

ANNUAL REPORT

2022



Swedish Committee
for Afghanistan

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Dried fruit, seeds and nuts at a market in Kabul. Photo: Anna Ek

Foreword

Supporting vulnerable people has never been more important.

A COUNTRY IN HUMANITARIAN CRISIS, a population fighting for its fundamental rights and a world in turmoil due to Russia's war in Ukraine – this is the context in which we at the Swedish Committee for Afghanistan (SCA) are presenting our annual report for 2022.

The past year has been an ordeal for Afghanistan and its population, especially girls and women. Although women and girls made great strides in education, the world of work and political participation in the past two decades, these gains have swiftly been lost since the Taliban returned to power. Women's rights have once more been curtailed and girls' access to education has been severely restricted. Not only is this a tragic situation, it also risks undermining the long-term development of Afghanistan.

In this context, the work of the Swedish Committee for Afghanistan is more important than ever before. SCA has been providing education to girls and boys in rural Afghanistan since the 1980s. We have seen the tangible positive effects that education has in local communities. This is why we have been clear in our criticism of closing schools for girls above grade 6 and have urged the de facto authorities (DFA) to swiftly take action to ensure that girls are able to return to education.

Limiting girls' and women's educational opportunities is not only an attack on human rights, it also has significant consequences, especially for the health sector and women's health. This is a perilous move that will have consequences for the whole of society given the risk of a significant rise in maternal and infant mortality.

The Taliban leadership's decision to ban women from working in non-governmental organisations (NGOs) came as a shock during the winter holidays in 2022. With more than 2 800 female employees, it has been important for the Swedish Committee for Afghanistan to minimise the consequences of this decision for the sake of our own operations and for our staff. Fortunately, the majority of our

female employees have been able to continue working despite the edict as they work in the health sector and in the education system below grade 6, both of which are exempt. On this issue too, SCA has made its criticism clear and has engaged in dialogue, with other NGOs, to draw attention to the far-reaching consequences of the decision.

The humanitarian situation in Afghanistan is alarming and international aid is more important than ever to ensure that the situation does not deteriorate further. With a population already suffering from poverty, starvation and a lack of basic public services, there is a massive need for wide-ranging support and engagement from the outside world.

However, the donor community has difficult decisions to make. How can the outside world continue to support the Afghan people without legitimising the Taliban regime?

At SCA, we are firmly determined to continue our important work. In the past year, as in the previous 40 years, our aid and engagement has been focused on supporting the most vulnerable, predominantly women and girls, by continuing to provide access to services including education and healthcare. We are aware that we face immense challenges, but we also recognise that our work is more important than ever.

In this annual report we not only want to provide an account of what we have achieved in the past year, we also want to provide an insight into how we are planning to continue our work in the future.

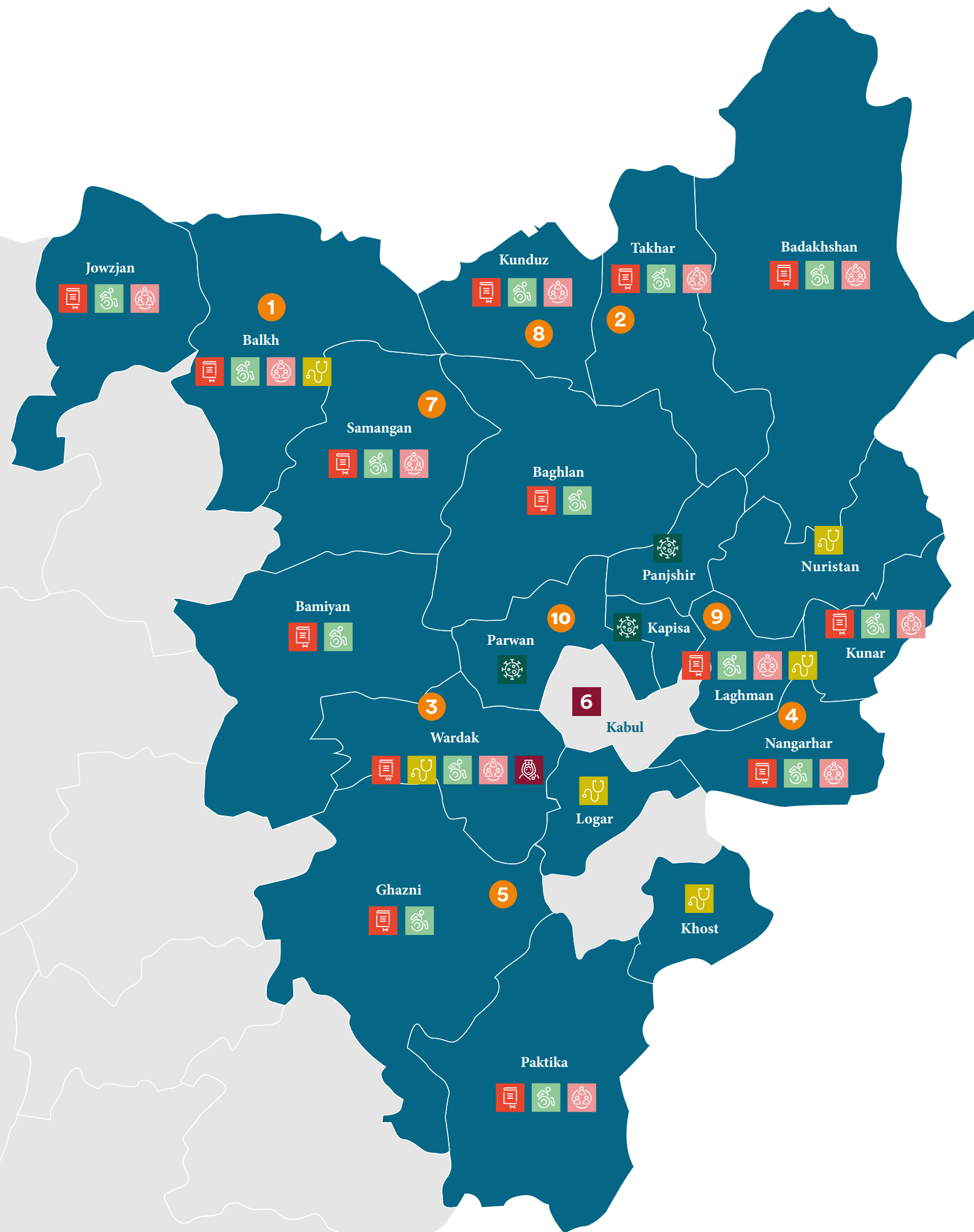
I would like to conclude by thanking everyone who works for the Swedish Committee for Afghanistan for the amazing job they do, and thanking all our members for their engagement and perseverance in a difficult time. I hope that this annual report provides a picture of the organisation's capacity to continue its important work despite recurring challenges. ■



