deviation, there are resources that are not used as intended.

# SCA's Board 2021–2022

The Board consists of nine regular members and two deputies and has overall responsibility for all activities in Sweden and Afghanistan.

## **Bengt Ekman, chair**

Elected in 2017. Elected as chair in 2021 in an emergency election. Bengt has long experience from Sida, most recently four years in the Afghanistan Unit. He has previously worked in Myanmar, Vietnam, India and Sri Lanka. He has also temporarily held the post of SCA's Secretary-General. Lives in Stockholm.

## **Anders Rosén, Deputy Chair**

Elected in 2019. Deputy Chair since 2021. A journalist who has worked for Sveriges Television and on communications for Swedish government agencies. Worked as Information Coordinator for SCA in Kabul in 2012–2014. Works as Head of Communication for Mora municipality. Lives in Rättvik.

## **Anna-Karin Johansson, Board member**

Elected in 2019. Deputy Chair since 2020. Journalist with several management positions at government agencies on her CV. Secretary-General of SCA 2013–2017. Secretary General of the Swedish National Commission for UNESCO. Left the Board in January 2022. Lives in Stockholm.

## **Anders Fänge, Board member**

Elected in 2020. Long experience of Afghanistan and SCA as a Country Director for many years. Has also worked in Ethiopia, Central Asia, Somalia and on the West Bank. Lectures and trains professionally in addition to his involvement in SCA. Lives in Viken.

## **Azadeh Rohjan Gustafsson, Board member**

Elected in 2018. Member of the Swedish Riksdag for the Social Democrats for the County of Stockholm since 2014. Previously Azadeh worked for the Swedish Democratic Youth League in 2010–2013, partly as international secretary. Previously chaired the municipal unit of the Swedish Social Democratic Party in Upplands Väsby. Studied political science and oriental studies specialising in Persian languages. Lives in Upplands Väsby.

## **Abdurrahman Toryalay, Board member**

Elected in 2019. Abdurrahman came to Sweden five years ago to study at Chalmers University of Technology and

works as a project manager in Gothenburg. Graduated in civil engineering in Turkey before arriving in Sweden and also has some experience working as an engineer in Afghanistan. In addition to his native language Pashto, he speaks Dari/Farsi, Turkish, Urdu, English and Swedish. Lives in Gothenburg.

## **Karl Tarring, Board member**

Karl heads the Stockholm Red Cross Treatment Centre for people suffering trauma linked to war and torture. In 2010–2014 he worked as a programme officer for SCA and as acting head of the Aid Coordination Unit. Trained psychologist. Lives in Stockholm.

## **Annika Schabbauer, Board member**

Elected in 2021. Annika is head of the secretariat for the umbrella organisation Operation 1325. She has previously worked on organisational development in Uganda and strengthening women's leadership in South Africa. Annika has Master's degrees in modern standard Arabic and in adult learning and global change. Lives in Stockholm.

## **Lars Wennberg, Board member**

Elected in 2021. Senior partner in a consultancy in cooperative business development. Specialised expertise in strategy, corporate and organisational management and financing issues. Long experience as an authorised auditor. Lives in Stockholm.

## **Lena Eriksson Åshuvud, deputy member**

Elected in 2020. Lena has worked in the banking sector in Sweden and internationally, and in the latter capacity was involved in the European Investment Bank's support to countries in Africa and the Caribbean. In Sweden, Lena works as a consultant in social and sustainable enterprise with special expertise in finance and aid. Lives in Stockholm.

## **Shirin Persson, deputy**

Elected in 2014. Shirin is a lawyer specialising in international law, human rights and gender equality. Over the past 25 years she has worked internationally to promote peace negotiations, develop basic law, and to train judges and prosecutors, including in Afghanistan. Lives in Falköping.

# Annual accounts

The Board and the Secretary-General of the Swedish Committee for Afghanistan hereby submit the annual accounts for the financial year 2021.

## Management report

### About SCA's operations

The Swedish Committee for Afghanistan (reg. no. 802010 – 4850) is based in Stockholm, Sweden and is a member-based, non-governmental non-profit organisation founded on the principles of solidarity and support from one person to another. According to section 1.2 of its statutes, SCA's purpose is:

- to support the national independence of Afghanistan,
- to conduct development work in Afghanistan to promote democratic, economic and social development in the country,
- to conduct fundraising to obtain funds for SCA's aid activities,
- to spread information about conditions in Afghanistan and about SCA's aid activities, and to shape public opinion so as to foster solidarity with its people.

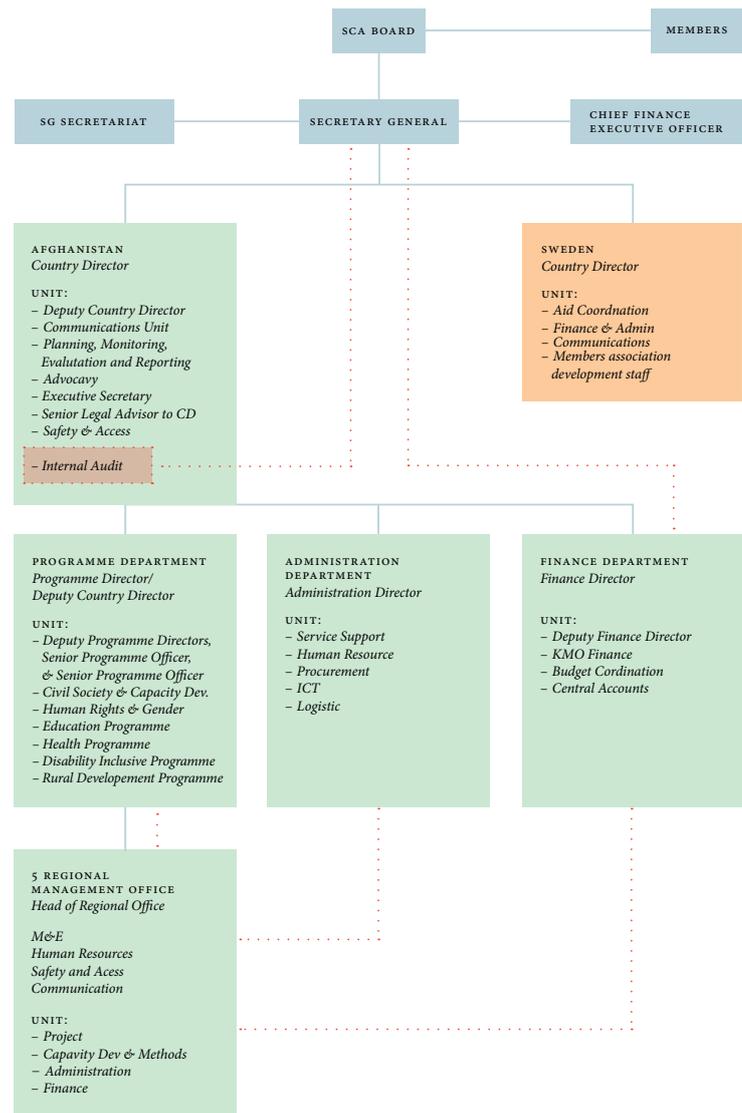
SCA is an independent member organisation but works with others in civil society locally, nationally and internationally. In 2021, SCA consisted of 12 local associations in Sweden, where the association in Jönköping is currently inactive.

SCA's mission is to empower individuals, local communities and local organisations, primarily in rural areas and with particular focus on the target groups of women, children and people with disabilities, and particularly vulnerable groups such as internally displaced people, so that they may participate fully in society and influence their own development. SCA's objectives for the medium term are set out in the Strategic Plan (SP) 2018–2021. When the Taliban took over power in the country in August, the context in which SCA operates fundamentally changed.

In 2021, SCA worked in 18 out of 34 provinces. In 2001, SCA continued to support rural village schools, support the inclusion of children with disabilities, work on capacity building for teachers, support to local school councils and teachers' associations, and conduct advocacy work.

In health, SCA was responsible for basic healthcare within the national Sehatmandi system in Wardak, and in 2021 also entered into an agreement covering Nuristan. SCA carries out operations due to COVID-19 in Panshir, Kapisa and Parwan provinces. Other operations included training midwives and nurses, support to vocational associations, advocacy, information work in villages and schools and capacity development of civil society.

## SCA's organisation



## TARGET GROUPS

UPDATED DECEMBER 2019



- › Village councils are supported in elections and decision-making, in planning and carrying out infrastructure projects and by setting up saving groups. Individuals and groups of individuals are supported through vocational training and the opportunity to join producer groups.