Azadeh Rojhan

Chair

SWEDISH COMMITTEE FOR AFGHANISTAN





REGIONAL OFFICES

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

Some of SCA's work



Education

SCA provided education to more than 133 000 children during the year. 64 percent of them were girls.



Healthcare

In 2022, more than 2.5 million patient visits were made to SCA's healthcare facilities. Almost 1.4 million were made by women.



Training midwives and nurses

During the year, 46 midwives graduated from SCA training programs.



Rehabilitation

20 000 people with disabilities received physiotherapy in 2022. 18 000 received some form of orthopaedic aid.



COVID-19

SCA is responsible for combating transmission and caring for the sick in three provinces.



Livelihoods

During the year, SCA supported the formation of almost 1 300 savings groups. SCA's efforts to improve livelihoods and increase the resilience of local communities reached almost 270 000 people during the year.

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 AFGHANISTAN'S population are *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 attacks, 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 denied 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 assessed to have increased to 4.3 million at the end of 2021¹. 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 integrated and have their rights met is a major challenge for Afghanistan's schools and health care system. ■

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1 Migration Data Portal:  
<https://www.migrationdataportal.org/afghanistan/internal-displacement>

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 fight poverty, SCA works in many sectors and predominantly uses three overarching methods:**

**Capacity building:** support to community councils and local organisations to strengthen their capacity to create change themselves.

**Service delivery:** 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 community development 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 2022 and contains information about:**

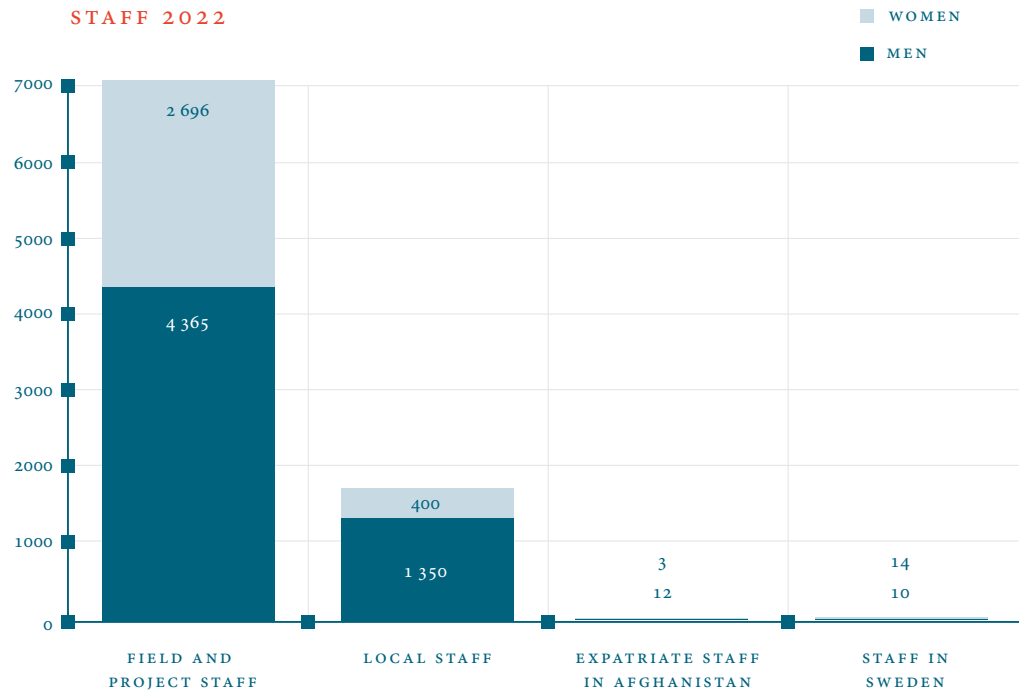
- SCA as a non-profit organisation in the management report 65 – 72
- Operating expenditure in 2022 on pages 84–85
- Operating areas and geographical coverage on pages 6–7
- Target groups, their situation and priorities on pages 8–10
- SCA's resources on pages 12–13
- SCA's practical operations on pages 24–55
- The impacts we want to achieve in the longer term on pages 65–67
- How we measure and define our performance on pages 67–72



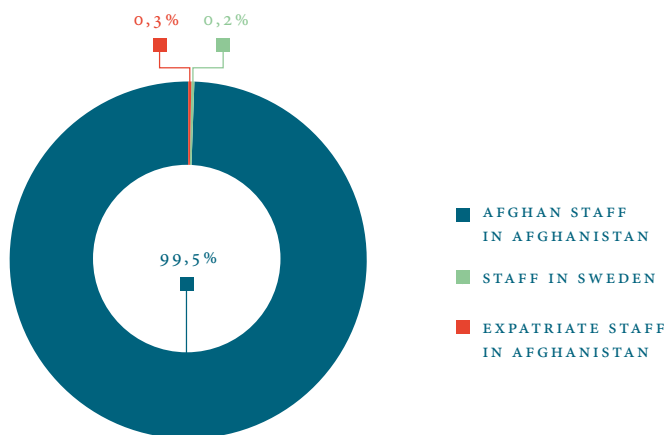
# Resources

SCA had 3289 members in eleven local chapters in Sweden in 2022.

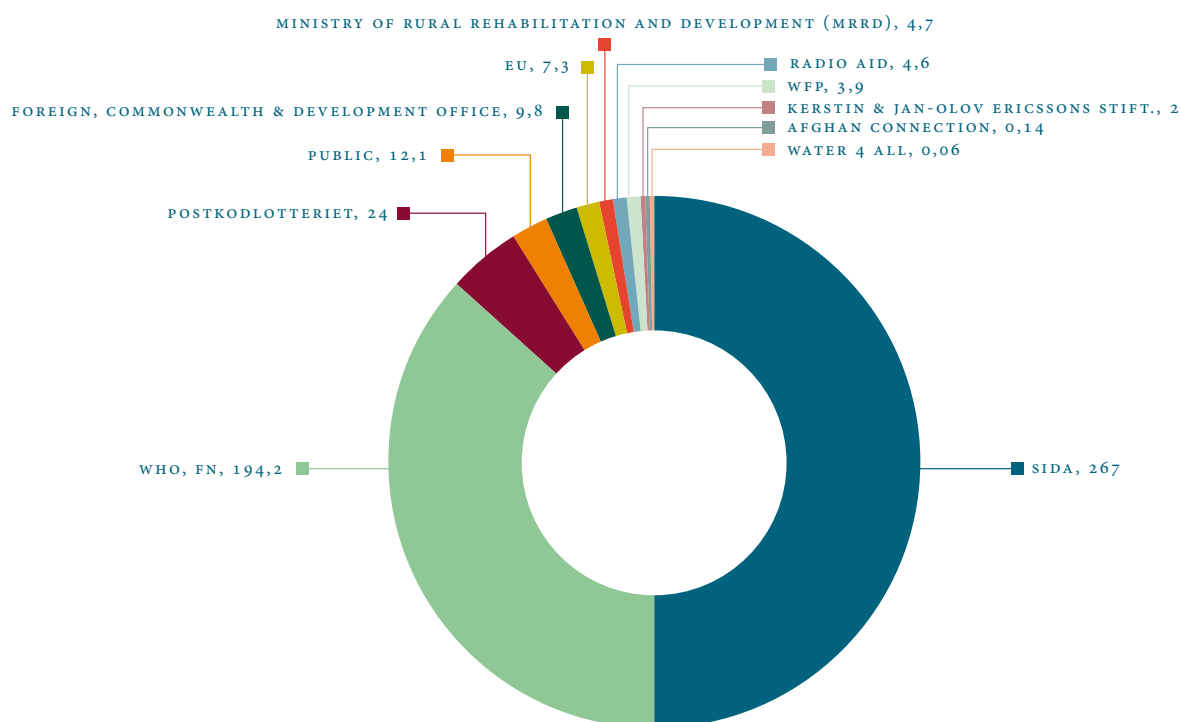
The number of staff in 2022 was 8827.  
Of these 24 were based in Sweden.