SCA prioritises the inclusion of people with disabilities in all operations but also carries out specifically targeted operations such as vocational training and physical rehabilitation, and capacity development of civil society.

In Sweden, the Communication Unit provides support to local associations and members, is responsible for communication, the member magazine A-nytt, and runs fundraising work among the general public and businesses. SCA is a member of the Swedish Fundraising Association and has 90-konto charity accounts. The organisation is audited each year by Swedish Fundraising Control. SCA follows the Swedish Fundraising Association's quality code and in 2021 drew up an impact report for the previous financial year. In Sweden there are also units for Finance and Administration, Aid Coordination, Staff/Membership and Association Development, and the General Secretariat.

SCA has five regional offices in Wardak, Mazar-e Sharif, Ghazni, Jalalabad (with a liaison office in Metharlam), Taloqan (with a liaison office in Kunduz), and a coordination office in Parwan for activities to combat COVID-19 in three provinces. The work is supported by the Kabul Management Office (KMO) which is headed by a Country Director and comprises departments for administration, finance and programmes.

### Significant events in the financial year

The COVID-19 pandemic continued to have a major impact on the economy and thus the target groups in Afghanistan, and in turn SCA. Operations in all operational areas were adapted to reduce the transmission of COVID-19. Some planned activities were delayed or could not be implemented. It became more difficult to travel inside and outside Afghanistan. The pandemic affected the conditions for financing, reduced predictability, and affected the conditions for work with associations, fundraising and information in Sweden.

In Afghanistan, the war in the spring and summer brought significant risks for staff and target groups. The Taliban taking over power in August had far-reaching consequences, including:

- Great uncertainty about the future; hundreds of thousands of people left the country or migrated within it.
- Violence and threats to journalists, human rights and women's rights activists, and the rest of civil society.
- The cash crisis, and an acute financial and humanitarian crisis due to international banks refusing to transfer money to Afghanistan, and the USA and individual EU countries freezing the funds of the Afghan state.
- The loss of many rights, mainly for women, and difficulties for women working, including for SCA. Few trusted the Taliban's assurances regarding women's right to work and be involved in public life.

SCA'S PROGRAMMES 2012-2021 (MSEK)



Five-year financial overview	2021	2020	2019	2018 (ADJUSTED)	2018*	2017
Operating income	333.2	318.6	312.7	373.0	353.1	324.3
Programme costs	262.1	283.6	264.0	321.7	321.7	290.2
Fundraising costs	2.9	2.6	3.3	5.5	5.5	3.6
Administrative costs	39.5	40.3	37.2	27.8	27.8	26.7
Net income/expenditure	28.7	-7.9	8.2	18.0	-1.9	3.9
Gains/losses after financial investments	28.7	-7.9	8.5	18.1	-1.4	3.9
Balance sheet total	222.7	162.7	169.5	151.3	151.3	155.6
Fundraising and administrative costs as % of total operating income	12.7%	13.5%	12.9%	8.9%	9.4%	9.3%

\* Income for 2018 including non-operating income (income from exchange rate differences and write-offs of long-term debt) was SEK 373.0 million, making the gains from operations in 2018 SEK 18.0 million. The gain after financial investments was SEK 18.1 million. Fundraising and administrative costs made up 8.9% of total income including non-operating income.

› Capacity building of local authorities was paused from August as under donor agreements, no resources could be transferred to the de facto authority. SCA reviewed systems and checks to ensure that no resources were transferred to the Afghan state or the de facto authority. For example, all payments needed to be checked against sanctions lists.

SCA paused work on a new Strategic Plan for 2022–2025, extended current agreements with Sida based on the previous plan, and brought forward the development of a Strategic Plan for 2023–2026 to 2022. The plan sets medium-term targets and is a basis for following up on outcomes, evaluation and systematic learning and improvement. The full plan is available at <https://swedishcommittee.org/about/documents/> The plan also reports parameters, definitions and values for monitoring. The plan governs the work of the organisation and enables consistent work plans and the achievement of long-term objectives.

In the spring, SCA entered into agreements with the then government on responsibility for primary healthcare in Nuristan, and took over responsibility in the month of October.

### Outcomes and position

SCA reports outcomes and impacts against five strategic objectives, set out in the Strategic Plan 2018–2021 with its associated results framework. This states starting values and provides definitions of indicators used to measure change. It is important to distinguish between outcomes in terms of operations carried out and long-term change, and to recognise that even under the best circumstances, it is difficult to find evidence for causal links. The number of patients and students can be measured each year, but measuring impacts requires a longer timescale. Outcomes of operations over a long period were most recently reported in 2017.

Despite the regime change, SCA has largely been able to maintain its operations over the year, albeit with restrictions and extensive adaptation for periods of time. In cases where operations were cancelled, staff continued to receive salaries while awaiting the return of normality, which also meant that SCA's budget was largely used as planned. The majority of the budget consists of salary costs.

A selection of outcomes and key factors in 2021 is provided below.

### Strategic Objective 1 – Better health. The health and nutrition conditions of SCA target groups are improved.

- Both COVID-19 and the Taliban's seizure of power made work and outcomes difficult during the year. One example is that over 4 300 of the planned 7 000 students were reached by school healthcare operations. Initially the obstacle was restrictions due to COVID-19, then the level of violence, and later in the year uncertainty regarding the Taliban's rules on education.
- 21 000 children were vaccinated compared with a planned 23 000, which is still relatively good considering periodical bans on motorbikes, which are often used by the Taliban, but which are also important for SCA's staff.
- More children were treated for acute undernutrition, but it is difficult to determine whether this outcome is due to SCA's operations having a better reach or merely to an increase in undernutrition.
- Access to assistance during childbirth is a very important indicator. During the year, SCA assisted at 18 000 births, and provided post-natal care to 40 000 mothers. The increase is less than the previous year, which is probably due to COVID-19 restrictions, followed by conflict, and the Taliban's discriminatory restrictions on women. ›

- The cash shortage due to the unwillingness of the international banking system to transfer funds impacted on the training of village-based rehabilitation staff. Only 70 could be trained compared with a planned 120.
- Accessibility and the utilisation rate of existing healthcare is in itself an important indicator. The total number of patient contacts was 1.77 million, a marginal increase in absolute terms compared with the previous year. Expressed as a proportion of the population, it is likely that accessibility decreased.
- Tasked by the Afghanistan Ministry of Public Health, SCA worked to combat COVID-19 in Wardak, Panjshir, Parwan and Kapisa provinces, providing information activities, four COVID-19 hospitals and a rapid intervention team.
- SCA took over responsibility for primary healthcare in Nuristan, with an estimated population of over 160 000 people. As the province is one of Afghanistan's poorest and most neglected, SCA's operations should play a part in improving access to healthcare and thus health.
- Local health councils in villages play a very important role in getting information across, for example. During the year, the proportion of SCA's healthcare facilities with a functioning health council rose from 51 percent to 56 percent.
- Vaccinations of babies against whooping cough, tetanus, etc. were fewer than planned due to violence which forced clinics to close for periods of time and due to travel restrictions.
- COVID-19, conflict and severe drought crushed opportunities to earn an income in rural areas during the year. GDP per capita fell and the cash crisis worsened acute poverty for almost the entire population
- More than 1 100 saving groups initiated by SCA were functioning during the year. 59 percent of their members are women. Saving in the funds was somewhat higher than the previous year.
- Earning one's own livelihood and diversification of income are crucial to turning poverty around and building resilience. Women with responsibility for the family's livelihood and people with disabilities are important target groups who, following vocational training, often organise into producer groups to gain benefits from joining forces. During the year SCA supported almost 100 producer groups, 90 percent of whose members were women. After completing vocational training in 2021, 76 percent have found jobs or started to support themselves by running their own businesses.
- Despite the fact that the new government is not clearly positive towards local development councils in the villages, these have largely continued to mobilise emergency help, supported livelihood development, and provided training about water, sanitation and hygiene, etc. This indicates that the local development councils are viable and fulfil a function in standing up for the needs of the local community, transparency and participation on equal terms.
- SCA works almost exclusively on development operations, but due to the acute food shortage, almost 2 000 households were provided with emergency aid during the year.

**Objective 2 – Access to education** *All children in targeted communities have improved learning achievements*

- COVID-19, the violence and the Taliban's takeover of power also had a negative effect on this year's work and outcomes in terms of education.
- The number of students enrolled in SCA's schools remained in principle the same during the year at 104 000. 60 percent of these were girls. At national level, the number of students not in school has increased during the year.
- During the year, SCA completed eight school buildings and trained more than 300 teachers in special education and 500 teachers in inclusive teaching.
- For several years, SCA has noted a slowly positive shift in the attitude to education, especially that of girls. However, rules and demands from the new de facto authority risk increasing discrimination and excluding girls from educational opportunities. At the same time, there are opportunities to achieve local acceptance of prioritising girls, and SCA has long experience in this respect.

**Objective 3 – Community-driven development.** *People in rural local communities are more engaged in community-driven development and are able to secure their livelihoods, providing them with resilience against shocks and emergencies.*

**Objective 4 – Public and political commitment:** *Strengthened public and political commitment for the rights of the people in Afghanistan.*

- During the spring, the pandemic and restrictions continued to have a negative impact on communication, fundraising and the membership's activities.
- The Taliban's offensive and takeover of power led to greater and more intense media interest in Afghanistan and SCA than ever before. SCA was asked to comment in news broadcasts and was often afforded opportunities to explain and describe the work of the organisation and the situation of the civilian population and our target groups. SCA took part or was mentioned 1 742 times during the year, almost four times as many as the previous year.
- Influential voices in politics and the media highlighted SCA's long-term commitment in many contexts. An otherwise critical expert report on aid also highlighted SCA's work in Afghanistan specifically as very positive.
- Combined with the media attention, this should have increased awareness and strengthened broad commitment. However, a report in November 2021 showed that support for continued development aid to Afghanistan stood at only 47 percent. This measurement

BUDGET AND EXPENSES IN MSEK



- › was taken after the Taliban takeover, which is likely to have affected the result.
- COVID-19 still means restrictions, which affected meetings, including the annual general meeting, which was held online. However, it has also forced the organisation and the membership to make changes, which have been positive.
- The number of members increased from 2 946 to 3 585 (+21.6%)
- The fundraising result increased from SEK 9.3 million to SEK 21.9 million (+135.5%)

- Document management at SMO has been improved by means of a shared cloud-based structure, as it has at KMO.
- An over-arching Gender and non-discrimination audit was carried out during the year. Its recommendations will be used for further improvement work.
- The proportion of women in management posts increased somewhat in the first half of the year; the result of long-term efforts. However, this proportion then plummeted with the Taliban's takeover as many women left the country and the organisation.

**Objective 5 – Credibility and sustainability:** SCA constantly strives to be a more credible and sustainable organisation in which staff and target groups work together towards achieving its mission. The fifth strategic objective is about internal sustainability and organisational development, and is thus primarily instrumental in relation to SCA's purposes. The Strategic Plan 2018–2021 identified 18 initiatives to develop the organisation. Examples of developments during the year within the framework of this objective include:

- In the second half of the year, the power shift in the country had a negative impact on the objectives, partly due to higher costs for financial transactions, recruitment difficulties and reduced opportunities to achieve internal gender equality in the workplace.
- The independence of SCA's Internal Audit Unit was strengthened during the year, both through reporting to the Secretary-General but also by setting up the Board's Internal Audit Committee and establishing direct contact with it.

#### Members and annual general meeting

In the autumn, the procedure for the annual count of the number of members was changed in order to obtain a more accurate figure and somewhat earlier. On 30 November 2021 3 585 (2 946) members were noted, which is thus given as the membership figure for 2021. The result is an increase of 21.7% compared with the previous year. This major increase is not mainly assumed to be due to the change in the measurement method but to the influx of members following the Taliban seizing power.

The annual general meeting was held online on 29 May and attended by 59 participants entitled to vote. Three motions were received. The annual general meeting adopted the Board's proposal to revise the statutes with a minor amendment of Section 2.2. The annual general meeting passed a statement.

Bengt Ekman was elected as the new Chair for one year following the resignation of Kajsa Johansson. Anders Rosén was elected the new Deputy Chair succeeding Anna-Karin Johansson. The annual general meeting ›

## ” The economic and humanitarian crisis became extremely serious in the autumn, leading to risks and uncertainty.

- › approved the engagement of PWC with Gunnar Thullberg as authorised public accountant. The solidarity prize for the year was awarded to the journalist Göran Engström.

### Fundraising

The result of fundraising to the 90-konto charity accounts 90 07 80-8 and 90 01 20-7 was SEK 21.9 (9.3) million. Of this, SEK 6.1 (6.0) million was from monthly donors and SEK 15.8 (3.3) million from other donations. The cost of fundraising work was SEK 2.9 (2.6) million, or 13.2% (28%) of income. In addition to the SEK 2.9 million entered as fundraising costs, approximately 0.247 million has been used mainly to increase awareness and spread knowledge about SCA and Afghanistan.

SCA is a beneficiary of the Swedish Post Code Lottery and received SEK 17 million in basic grants during the year. *Water for All* provided a grant of SEK 0.15 million. Apart from SCA's own fundraising activity, *Radiohjälpen*, the Jochnick Foundation and *Afghan Connection* contributed SEK 0.374 (3.8) million. Figures in brackets refer to the previous year.

### Management and decisions

SCA revises its central governance documents regularly. In 2021, the following were adopted or revised during the year, the procurement policy, salary policy, fundraising guidelines, business collaboration and fund applications, and the organisation chart.

### Risks now and in the future

SCA is exposed to a wide range of risks; physical risks to staff and target groups, and the risks of corruption and embezzlement. The Taliban takeover meant that the level of conflict fell, which reduced the immediate risks to the civilian population and SCA, and in the longer term will probably simplify logistics and monitoring.

SCA continues to be dependent on a few large donors. The proportion of own fundraising is low, which means a certain risk to continuity although SCA's financial basis remains stable. The pandemic caused a global slowdown, which creates uncertainty regarding future financing, and increased poverty in Afghanistan, which makes greater demands of SCA.

The economic and humanitarian crisis became extremely serious in the autumn, leading to risks and uncertainty. Sanctions against individuals in the Taliban leadership mean that international banks, such as SCA's main bank

Nordea, are unwilling to transfer money to Afghanistan. In the autumn, SCA therefore needed to switch to cash to a higher extent, which increases costs and risks.

Exchange rate fluctuations between USD, SEK and AFN make predictions difficult and thus involve a risk. As different operational areas are financed through funding in different currencies, this has a major impact on operations. Budgets and plans were consequently revised and all changes were communicated to the relevant donors.

### Financial results and position

The balance sheet total was SEK 222.6 (162.7) million as at 31.12.2021 and comprises SEK 132.5 (109.4) million of funds and earmarked donations which belong to the organisation in full. Funds including earmarked funds increased by SEK 23.2 (14.3) million from 2020 to 2021. The average exchange rate in 2021 was SEK 1 = AFN 10.1868 and USD 1 = AFN 89.6393

In 2021 there were no major losses of money or goods other than that reported under the heading *Corruption and anti-corruption*. SCA's investment policy states that the organisation is to prioritise a long-term financial approach, efficiency and risk minimisation so as not to jeopardise capacity to meet the organisation's obligations.

The cash crisis hit SCA, staff and target groups as between August and December the organisation was prevented from transferring assets from its accounts in Sweden to its work in Afghanistan. At the end of December, thanks to the UN, SCA was able to receive USD 16 million in Kabul.

### Sustainability disclosures

In the Strategic Plan 2018–2021, SCA included sustainability and organisational development as an objective in its own right for the first time, which means that actions are monitored in the same way as programme activity. SCA does not satisfy the criteria for mandatory sustainability reporting under the Swedish Annual Accounts Act, but the reporting of SCA's fifth strategic objective largely corresponds to those requirements. Therefore, see also the information provided under Objective 5 – Credibility and sustainability.

Based on a previous environment and context analysis, there is an awareness that SCA has only limited operations and outcomes in terms of climate and the environment. However, the analysis also showed that there are many informal environmental measures, guidelines, strategies ›

› and activities. These are valuable and show that although SCA rarely uses the specific terminology, environmental issues are taken into account to a great extent in the programmes. The analysis also showed the potential of good, practical environmental expertise and leadership among staff and partners. Environmental impact assessments are compulsory for all operations and activities carried out in environmental education, sustainable programmes, shared management of natural resources and climate measures.

During the year, SCA began to monitor staff in Sweden using the Eletive tool. Regular surveys measure staff experience of the work environment and engagement. Sickness absence among staff in Sweden was 1.44% (1.97%) in 2021.