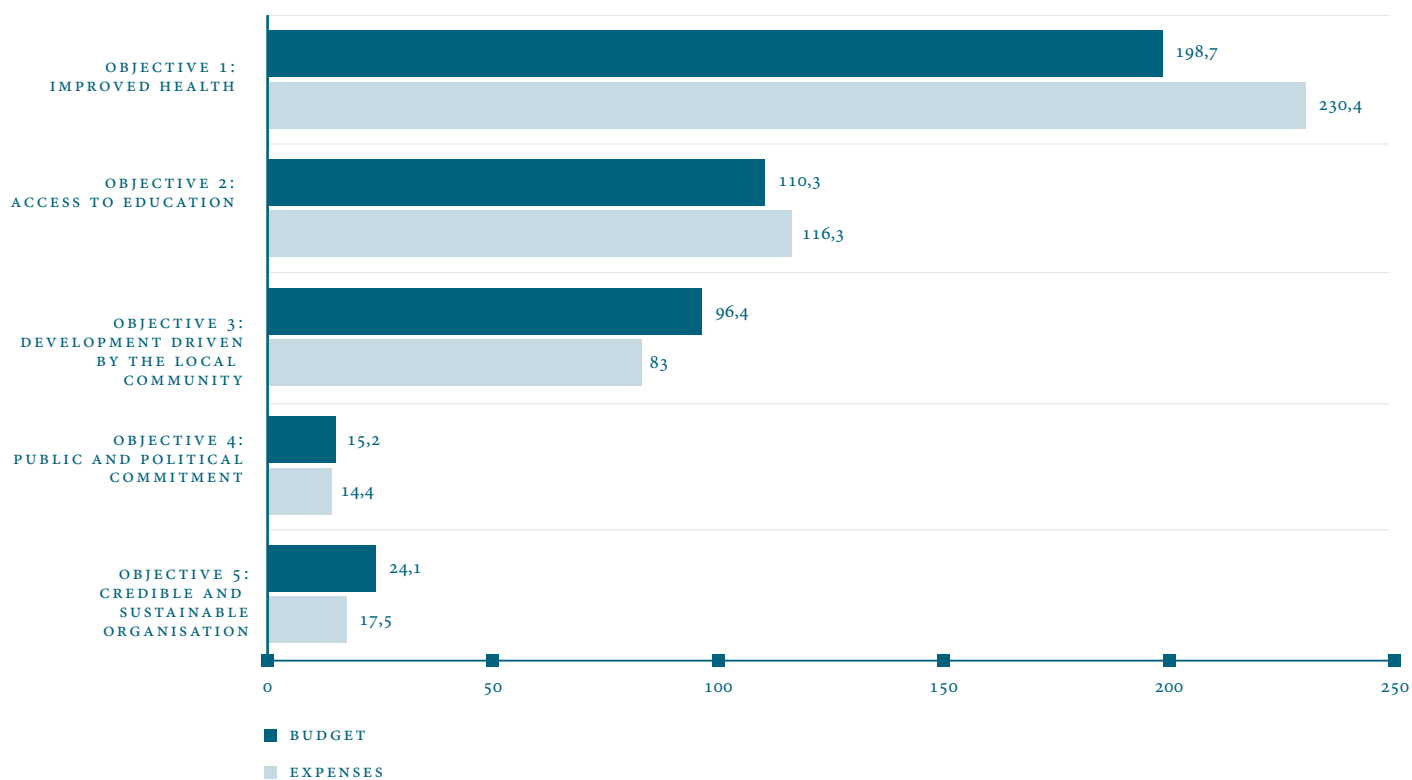
## INTERNATIONAL AND AFGHAN STAFF RESPECTIVELY



## DONORS 2022, IN MSEK



## USE OF RESOURCES IN RELATION TO OBJECTIVE IN 2022 (MSEK)



# The situation in Afghanistan in 2022

ON 1 JANUARY 2022, the Taliban had been governing Afghanistan for just over four months and there was still great uncertainty as to how the new regime would exercise its power. Many, not least women and minority groups, feared a return to the brutality of the Taliban regime of 1996–2001. At the same time, the regime's spokespeople made statements that could be interpreted as indicating that the Taliban movement's leadership was now more tolerant.

By the end of the year, there was no longer any doubt. Step by step, the supreme Taliban leadership in Kandahar, led by spiritual leader Hibatullah Akhundzada, had moved towards greater repression of civil society and political opposition. Women's rights in particular had been circumscribed by a number of decisions and edicts, sometimes explicitly contradicting the development that other leading Taliban had said they wished to see. The most conservative members of the Taliban movement seemed to have the upper hand, but the movement appeared to be split, with powerful internal tensions between different interests, more or less conservative forces and between groups from different parts of the country.

Hundreds of thousands of Afghans were evacuated or fled as refugees in autumn 2021, and at the same time, Afghanistan was cut off from the outside world, politically and economically. Deep mutual mistrust between the Taliban and the rest of the world, and deadlocked positions in international relations, continued to make themselves felt in 2022.

Poverty and the number of people in acute need grew rapidly in the winter of 2021–2022, partly because no bank transfers were able to be made. The situation was also critical for SCA up until just before the start of the year when the first transports of cash to the country were able to be made thanks to the efforts of the UN.

The direct and indirect repression exercised by the Taliban affected the whole of society. Perhaps the most serious aspect was that from the point at which the Taliban took

## The Taliban – Afghanistan's de facto authorities

The Taliban are not recognised as the legitimate government of Afghanistan by any other state. Like most international actors, SCA refers to the government/the Taliban as the country's de facto authorities, DFA.

power in 2021, girls were banned from attending school in grades 7 to 12. However, over the winter hopes remained that the Taliban would keep their word and that the ban would only be temporary. The Taliban claimed to be heading a caretaker government, an interim solution until a more inclusive government was able to take over. However they showed no signs of working for such an outcome during the year.

In January 2022, Norway invited the Taliban leadership and Western diplomats to a meeting, a move viewed by many as being surprising and controversial. Foreign Minister of the de facto authorities in Afghanistan (DFA), Amir Khan Muttaqi met representatives of the USA, France, the UK, Italy, Norway and the EU – but also Afghans in exile and human rights organisations. Norway intended the meeting to build dialogue, but the humanitarian crisis has worsened and dialogue is rare; instead relations with the outside world have deteriorated.

## Humanitarian crisis – social and economic factors

The situation of one of the world's most vulnerable populations deteriorated dramatically in 2022. Afghanistan's GDP fell by an estimated up to 35 percent after the Taliban seized power. At the same time, the prices of essential supplies soared and it was estimated that 700 000 people would lose their jobs.

## GDP in Afghanistan

### 2012:

USD 663/per person per year

### 2019:

USD 500/per person per year

### 2021:

USD 369/per person per year

Source World Bank, exchange rates January 2023.

› At the start of the year, it was estimated that the regime change had placed 24.4 million people in need of humanitarian assistance. Food shortages increased at a catastrophic rate. 9 million Afghans found themselves in what was termed “emergency food insecurity”.<sup>1</sup>

The combined impacts from several factors made the situation extremely serious. As the world dismantled its military and financial support to the Afghan state in 2014–2021, the country’s economy shrank. The abrupt freezing of all development assistance to the Afghan state in autumn 2021 led to mass unemployment, the deterioration of public services and the stagnation of local economies. Millions of people’s livelihoods were affected.

The majority of the Afghanistan population is self-sufficient and depends on farming or livestock for their livelihood. The country is one of the most vulnerable in the world to climate change, and the consequences will be greatest for that part of the population that is already economically vulnerable. Even at the start of the year, much of the population had already exhausted all so-called survival strategies, in other words, short term, but ultimately harmful solutions to survive. Such strategies may involve slaughtering livestock needed in production, getting into debt without knowing how the loan will be paid back, or taking children out of school for financial reasons.

**“A humanitarian crisis of incredible proportions...”**

... has grown even more complex and severe since the Taliban took control. Job losses, lack of cash and soaring prices are creating a new class of hungry in Afghanistan. 19.9 million Afghans are not consuming enough food.”

Source WFP: <https://www.wfp.org/emergencies/afghanistan-emergency>

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1 High-level Pledging Event on Supporting the Humanitarian Response in Afghanistan 2022 | OCHA (unocha.org)

In 2022 Afghanistan suffered a severe drought for the third year in a row and failed harvests increased the need to import basic goods such as grain. Due to the war in Ukraine, prices on the global market hit record levels. At the same time, Afghanistan was cut off from the international banking system and found it difficult to import or export anything at all.

On 11 January 2022, the UN made the largest ever appeal for a single country: USD 4.4 billion for humanitarian operations in Afghanistan in 2022. An additional USD 600 million was sought for operations geared towards Afghan refugees in neighbouring countries. However, the High-Level ›



Old bread for sale on the street. Photo: Jawad Nabizada

“There was therefore huge disappointment the night before this date when the Taliban announced that despite earlier promises, girls in grades 7–12 would not be allowed to resume their education.”

- › Pledging Event on Supporting the Humanitarian Response in Afghanistan in March 2022 failed to achieve its aim. The UK, USA, Germany and the EU put up the majority of the funding promised, but the commitments made only amounted to just over half of the amount sought.

How was the world to react?

The Taliban takeover the previous year had major implications for development efforts in the country in 2022. Up until 2021, much of the outside support was channelled through a joint international fund, the Afghanistan Reconstruction Trust Fund (ARTF). This funding was immediately halted to prevent the Taliban from benefitting from foreign aid. For example, the healthcare carried out by SCA and other organisations was formerly funded by international funding paid via the Afghan government. In 2022, healthcare was instead financed directly via the UN's organisation to prevent the DFA from gaining influence and access to the funding. The same system applied in the education sector.

The consequence was a complex development whereby the outside world attempted to maintain the Afghan economy to some extent to avoid exacerbating the humanitarian disaster. However, at the same time, the international

Cash to Afghanistan

On 1 December 2021, the UN started to fly in cash with which it could fund its operations. SCA and other organisations were also assisted by the UN, both with financing and with bringing in money. USD 1.63 billion was flown into Afghanistan between 1 December 2021 and 14 November 2022.

221207_sg_report_on_afghanistan_s.2022.g16.pdf
(unmissions.org)

“(...) life is worse for Afghans than any time in the past ten years – worse than for anyone on our planet.”

In December, just over a year since the Taliban seized power, Gallup published a survey that showed that 26 percent of all those questioned rated their life as 0 on a scale of 10–0. On average the population rated their lives as 1.3 on the same scale. 98 percent of women and 97 percent of men say they are “suffering”.

Afghans Lose Hope Under the Taliban (gallup.com)

community stopped financing the government system it had spent the previous 20 years building up. Instead parallel structures began to be constructed, through the UN, in order to be able to get services such as healthcare and education to the population. Governments around the world proclaimed that only humanitarian aid could be given to Afghanistan so as not to benefit the Taliban. This led to interventions such as education being redefined from “development assistance” to “humanitarian aid”.

Politicians also hoped that more support would be able to be given directly to aid organisations, which to some extent were expected to be able to replace the state that the world was refusing to cooperate with. In practice, for example, this meant that UNICEF financed teachers' pay in community schools (including those run by SCA) and the state paid teachers' salaries in government-run schools. No aid was paid to authorities or other education structures. The state that the outside world had helped to build in 2002–2021, rapidly started to collapse.