### Corruption and anti-corruption

Afghanistan is one of the countries in the world in which corruption is most rife. The Taliban taking power had a major impact on how money and other resources could be used by SCA and other organisations. In conjunction with this, SCA conducted a review of all operations to identify and halt operations that risked transferring resources to the state. The reduction in the armed conflict following the Taliban takeover meant that it became easier to monitor operations to a certain extent. This is a very important change as the wide-ranging risks that monitoring and control visits involve in open conflict have considerably reduced.

Suspected cases of irregularities are investigated by the Internal Audit Unit. Decisions that concern investigations, and potential consequences, are delegated to the Country Directors for Afghanistan and Sweden respectively. The

Secretary-General bears ultimate responsibility for all anti-corruption work. All reports of suspected corruption must be received in confidence, undergo an assessment, be investigated if possible, and actions must be taken within the designated timeframe.

SCA's anti-corruption policy was revised in 2021. The revised document comprises a policy plus instructions on investigation and reporting. The main changes are that the policy has been made simpler and clearer.

### Identified cases of embezzlement and corruption

In 2021 a total of 25 reports were received, a reduction of 34 compared with the previous year. Part of the reduction can be assumed to be due to the operations and the office being closed at times due to the ongoing conflict.

*Suspected embezzlement in procurement of a mobile orthopaedic workshop* Intention to embezzle could not be proved, but shortcomings were, however, found in the process and compliance. This included insufficient procurement documentation and under-dimensioned budgets, which steered procurement towards a vehicle with a shorter expected lifetime. Warnings were issued to those responsible.

*Embezzlement of payment in advance:* An employee was found to have falsified signatures and embezzled the equivalent of SEK 9 423 intended for expenses in conjunction with a project on men's participation in children's and women's health. The employee was dismissed. ›



The village of Khuram Wa Sarbagh in the south of Samangan province. Photo: Erik Halkjaer

- › **Procurement irregularities:** Employees in another international organisation were found to have circumvented procurement rules and used some of the organisation's belongings for their own use. This did not affect SCA or SCA's funding bodies but the case was reported via SCA's whistleblower system.

Another six cases were investigated during the year. Irregularities could not be found in these cases but various needs for improvement in checks and systems were identified. The cases investigated during the year were spread across all regional offices in Afghanistan. Other reports did not refer to what is classed as corruption but concern conflicts in the workplace, complaints against decisions and so on, or did not contain sufficient information to investigate. At the end of the year, one investigation was still in progress and two others were undergoing initial assessment.

### 2022 and expected future developments

- The humanitarian crisis, which has accumulated due to conflict, COVID-19, drought and the international banking system's halt on transfers, will worsen and be highly challenging for both SCA and the organisation's target groups.
- It is likely that the humanitarian crisis will have severe long-term consequences regarding public health, access to education, need for rehabilitation and rural development, including a need for opportunities to earn a livelihood. This will make increased demands on SCA. Many operations will need to be developed, adapted or scaled up.
- The cash problem will continue despite temporary solutions having been put in place.
- Russia's invasion of Ukraine and the consequent flood of refugees, risks overshadowing Afghanistan in the media. The consequences can be difficulties in getting the message about Afghanistan across, reduced own fundraising and political down-prioritisation of development work in favour of humanitarian operations closer to home and even in Sweden.
- In 2022, SCA will adopt a new Strategic Plan for 2023–2026.
- It is likely that the Swedish government will adopt a new development strategy for Afghanistan.

## Administration

### Management

SCA's Secretary-General Andreas Stefansson is based in Stockholm but spends periods working in Afghanistan. The Secretary General was on parental leave for the period 15 August 2020 – 15 January 2021. Daniel Madhani was Country Director in Afghanistan. In the spring, Jens Rosbäck took up the post of Deputy Country Director in Afghanistan. Anna Ek was Country Director in Sweden. As Chief Executive Financial Officer, Dr Shah Mahmood had ultimate responsibility for the organisation's finances. The post involves being stationed in both Afghanistan and Sweden.

### Staff

On 31 December SCA had 7 003 (6 442) employees. In Afghanistan 5 668 (5 140) people were employed on a project basis in the field. 68% (69%) of staff in Afghanistan are men and 32% (31%) women. The takeover of power by the Taliban brings a major challenge as many women in senior posts left the country. In many cases they had received skills development support over many years. Four out of 15 international staff were women. 14 out of 24 staff in Sweden were women.

### Board and management

The Board consists of nine regular members and two deputies. Shortly before the annual general meeting, Chair of the Board Kajsa Johansson notified SCA that she was unable to continue in post due to duties for SIDA, and the annual general meeting therefore conducted an emergency election in which Bengt Ekman was appointed Chair. The Board appointed its own audit committee during the year. Anna-Karin Johansson left the Board at the meeting in January 2022.

Seven ordinary meetings, one extraordinary meeting and one inaugural meeting were held during the year. Two decisions were made per capsulam. Attendance in 2021:

#### Resigned at annual meeting 2021

Marie Lackenbauer, 2 meetings out of 3  
Kajsa Johansson, 3 meetings out of 3  
Joar Forrsell, 3 meetings out of 3

#### In post at Annual General Meeting 2021

Anders Fänge, 9 meetings out of 9  
Shirin Persson (deputy), 7 meetings out of 9  
Azadeh Rojhan Gustafsson, 6 meetings out of 9  
Abdurrahman Toryalay, 9 meetings out of 9  
Anders Rosén, 7 meetings out of 8  
Anna-Karin Johansson, 7 meetings out of 8  
Lena Eriksson Åshuvud (deputy), 5 meetings out of 9

#### Joined the Board in 2021

Bengt Ekman, 6 meetings out of 6  
Karl Tarring, 6 meetings out of 6  
Lars Wennberg, 5 meetings out of 6  
Annika Schabbauer, 6 meetings out of 6

The Board's working committee met once. Reza Javid and Asem Toukhy were elected as internal auditors by the AGM, with Christer Persson and Peter Karlsson as their deputies. The AGM elected Maria Bodänge, Stephanie Kilander, Inger Blennow and Maria Leissner to the nominating committee with Mari Enquist as chair. The annual general meeting approved the engagement of PWC with Gunnar Thullberg as authorised public accountant. SCA's operations in Afghanistan were audited by A.F. Ferguson & Co, Price Waterhouse Coopers, in Islamabad. ●

## Income statement

(SEK '000)	Note	2021	2020
<b>Operating income</b>			
<i>Membership fees</i>	14	936	938
<i>Donations</i>	3.14	41 661	32 743
<i>Grants</i>	3.14	280 735	289 402
<i>Net sales</i>	14	8	15
<i>Other income</i>	15	9 871	-4 475
<b>TOTAL OPERATING INCOME</b>		<b>333 210</b>	<b>318 622</b>
<b>Operating expenditure</b>			
<i>Programme costs</i>	4, 5, 14	-262 076	-283 615
<i>Fundraising costs</i>	4, 5, 14	-2 958	-2 635
<i>Administrative costs</i>	4, 5, 14	-39 486	-40 350
<b>TOTAL OPERATING EXPENDITURE</b>		<b>-304 520</b>	<b>-326 600</b>
<b>Net income/expenditure</b>		<b>28 691</b>	<b>-7 919</b>
<b>Gains/losses from financial investments</b>			
<i>Other interest income and similar items</i>		0	58
<b>TOTAL GAINS/LOSSES FROM FINANCIAL INVESTMENTS</b>		<b>0</b>	<b>58</b>
<b>Gain/losses after financial items</b>		<b>28 691</b>	<b>-7 919</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>28 691</b>	<b>-7 919</b>
	Note	2021	2020
<b>Change in restricted funds</b>	14		
<i>Restricted funds</i>		13 283	-8 478

# Balance sheet

(SEK '000)

ASSETS	Note	2021	2020
<b>Tangible fixed assets</b>			
<i>Equipment</i>	6	1	1
		<b>1</b>	<b>1</b>
<b>Financial fixed assets</b>			
<i>Long-term securities</i>	7	3 238	3 568
<i>Long-term receivables</i>	8	3 271	5 511
		<b>6 509</b>	<b>9 080</b>
<b>TOTAL FIXED ASSETS</b>		<b>6 510</b>	<b>9 081</b>
<b>Current assets</b>			
<b>Current receivables</b>			
<i>Trade receivables</i>		657	2 596
<i>Other receivables</i>		981	16 297
<i>Receivables, grants awarded but not yet paid</i>	11	12 892	2 532
<i>Prepaid expenses and accrued income</i>	9	1 067	1 477
		<b>15 597</b>	<b>22 902</b>
<b>Cash at bank and in hand</b>	13	200 584	130 746
<b>TOTAL CURRENT ASSETS</b>		<b>216 181</b>	<b>153 648</b>
<b>TOTAL ASSETS</b>		<b>222 691</b>	<b>162 729</b>
<b>FUNDS AND LIABILITIES</b>			
<b>Funds</b>			
<i>Donated capital</i>		391	391
<i>Operating reserves</i>		68 668	53 755
<i>Restricted funds, own fundraising</i>		54 363	45 417
<i>Restricted funds, Swedish Postcode Lottery and Water 4 All</i>		3 613	4 604
<b>FUNDS CARRIED FORWARD</b>		<b>5 455</b>	<b>5 192</b>
		<b>132 489</b>	<b>109 360</b>
<b>Provisions</b>			
<i>Other provisions</i>	10	11 981	14 097
		<b>11 981</b>	<b>14 097</b>
<b>Current liabilities</b>			
<i>Trade creditors</i>		13 411	6 690
<i>Tax liabilities</i>		1 881	22
<i>Liabilities, grants received but not yet used</i>	11	48 960	22 576
<i>Other liabilities</i>		3 062	5 957
<i>Accrued expenses and deferred income</i>	12	10 909	4 027
		<b>78 221</b>	<b>39 272</b>
<b>TOTAL FUNDS AND LIABILITIES</b>		<b>222 691</b>	<b>162 729</b>

## Changes in funds

	Donated capital	Operating reserves	Own fundraising	Restricted funds, Swedish Postcode Lottery and Water 4 All	Funds carried forward including total funds carried forward for the year	Total funds
<b>Opening balance</b>	391	53 755	45 417	4 603	5 192	109 358
Exchange rate effect on opening balances in Afghanistan	-	-233	-5 393	66	-	-5 561
	391	53 522	40 023	4 669	5 192	103 797
<b>Changes during the year</b>	-	-	-	-	-	-
<b>Restricted</b>	-	-	-	-	-	-
- by donor	-	-	24 511	17 150	-	41 661
- by the Board	-	9 871	-	-	943	10 815
- transferred to operating reserves	-	5 274	-5 274	0	0	0
<b>Utilised</b>	-	-	-4 897	-18 207	-681	-23 785
<b>TOTAL FUNDS CARRIED FORWARD</b>	-	15 146	14 340	-1 057	263	28 691
<b>AT YEAR-END</b>	<b>391</b>	<b>68 668</b>	<b>54 363</b>	<b>3 611</b>	<b>5 455</b>	<b>132 489</b>

## Cash flow statement

(SEK '000)

	Note	01.01.2021– 31.12.2021	01.01.2020– 31.12.2020
<b>Operating activities</b>			
Net income/expenditure		28 691	-7 919
Adjustment for other items not included in cash flow etc.		2 117	888
Interest received			58
<b>CASH FLOW FROM OPERATING ACTIVITIES BEFORE CHANGES IN WORKING CAPITAL</b>		<b>30 807</b>	<b>-6 973</b>
<b>CHANGE IN WORKING CAPITAL</b>			
Change in other current receivables		7 305	862
Change in current liabilities		38 950	6 653
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>77 062</b>	<b>542</b>
<b>Investments</b>			
Investment in other financial fixed assets		-2 587	-4 147
Disposal/repayment of other financial fixed assets		3 032	3 177
<b>CASH FLOW FROM INVESTMENTS</b>		<b>445</b>	<b>-970</b>
<b>CASH FLOW FOR THE YEAR</b>		<b>77 507</b>	<b>-428</b>
Cash and cash equivalents at start of year		130 746	137 616
Exchange rate differences and other changes in value in cash and cash equivalents		-7 669	-6 442
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>77 062</b>	<b>542</b>
<b>CASH AND CASH EQUIVALENTS AT YEAR-END</b>		<b>200 584</b>	<b>130 746</b>

## Note 1 – Accounting and valuation principles

The Swedish Committee for Afghanistan's accounting and valuation principles comply with the Swedish Annual Accounts Act, the standard BFNAR 2012:1 issued by the Swedish Accounting Standards Board (BFN) and the Swedish Fundraising Association's governing guidelines on annual accounts with two exceptions. The first exception; all equipment purchased by grant funding is written off immediately. The second exception is that SCA also reports as income funds received to be passed on to partners.

The principles remain unchanged compared with the previous financial year.

### Income

Income is valued at the actual value of what has been received or will be received. SCA classifies its income into the following categories: membership fees, donations, grants, net sales and other income.

**MEMBERSHIP FEES** are the fee that a person pays to join the organisation. Membership fees are accounted for at the time of payment by the member and are accounted for as income for the period to which they relate.

An asset given to SCA that is not subject to conditions is classified as a **DONATION**. Stating a purpose in line with SCA's ordinary categories for earmarking funds is not seen as being subject to conditions. Donations in the form of monetary amounts and material donations of significant value are accounted for as income. Donations in the form of services and material donations of insignificant value are not accounted for as income. Donations are accounted for as income as they are received.

An asset given to SCA that is subject to conditions is classified as a **GRANT**. When the condition requirements are met, the grant is accounted for as income. Before the condition requirements are met, the grant is accounted for as a liability. Grants received to cover particular costs are accounted for in the same financial year as the cost that the grant is intended to cover.

**FUNDS RAISED** consist firstly of the organisation's directly collected donations plus funds raised in the form of grants from Radiohjälpen's Världens Barn campaign for children of the world, Water 4 All, the Swedish Post Code Lottery, the Jochnick Foundation and Afghan Connection.

Income from sales is accounted for at the time of sale and is classified as **NET SALES**.

Income that does not fall into any of the above categories is classified under the heading **OTHER INCOME**. Other income can include exchange rate differences and re-depreciation/depreciation of insecure balances and similar items.

SCA defines a **VOLUNTEER** as a person who volunteers of their own free will without receiving payment. SCA does not include elected representatives as volunteers.

### Costs

Operating expenditure is divided into the following functions: programme costs, fundraising costs and administrative costs.

**PROGRAMME COSTS** are such costs that are directly linked to fulfilling the organisation's purpose in line with its statutes. All costs in Afghanistan are counted as programme costs, with the exception of a minor proportion for basic administration. SCA's information work in Sweden is also counted as programme costs because this is part of the organisation's purpose under its statutes.

**FUNDRAISING COSTS** are costs that are necessary to generate fundraising income. These include advertising, salary costs, thank you letters, mailshots for donations and the costs of recruiting monthly donors, etc.

Administrative costs are costs required to run the organisation. The administration is

a guarantee of quality for the purpose and for the donor. **ADMINISTRATIVE COSTS** include costs of SCA's office in Stockholm, such as rent and other operating costs for premises and communication, plus salary costs of administrative staff. The costs of the Board and a small proportion of the costs of administrative staff in Afghanistan are also included.

All the organisation's **LEASING CONTRACTS** are accounted for as operational, i.e. lease payments are reported on a straight line basis over the lease period.

Ongoing remuneration to staff in the form of **SALARIES** and social security contributions etc are accounted for as a cost as the staff perform their duties. Pension obligations are classified as defined contribution pension plans and accounted for as a cost in the year in which the pension is earned.

### Balance sheet

Assets, liabilities and provisions are valued at acquisition value unless stated otherwise below.

**FINANCIAL ASSETS** are valued at book value or market value, whichever is lower. All assets held in order to spread risk are considered to be included in a securities portfolio and are thus seen as one item when valued at the principle of lowest value, and in impairment testing respectively.

**RECEIVABLES** are accounted for at the amount expected to be paid in. Trade receivables are valued individually. Receivables and liabilities in foreign currency are valued at the exchange rate on the closing day.

**EQUIPMENT**, machinery, material and equipment are depreciated immediately on purchase. For control reasons, lists of equipment are drawn up at the respective location.

**RESTRICTED** funds are accounted for as items under funds and are equivalent to donations that have not yet been utilised and other restricted funds.

**OPERATING RESERVES** mainly divide into three categories: a) capital arising mainly as the result of grant activities. For example, EU-funded projects are reported at an exchange rate determined by the EU, which is not the same as the true exchange rate, resulting in a gain or a loss. b) SCA has run projects whose progress is measured in milestones. This means that donors pay funding based on results attained, and if the actual cost of the project was lower than budgeted, SCA is able to retain the surplus without being obliged to repay it. c) In line with the decision by SCA's Board based on the Swedish Fundraising Association's recommendation that an organisation should maintain an operating reserve to cope with financial risk, 30 percent of non-earmarked donations received from individual donors is retained as an operating reserve.