A major blow to the right of girls to an education

When the Taliban took over power, all the schools in Afghanistan were closed temporarily. Over time, as the ›



The road to a maternal and child health centre in Sar-e Kunda. Photo: Anna Ek

- › DEA deemed it possible, the majority of schools reopened, with one important exception – education for girls in grades 7–12. During the winter, the message was that everyone would be able to return to school when the school year began on 23 March. There was therefore huge disappointment the night before this date when the Taliban announced that despite earlier promises, girls in grade 7–12 would not be allowed to resume their education. That decision shaped relations with the rest of the world for the rest of the year. It did not appear as though hopes that the Taliban would be open to education and to women's rights would be realised. Discussion in the international community now intensified regarding how, if at all, it could put pressure on the Taliban to live up to its talk of rights. After some caution and hopes of dialogue, some now started to argue that all support – including humanitarian aid – should be withdrawn.

Human rights, women's rights

During the year, the Taliban continued to enforce restrictions and tear up formal progress made in the past twenty

Last place 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)

years. In the cities there were minor protests against restrictions and discrimination but these were rapidly dispersed by the organisers themselves or were suppressed by the police and the authorities. Demonstrations supporting the rights of girls to education were also held in rural areas. At several of these, school students, women and representatives of community councils protested against the official decision. Nowhere in Afghanistan were confrontational protests seen similar to those that took place in neighbouring Iran, ›

“There are reports of arbitrary arrests, torture and other ill-treatment, summary executions and enforced disappearances.”

Statistics – approximate or inaccurate

Statistical data on Afghanistan is at best an approximation. Data on population size are estimates and data on social factors such as education, health or finances suffer from the same or accumulated margins of error.

- › although rights and democracy activists on both sides of the border emphasised solidarity and a common purpose.

Women in Afghanistan are among the most vulnerable in the world, however this is measured. The role of women has long been a central and symbolic issue and the Taliban have often stated that they will never bend to the outside world. The Taliban do not recognise the term “human rights” and instead refer to “rights within Islamic law”. Women’s access to education and to earn a living was increasingly circumscribed during the year. Nor did the economic and humanitarian crisis affect everyone equally. Households in which women are the main earner were – and remain – particularly affected. They are poorer than average and at the same time, the restrictions placed on their freedom of movement by the DFA mean women have worse opportunities to earn a living.

Opinion as to how best to address women’s rights has also been divided among actors and to a certain extent split civil society in the period after the takeover. Some organisations and actors take the view that even humanitarian and life-saving interventions must be halted until the Taliban fully guarantee human rights, or lose power. Others consider that such an approach would lead to great suffering and the deaths of many people, without necessarily forcing the Taliban to change its policy.

Crippling pressure on civil society

Harassment, threats and violence towards women’s rights activists and human rights defenders continued during the year. Civil society’s room for manoeuvre significantly shrank. A survey conducted by UNOCHA found that more than half of all aid organisations in the country at the start of 2022 had halted their programmes.² However, the main reason for this was not orders or harassment from government authorities but a lack of cash flow because international funding could not reach them via the banking system. International donors largely redirected their

support to international organisations, thus abandoning local civil society to its fate.

The media and journalists were also under pressure. Only a few local newsrooms continued to report on domestic developments and many foreign correspondents did not have their visas renewed.

Systematic discrimination – not just against women

In September, UN Special Rapporteur Richard Benet submitted his first report on human rights to the UN General Assembly. He sharply criticised the Taliban’s oppression of women and the fact that women had almost completely been excluded from public life. However, discrimination and oppression not only affected women. The report found that religious and ethnic minorities, especially Hazara and Shia Muslims, were suffering persecution under Taliban rule.

“There are reports of arbitrary arrests, torture and other ill-treatment, summary executions and enforced disappearances. There are also reports of an increase in inflammatory speech, both online and in some mosques during Friday prayers, including calls for Hazaras to be killed.”³

One key reason for the vulnerability of the Hazaras was ISKP’s recurring attacks on mosques, schools and markets frequented by Shia Muslims, especially Hazaras. ISKP (*Islamic State in Khorasan Province*) is the name of Islamic State, IS, in Afghanistan. The attacks showed that the DFA were not capable of protecting the population and that there was widespread impunity for crimes against minorities.

The Taliban, the State and politics

The Taliban movement is not a cohesive entity; it consists of several centres of power and interests and is affected by ›

2 Afghanistan: Rapid Capacity Survey – Summary Report (December) – Afghanistan | ReliefWeb

3 A/HRC/51/6: Situation of human rights in Afghanistan - Report of the Special Rapporteur on the situation of human rights in Afghanistan

Facts about Afghanistan

	Afghanistan	Sweden	Source
Estimated population	40.7 million	10.2 million	UNFPA, 2021
Life expectancy at birth	Women: 67 Men: 64	Women: 85 Men: 81	UNFPA, 2021
No. of children per woman	4.0	1.8	UNFPA, 2021
Maternal mortality per 100 000 live births	638	4	UNFPA, 2017
Child mortality under the age of 5, per 1 000	58	3	World Bank, 2020
GDP per capita per year	USD 368.8	USD 61 028.7	World Bank, 2021
CO₂ emissions per capita	0.2 tonnes	3.5 tonnes	World Bank, 2019

SCA works directly and locally to uphold human rights

SCA believes that human rights are universal – whether they are expressed in international conventions or in progressive Islamic discourse – but that the path to realising them is context-dependent and progress is made one step at a time. The work is often slow but fosters lasting change. Local ownership, problem formulation and managing counter-reactions are crucial.