A **PROVISION** is reported where SCA has a legal or informal commitment that is expected to result in a future payment. Provisions are valued at the best estimate of the amount that will need to be paid.

SCA reports a contingent liability if it has a potential obligation as a result of actual developments, where the development will only be determined by whether one or more future uncertain events outside SCA's control occur or do not occur, or if SCA has an existing obligation as a result of actual events but this is not reported as a liability or a provision because it is not likely that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be sufficiently reliably measured.

**THE CASH FLOW STATEMENT** is drawn up in line with the indirect method and is based on Net income/expenditure in current operations. Net income/expenditure is adjusted by items that do not affect cash flow and changes in the period, trade receivables and changes in other operating receivables and operating liabilities. Adjustments are also made for the effect on cash flow of investment items and financing activity. Cash and cash equivalents include cash and cash at bank plus short-term investments with a term shorter than 3 months.

## Note 2 – Estimates and assessments

International SCA staff working in Afghanistan are exempted from paying taxes on their salaries in Afghanistan according to a duly signed protocol between SCA and Afghanistan's Ministry of Foreign Affairs in 1992. However, in October 2016 the Afghanistan Revenue Department informed SCA as well as several other organisations that they do not recognise exemptions and therefore SCA should pay taxes on international staff salaries retroactively for the years 2005 to 2016, including a penalty for late payment.

In April 2018, the Afghanistan Revenue Department instructed all ministries and authorities in Afghanistan, including banks and customs authorities, not to process SCA's financial transfers or facilitate the organisation's work. The decision was intended to force SCA to comply with the Afghanistan Revenue Department's demands and retroactively pay taxes on international staff salaries for the years 2005 to 2016. As a result, one of the banks with which SCA had accounts decided to freeze the assets in two of SCA's bank accounts. In addition, customs authorities throughout the country retained deliveries of goods and supplies destined for SCA.

Meanwhile, the Afghanistan Revenue Department offered SCA a 95 percent reduction of the penalty on the tax payment. The deadline for accepting the reduction was set at 20 October 2018. As SCA's operations were being increasingly affected, the SCA Board decided to pay the retroactive tax for 2005–2016 (SEK 9.1 million including a 5 percent penalty) before the deadline.

For two years SCA has been in intensive communication with the Ministry of Finance and the Ministry of Foreign Affairs in Afghanistan, and has even written directly to the President of Afghanistan. After paying the tax, SCA received confirmation from the Ministry of Finance that the protocol with the Afghan Ministry of Foreign Affairs was in fact valid, thereby confirming that SCA should not pay tax on international staff salaries in

Afghanistan. SCA therefore has recognised the amount as a receivable from the government of Afghanistan as of 31 December 2018.

At the beginning of 2020, the Afghanistan Revenue Department informed SCA that the amount paid would be offset or assessed against future tax through the audit department after completion of the tax audit of SCA for the years 2011 to 2018. A tax audit for the years 2011 to 2014 commenced on 26 January 2020, but was paused due to the COVID-19 pandemic. In August, the Taliban took over power of the state and the majority of the staff in the tax authority with whom SCA was in dialogue left their jobs. SCA contacted the new government to demand repayment of the amount owed by the state but without success. SCA's management judges that it will be virtually impossible to regain the money from the tax authority and therefore decided to write off the debt.

## Note 3 – Funds raised

### DONATIONS REPORTED IN THE INCOME STATEMENT

Funds raised	2021	2020
<i>General public</i>	20 147	12 112
<i>Companies</i>	1 764	97
<i>Swedish Post Code Lottery</i>	17 000	18 702
<i>Kerstin and Jan-Olov Ericksson Foundation</i>	2 600	1 400
<i>Water 4 All</i>	150	431
<b>TOTAL DONATIONS REPORTED IN THE INCOME STATEMENT</b>	<b>41 661</b>	<b>32 743</b>

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

#### Contributions reported as income

<i>Radiohjälpen</i>	3 083	2 508
<i>Jochnick Foundation</i>	-	132
<i>Afghanistan Connection</i>	374	2 355
<i>Companies</i>	-	-
<b>TOTAL CONTRIBUTIONS FROM THE GENERAL PUBLIC</b>	<b>3 457</b>	<b>4 995</b>

#### Public grants

<i>Sida 2018–2021</i>	218 641	195 725
<i>EU</i>	5 186	6 663
<i>Afghanistan Ministry of Public Health (BPHS &amp; EPHS)</i>	36 726	72 689
<i>WHO, UN</i>	15 521	254
<i>WFP</i>	872	1 338
<i>MRRD (Citizen Charter projects)</i>	-	7 740
<i>Other (small grants from various donors)</i>	331	-
<b>TOTAL PUBLIC GRANTS</b>	<b>277 278</b>	<b>284 407</b>

#### TOTAL OF ALL GRANTS AND CONTRIBUTIONS ACCOUNTED FOR AS INCOME

	280 735	289 402
<b>Total funds raised consists of</b>		
<i>Total donations reported in the income statement</i>	41 661	32 743
<i>Total contributions from the general public</i>	3 457	4 995
<b>TOTAL FUNDS RAISED</b>	<b>45 118</b>	<b>37 737</b>

SCA was given video editing services to a value of SEK 60 000 free of charge.

## Note 4 – Number of staff, staff costs and remuneration to the Board

NUMBER OF STAFF	2021		2020	
	Number of staff	Of whom men	Number of staff	Of whom men
Sweden	24	10	24	10
Afghanistan, expatriate staff	15	11	14	10
Afghanistan, local staff	1 295	1 049	1 263	1 016
Afghanistan, project staff	5 668	3 678	5 140	3 400
Pakistan, local staff	1	1	1	1
<b>TOTAL</b>	<b>7 003</b>	<b>4 749</b>	<b>6 442</b>	<b>4 437</b>

The number of staff in Afghanistan and Pakistan is the number of staff at year-end.  
The number of staff in Sweden is the average number of staff over the year.

BOARD AND SENIOR MANAGEMENT	2021		2020	
	Number	Of whom men	Number of staff	Of whom men
Board	9	6	8	3
Secretary-General	1	1	1	1
Other senior management	4	3	3	2

SALARIES AND OTHER REMUNERATION	2021	2020
Secretary-General	808	857
Other staff	188 094	205 789
Sweden	11 933	11 278
Afghanistan, expatriate staff	11 886	11 099
Afghanistan, local staff	85 165	95 318
Afghanistan, project staff	79 042	88 010
Pakistan, local staff	68	83
<b>TOTAL</b>	<b>188 902</b>	<b>206 646</b>

SOCIAL SECURITY CONTRIBUTIONS	2021	2020
<b>TOTAL SOCIAL SECURITY CONTRIBUTIONS</b>	<b>6 458</b>	<b>5 661</b>
Of which pension costs	2 110	1 576

The Board received no remuneration in 2021 nor in 2020.  
Of the total pension costs, SEK 275 000 (265 000) relates to the Secretary-General.

### VOLUNTARY WORK

An estimated 2 (6) individuals have contributed 159 (138) hours of voluntary work.

### AGREEMENTS ON SEVERANCE PAY

If the Secretary-General's employment is terminated by their employer, one year's notice is required. If the employer decides to release the Secretary-General from their duties, any outstanding annual leave is to be taken during the period in which they are released from their duties. Salary from other employment during such a period is to be deducted from the salary paid by the Swedish Committee for Afghanistan.

### LOANS TO SENIOR MANAGEMENT AND TRANSACTIONS WITH FAMILY MEMBERS

The organisation did not provide any loans to senior management. Nor were there any transactions with family members.

## Note 5 – Leases

SCA's lease payments relate to rental of office premises and certain office equipment.

Leases for offices and other buildings in Afghanistan are usually signed with a 3-month notice period.

The lease for the office in Stockholm is until 30.09.2019 and is then extended automatically for three years at a time unless the lease is terminated by either party.

	2021	2020
<b>Lease payments charged to expenses during the year.</b>	5 082	6 572
<b>Future lease payments to be made:</b>	<b>2021</b>	<b>2020</b>
<i>Within 1 year (in Afghanistan)</i>	3 719	3 545
<i>Within 1 year (in Sweden)</i>	1 784	1 661
<i>Within 1 to 5 years (in Afghanistan)</i>	1 455	3 477
<i>Within 1 to 5 years (in Sweden)</i>	1 334	1 582
	<b>8 292</b>	<b>10 266</b>

## Note 6 – Equipment

	2021	2020
<i>Opening acquisition value</i>	42 519	37 294
<i>Exchange rate difference opening value Afghanistan</i>	-8 951	-584
<i>Purchasing during the year</i>	4 633	6 839
<i>Disposals</i>	-409	0
<i>Sales</i>	-8	-1 031
<b>CLOSING ACQUISITION VALUE</b>	<b>37 784</b>	<b>42 519</b>
<i>Opening contributions</i>	42 518	37 294
<i>Exchange rate difference opening value Afghanistan</i>	-8 951	-584
<i>Contributions for the year</i>	4 633	6 839
<i>Sales and disposals</i>	-417	-1 031
<b>CLOSING CONTRIBUTIONS</b>	<b>37 783</b>	<b>42 518</b>
<b>NET VALUE</b>	<b>1</b>	<b>1</b>

## Note 7 – Long-term securities held

	2021	2020
<i>Opening acquisition value</i>	3 518	3 142
<i>Purchases</i>	801	376
<i>Sales</i>	-1 081	0
<b>CLOSING ACQUISITION VALUE</b>	<b>3 238</b>	<b>3 518</b>
<i>Opening accumulated write-downs</i>	50	0
<i>Reactivated write-downs</i>	-50	50
<b>CLOSING ACCUMULATED WRITE-DOWNS</b>	<b>0</b>	<b>50</b>
<b>CLOSING BOOK VALUE</b>	<b>3 238</b>	<b>3 568</b>
<i>Swedbank Robur Likviditetsfond (Räntefond Kort A)</i>	1 920	1 775
<i>Swedbank Robur Humanfond</i>	33	33
<i>Brummer Multi-Strategy 2xL</i>	1 228	1 284
<i>Handelsbanken Multi Asset 25</i>	5	0
<i>SEB Emerging marketfond C Usd-Lux</i>	0	9
<i>SEB Läkemedel</i>	52	223
<b>TOTAL</b>	<b>3 238</b>	<b>3 324</b>

## Note 8 – Long-term receivables

<i>Note 8a Long-term receivables (disability programme)</i>	2021	2020
<i>Opening acquisition value</i>	2 694	2 795
<i>Additional receivables</i>	1 363	2 390
<i>Amortisation, deductible receivables</i>	-2 271	-2 446
<i>Exchange rate differences</i>	-486	-45
<b>CLOSING ACQUISITION VALUE</b>	<b>1 300</b>	<b>2 694</b>
<b>CLOSING NET VALUE</b>	<b>1 300</b>	<b>2 694</b>

<i>Note 8b Long-term receivables (Livelihood programme)</i>	2021	2020
<i>Opening acquisition value</i>	2 818	2 203
<i>Additional receivables</i>	423	1 381
<i>Amortisation, deductible receivables</i>	-761	-731
<i>Exchange rate differences</i>	-509	-36
<b>CLOSING ACQUISITION VALUE</b>	<b>1 971</b>	<b>2 818</b>
<b>CLOSING NET VALUE</b>	<b>1 971</b>	<b>2 818</b>
<b>TOTAL NET VALUE NOTE 8</b>	<b>3 271</b>	<b>5 511</b>

## Note 9 – Prepaid expenses and accrued income

	2021	2020
<i>Prepaid rent</i>	357	543
<i>Other items</i>	710	934
<b>CLOSING BALANCE</b>	<b>1 067</b>	<b>1 477</b>

## Note 10 – Provisions

10a Insurance fund for Afghan staff	2021	2020
<i>Opening balance</i>	1 548	1 788
<i>Provisions for the year</i>	478	654
<i>Amounts utilised</i>	-391	-865
<i>Exchange rate differences</i>	-319	-29
<b>CLOSING BALANCE</b>	<b>1 316</b>	<b>1 548</b>

10b Microloan fund for people with disabilities	2021	2020
<i>Opening balance</i>	3 352	3 415
<i>Provisions for the year</i>	-10	0
<i>Amounts utilised</i>	-2	-8
<i>Exchange rate differences</i>	-628	-55
<b>CLOSING BALANCE</b>	<b>2 712</b>	<b>3 352</b>

10c Microloan fund for improved livelihoods	2021	2020
<i>Opening balance</i>	9 390	8 007
<i>Provisions for the year</i>	392	1 349
<i>Exchange rate differences</i>	-1 830	35
<b>CLOSING BALANCE</b>	<b>7 952</b>	<b>9 390</b>
<b>TOTAL CLOSING BALANCE NOTE 10</b>	<b>11 981</b>	<b>14 290</b>

## Note 11 – Donor balances

Donors	Receivables		Liabilities	
	2021	2020	2021	2020
<i>Sida</i>	166	-	45 437	12 130
<i>European Commission</i>	230	151	-	-
<i>Afghan Connection</i>	-	-	393	1 234
<i>Jochnick Foundation</i>	39	45	-	-
<i>Radiohjälpen</i>	-	-	616	119
<i>MRRD (Citizen Charter Project)</i>	-	1 299	-	-
<i>Afghanistan Ministry of Public Health</i>	11 635	-	-	8 977
<i>WHO, UN</i>	-	-	2 515	116
<i>WFP</i>	132	251	-	-
<i>Other</i>	690	787	-	-
<b>TOTAL</b>	<b>12 892</b>	<b>2 532</b>	<b>48 960</b>	<b>22 576</b>

### Status of projects

<i>Sida</i>	Sida will inject extra funding for the Sehatmandi project. Global funds and the WHO also financed the project for 3 months. Funding from Sida was not completely utilised while Sida Information costs were somewhat higher than incoming funds.
<i>European Commission</i>	The project funded by BACEDA (Building Active Citizenship and Equality for Persons with Disabilities in Afghanistan) via the European Commission will continue in 2022 and funding will be received.
<i>Afghan Connection</i>	Afghan Connection shut down its organisation and operations. The remaining funding was donated to SCA and will be used during 2022.
<i>Jochnick Foundation</i>	The project has finished. The project costs were slightly higher than funding received and the shortfall will be written off in 2022.
<i>Radiohjälpen</i>	Due to the pandemic and regime change in Afghanistan, Radiohjälpen's project could not be completed. Surplus funds will be used in 2022 with the approval of Radiohjälpen.
<i>MRRD (Citizen Charter Project)</i>	The project ended on 31.12.2020 and the surplus was moved to SCA's reserve fund.
<i>Afghanistan Ministry of Public Health</i>	The Sehatmandi project was funded by the World Bank via the Afghanistan Ministry of Public Health. After the regime change on 15 August, the World Bank decided to halt all funding in Afghanistan. The amount refers to invoices sent to the World Bank before 15 August. The World Bank has confirmed that invoices for the period prior to 15 August will be paid.
<i>WHO, UN</i>	The WHO finances the Sehatmandi project and the agreement will continue to apply until January 2022. The WHO has pre-financed the project and the surplus for 2021 will be used in January 2022.
<i>WFP</i>	WFP will pay out funds in 2022.
<i>Other</i>	Minor changes in comparison with 2021.