Built on experience

SCA's work builds on four decades of experience of flexibility in negotiating with those in power to practically and locally achieve the upholding of human rights, for example. Working with target groups and national staff has given SCA a deep understanding of the context, the culture and Islamic values. This makes it possible to gain acceptance and create locally acceptable solutions hand in hand with communities. It worked under the Taliban government of the 1990s and it still works today. Problems and solutions are both contextual. If the current situation only allows certain progress towards rights in certain geographical or thematic areas, such as education or health, this is still worth supporting. In the same way, SCA is opposed to the "all or nothing" approach advocated by some institutions and donor countries, in other words that all aid is conditional on the DFA unconditionally rescinding many of their edicts. It is probable that this would only lead to no rights at all being met.

SCA will therefore:

- Pause operations in thematic and geographical areas where we would otherwise be forced to discriminate but continue work in other areas.

- Work intensively to resolve the problems in the paused operations and find locally acceptable solutions that do not discriminate.
- Coordinate and work with the DFA at a technical level where the DFA have the mandate to provide public services.
- Lobby the DFA for reform and human rights.
- Offer capacity support, such as training, to the DFA, seeking to better meet the legitimate needs and rights of SCA's target groups.

SCA will not:

- Discriminate based on sex, ethnicity, religion or political affiliation.
- Accept activities that support or institutionalise discrimination.
- Accept demands that jeopardise social justice or SCA's operational independence.

EXAMPLE: If both boys and girls are allowed to attend school up to grade 6 in a certain province but only boys are allowed to attend school up to grade 12, SCA will continue to support education up to grade 6 in that same province. What SCA does must be applicable to both men and women, boys and girls.

The context affects SCA

Poverty

Poverty continued to be exacerbated by the economic crisis, especially among SCA's target groups. The fact that today the majority of Afghans do not have sufficient food, that fewer and fewer have a health clinic that they can visit and fewer and fewer are attending school will have far-reaching effects on society. The demands on SCA will increase in the future and a clear increase in the numbers of people seeking healthcare was seen even in 2022. Similarly, the number of girls in SCA's schools increased when they could no longer attend schools that had stopped teaching girls in grades 7 to 12.

Funding

Russia's war against Ukraine led to reprioritisation and barely half of the financing needed was pledged at the international donor conference. In Sweden and several other countries, policy shifted towards a more negative view of development cooperation in favour of humanitarian aid and assistance as an instrument in developing their own trade. Following the election in Sweden, it was clear that the scope for development assistance was going to shrink. Despite this, SCA's budget increased by 38 percent in 2022. This increase was mainly due to the enormous need for action to tackle the humanitarian crisis. In this situation, SCA was prepared to take on the responsibility and expand its work in rural development, among other things, one of whose aims is to improve opportunities for the population to earn a livelihood. Funding largely came via various UN bodies. This means that during the year SCA diversified its base of funding bodies, which has been a longstanding ambition. At the same time, this diversification was not predominantly the result of targeted efforts but was due to external circumstances.

The Taliban's influence over the state and changes in financing have also meant that SCA has greatly needed to adapt to new rules and follow the restrictions of donor countries as to how funding may be used, where funds may not be transferred to the Afghan state, with limited exceptions made for taxes and fees, for example. The Swedish International Development Cooperation Agency (Sida) is SCA's most important partner in Sweden and our largest source of funding. Cooperation has been very good and constructive during the year, in a time of great uncertainty regarding aid.

The state

The de facto authorities (DFA), the international community via the UN, and the organisations that carry out the work were often involved in a tug-of-war for resources and influence during the year. The DFA demanded influence over the implementation and allocation of resources while simultaneously introducing bureaucracy and decision-making processes that hindered organisations providing services on the ground. For SCA, for example, this meant difficulties with recruitment and domestic travel, demands from those in power locally as to how operations were to be carried out, or demands from authorities to be allowed to influence appointments to posts. When SCA refused to be influenced, in many cases the result was delays to SCA's work. The fact that armed conflict had ceased in practice opened other areas of conflict that were expressed in the form of internal battles for resources and roles. Many of those in power were under pressure to generate income from their positions. Mandates were unclear, government authorities and ministries repeatedly referred upwards to edicts from the Taliban leadership, and no clarification was received from above. All in all, this led to very difficult circumstances for SCA despite the cessation of the armed conflict.

Local and central administration

Historically, conflicts in Afghanistan have often had a clear urban-rural dimension, with ambitions to centralise power, resources and values. During the year, the Taliban showed signs of wanting to build parallel systems to push through decisions, for example by setting up religious councils in the provinces, subordinate to leader Hibatullah Akhundzada in Kandahar. This may be an expression of political divisions within the Taliban movement but it may also be an indication that the authorities are not sufficiently considered to be implementing the decisions of the leadership. SCA has often taken advantage of the fact that the edicts issued by the Taliban leadership often leave a great deal open to local decisions and practices. This is especially true in the case of education where there is at times quite strong dissatisfaction with the policies of the supreme leadership. Community councils are often keen for girls to have access to education and local authorities can be surprisingly flexible.