## Note 12 – Accrued expenses and deferred income

	2021	2020
<i>Annual leave liabilities</i>	3 141	2 803
<i>Accrued social security contributions</i>	6 591	44
<i>Prepaid membership fees</i>	525	472
<i>Other</i>	651	707
	<b>10 909</b>	<b>4 027</b>

## Note 13 – Cash and cash equivalents

	2021	2020
<i>Cash</i>	6 847	260
<i>Bank balances</i>	193 737	130 486
	<b>200 584</b>	<b>130 746</b>

## Note 14 – Income and expenditure in 2021

(SEK '000)

SOURCES OF INCOME	Funds received 2021	Information and member activities in Sweden	Education	Health	Rehabilitation and inclusion
<b>Membership fees</b>	936	681	0	0	0
<i>Membership fees</i>	936	681	0	0	0
<b>Donations</b>	41 661	4 409	2 925	2 285	4 467
<i>Own fundraising</i>	21 911	248	0	0	0
<i>Swedish Postcode Lottery</i>	17 000	4 161	1 442	2 285	4 467
<i>Eriksson Family</i>	2 600	0	1 482	0	0
<i>Atlas Copco (Water 4 All)</i>	150	0	0	0	0
<b>Donations from the general public</b>	3 678	0	356	0	2 655
<i>Radiohjälpen</i>	3 678	0	0	0	2 655
<i>Jochnick Foundation</i>	0	0	0	0	0
<i>Afghan Connection</i>	0	0	356	0	0
<b>Public grants</b>	302 638	2 395	75 435	86 505	31 568
<i>Sida core funding 2018–2021</i>	253 000	138	75 120	36 129	26 757
<i>Sida Information</i>	2 121	2 258	0	0	0
<i>UN</i>	2 951	0	0	2 326	0
<i>EU</i>	5 105	0	0	0	4 811
<i>Afghanistan Ministry of Public Health (BPHS &amp; EPHS)</i>	17 734	0	0	35 346	0
<i>WHO</i>	14 993	0	0	12 052	0
<i>Health Net</i>	0	0	0	0	0
<i>WFP</i>	946	0	0	653	0
<i>MRRD (Citizen Charter Project)</i>	5 359	0	0	0	0
<i>Other</i>	429	0	315	0	0
<b>Sales</b>	8	0	0	0	0
<i>Sales</i>	8	0	0	0	0
<b>Other</b>	9 871	0	0	0	0
<i>Interest, exchange rate differences, etc.</i>	9 871	0	0	0	0
<b>TOTAL</b>	<b>358 792</b>	<b>7 485</b>	<b>78 716</b>	<b>88 790</b>	<b>38 690</b>

PROGRAMME COSTS  
262 076

Rural development	Programme development and support	Investments	Fundraising	Management and administration	Total costs 2021	Net donor liabilities/receivables	Total funds carried forward
0	0	0	0	0	681		255
0	0	0	0	0	681		255
2 518	983	0	2 958	2 560	23 104		18 557
0	0	0	2 958	106	3 311		18 600
2 407	983	0	0	2 340	18 084		-1 084
0	0	0	0	104	1 586		1 014
111	0	0	0	11	122		28
0	0	0	0	446	3 457	221	0
0	0	0	0	428	3 083	595	0
0	0	0	0	0	0	0	0
0	0	0	0	18	374	-374	0
27 539	14 139	3 217	0	36 480	277 278	25 360	0
27 376	13 713	3 217	0	33 719	216 169	36 831	0
0	0	0	0	214	2 472	-351	0
0	383	0	0	35	2 745	206	0
0	42	0	0	334	5 186	-81	0
0	0	0	0	1 381	36 726	-18 992	0
0	0	0	0	724	12 776	2 216	0
0	0	0	0	0	0	0	0
163	0	0	0	57	872	74	0
0	0	0	0	0	0	5 359	0
0	0	0	0	16	331	98	0
0	0	0	0	0	0		8
0	0	0	0	0	0		8
0	0	0	0	0	0		9 871
0	0	0	0	0	0		9 871
<b>30 057</b>	<b>15 121</b>	<b>3 217</b>	<b>2 958</b>	<b>39 486</b>	<b>304 520</b>	<b>25 582</b>	<b>28 691</b>

## Note 15 – Other income

	2021	2020
<i>Bad debts and liabilities written off/recovered</i>	0	107
<i>Exchange rate gain</i>	9 871	-4 291
<b>TOTAL</b>	<b>9 871</b>	<b>-4 184</b>

Stockholm, on the date shown by our electronic signature

Bengt Ekman  
Chair

Anders Rosén  
Deputy Chair

Anders Fänge

Azadeh Rohjan Gustafsson

Lars Wennberg

Karl Torring

Annika Schabbauer

Abdurrahman Toryalay

Our audit report was issued on the date shown  
by our electronic signature.

Gunnar Thullberg  
Authorised public  
accountant

Öhrlings PricewaterhouseCoopers AB



## Revisionsberättelse

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

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### Rapport om årsredovisningen

#### Uttalanden

Vi har utfört revision av årsredovisningen för Svenska Afghanistankommittén för år 2021. Föreningens årsredovisning ingår på sidorna 59–80 i detta dokument.

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 2021 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 revisionssed i Sverige. Vårt ansvar enligt dessa standarder beskrivs närmare i avsnittet *Revisorns ansvar*.

Vi är oberoende i förhållande till föreningen enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

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

#### Övrig upplysning

Revisionen av årsredovisningen för räkenskapsåret 2020 har utförts av en annan revisor som lämnat en revisionsberättelse daterad 11 maj 2021 med omodifierade uttalanden i Rapport om årsredovisningen.

#### Annan information än årsredovisningen

Detta dokument innehåller även annan information än årsredovisningen och återfinns på sidorna 1-58. Det är styrelsen som har ansvaret för den andra informationen.

Vårt uttalande avseende årsredovisningen omfattar inte denna information och vi gör inget uttalande med bestyrkande avseende denna andra information.

I samband med vår revision av årsredovisningen är det vårt ansvar att läsa den information som identifieras ovan och överväga om informationen i väsentlig utsträckning är oförenlig med årsredovisningen. Vid denna genomgång beaktar vi även den kunskap vi i övrigt inhämtat under revisionen samt bedömer om informationen i övrigt verkar innehålla väsentliga felaktigheter.

Om vi, baserat på det arbete som har utförts avseende denna information, drar slutsatsen att den andra informationen innehåller en väsentlig felaktighet, är vi skyldiga att rapportera detta. Vi har inget att rapportera i det avseendet.

#### Styrelsens ansvar

Det är styrelsen som har ansvaret för att årsredovisningen upprättas och att den ger en rättvisande bild enligt årsredovisningslagen. Styrelsen 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 på misstag.

Vid upprättandet av årsredovisningen ansvarar styrelsen 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 avser att likvidera föreningen, upphöra med verksamheten eller inte har något realistiskt alternativ till att göra något av detta.

### Revisorns ansvar

Vi har att utföra revisionen enligt International Standards on Auditing (ISA) och god revisionssed i Sverige. 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 på misstag, och att lämna en revisionsberättelse som innehåller våra uttalanden. Rimlig säkerhet är en hög grad av säkerhet, men är ingen garanti för att en revision som utförs enligt ISA och god revisionssed i Sverige alltid kommer att upptäcka en väsentlig felaktighet om en sådan finns. Felaktigheter kan uppstå på grund av oegentligheter eller misstag och anses vara väsentliga om de enskilt eller tillsammans rimligen kan förväntas påverka de ekonomiska beslut som användare fattar med grund i årsredovisningen.

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

- identifierar och bedömer vi riskerna för väsentliga felaktigheter i årsredovisningen, vare sig dessa beror på oegentligheter eller på 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 uppskattningar i redovisningen och tillhörande upplysningar.
- drar vi en slutsats om lämpligheten i att styrelsen 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 eventuella betydande brister i den interna kontrollen som vi identifierat.



## Rapport om andra krav enligt lagar och andra författningar

### Uttalande

Utöver vår revision av årsredovisningen har vi även utfört en revision av styrelsens förvaltning för Svenska Afghanistankommittén för år 2021.

Vi tillstyrker att årsmötet beviljar styrelsens ledamöter ansvarsfrihet för räkenskapsåret.

### 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.

### Styrelsens ansvar

Det är styrelsen som har ansvaret för förvaltningen.

### 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 i något väsentligt avseende företagit någon åtgärd eller gjort sig skyldig till någon försummelse som kan föranleda ersättningsskyldighet mot föreningen.

Rimlig säkerhet är en hög grad av säkerhet, men ingen garanti för att en revision som utförs enligt god revisionssed i Sverige alltid kommer att upptäcka åtgärder eller försummelser som kan föranleda ersättningsskyldighet 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 överträdelse 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 det datum som framgår av vår elektroniska signatur

Öhrlings PricewaterhouseCoopers AB

Gunnar Thullberg  
Auktoriserad revisor

# Transparency and accountability

**THE TRUST THAT** the target groups in Afghanistan, staff, authorities, members and donors place in SCA is vital. It is their time, commitment and funding that makes change possible. Trust and engagement can be built by listening, good information, open processes and taking responsibility for the impact SCA's work has on people's lives.

SCA makes every effort to show how resources are used and the results that have been achieved. If you would like to know more or would like to examine what we do, more material is available at <https://swedishcommittee.org/about/documents/>, where you will find SCA's strategic plan and annual reports. The minutes of board meetings and AGMs are published following verification.

## **Contact us**

If you have any comments to make about this annual report or questions about our plans, results or documents, you are more than welcome to contact us. Email us at [info@sak.se](mailto:info@sak.se) or phone SCA on +46 8 545 818 40.