Civil society

Modern civil society is dominated by international organisations together with smaller Afghan organisations mainly in the cities. The traditional community councils dominate in rural areas. At the same time, local organisations have emerged to represent people with disabilities, teachers or other professional groups. Local civil society was weakened further during the year, affecting SCA's opportunities to enter into partnerships with these organisations on advocacy, for example. The DFA also displays a very limited insight into what modern civil society is or does, instead seeing it largely as an enforcer or part of its own exercising of authority, applying heavy pressure as a result. The traditional Afghan civil society, community councils and similar structures largely continue to be accepted by the DFA.

The consequences of environmental and climate change, predominantly drought, are a recurring problem. By global standards, Afghanistan is twice as vulnerable as the average country and forecasts point to a continued negative trend.

Russia's war against Ukraine

For the Afghan population, the war means price rises for basic goods such as grain, fuel and electricity. The war caused a global economic downturn which affected the priorities and economic conditions of donor countries; for example there was a major impact on the political agenda and aid, as well as on the ability of private individuals to donate money to SCA's work.

Conflict and violence

The level of conflict remained low during the year and the number of violent incidents and terrorist attacks was limited. This simplified the monitoring of SCA's operations and enabled target groups to seek healthcare, for example, more easily.

Flight

Migration and flight have long been a complicating factor placing a strain on Afghanistan's already limited resources and public services. Many people attempted to leave the country due to the loss of future prospects, poverty and vulnerability. This largely involved professional, educated women with family in other countries. SCA was also affected when staff left the country, and recruiting new personnel was a major challenge for the organisation.

The situation of women became acute during the year – inside and outside SCA.

Afghanistan is one of the most gender-segregated countries in the world, but with wide variation across the country and depending on the context. The edicts issued by the Taliban during the year meant that SCA's female staff were expected to wear concealing clothing and not to work in the same room as male colleagues, and to be accompanied by a male relative on long journeys. This discrimination makes it more difficult for SCA to reach women, a priority target group, with its work.

SCA has an obligation to defend the rights and opportunities that have been won by all

means, and must not contribute towards exclusion or discrimination. The organisation has therefore carried out extensive work to retain its female staff and to recruit more. When the DFA's decision not to allow women in NGOs came in December, the situation became acute and women in the offices had to start working from home wherever possible. Following extensive adjustments, many of SCA's female staff were able to return to work in their offices after the end of the year. The operations that cannot be carried out for both men and women due to discriminatory restrictions have been paused.

- › developments inside and outside Afghanistan. One challenge for the Taliban's leaders during the year was formulating policy, governing and allocating resources in a way that the majority of the movement could accept. When the Taliban seized power, they also took over the state authorities and administration, with their inherent interests and prevailing power relations.

The Taliban consistently strove to maintain central elements of the government administration they had taken over. This was especially clear in terms of the financial administration. The DFA rapidly took control of tax collection and customs duties, while cracking down on corruption. In May, the Taliban were therefore able to present a budget of AFN 231 billion, equivalent to SEK 26.4 billion. This corresponded to a mere half of the former government's budget for 2021, which was largely financed by the international community. The budget of the DFA was the first in 150 years without international financing.

A large proportion of its income came from taxes on small-scale agriculture, which can be a severe burden over time, especially when crops fail. In reality, it also meant major financial transfers from rural areas to the cities, without the population out in the provinces having the same access to infrastructure and public services. However, in 2022, the DFA invested in a number of infrastructure projects in the country, including a large irrigation channel, a vast project claimed to provide 200 000 jobs, irrigate large areas and flow through three provinces. What was not maintained was reporting on how the state was spending its tax income. The budget only gave a rough idea of expenditure and in the long run this may become a source of dissatisfaction if no reporting is provided to show how tax revenue is translated into benefits for the population, especially if the budget fails to result in tangible improvements to services.

Politically, during the year the Taliban seemed to focus on ideology, pushing their policies through step by step and keeping the movement together. The Taliban's

ideological leadership stemmed from the spiritual leader (Amir al-Mu'minin) Hibatullah Akhundzada in Kandahar and the religious council with which he surrounded himself. Other interests and spheres of power opposed his edicts to a certain extent, both within the leadership of the Taliban movement and within the state administration. When government ministers did not share the same goals or agenda as the supreme leadership, they were sometimes circumvented by the senior leadership appointing loyal staff in the ministries. Since mid-2022, there has been an increase in direct appointments of ministers and governors from Kandahar. Similarly, religious councils were appointed at provincial level, subordinate to the supreme leadership in Kandahar, to ensure better compliance with central edicts.

The practical implementation of policies in areas such as education and healthcare was largely left to the ministries of the DFA, which often struggled with implementing orders from Kandahar. Although the Taliban strove for centralised government, the outcome was often a transfer of power to the provinces, or even down to districts, as central authorities neither could nor wanted to implement the orders from above.

Dialogue with the outside world

During the year, diplomats described deep and mutual distrust, with the Taliban saying that although the West had withdrawn its troops, they were instead punishing the Afghans by means of an economic war and sanctions that were causing a humanitarian crisis.

There was very little international presence maintained in Kabul during the year and talks were conducted via representatives on brief visits to the country. The diplomatic corps were mainly based in Doha without direct contact with the government in Kabul and even less with the leadership in Kandahar. The Swedish Embassy continued to operate from Stockholm during the year.

“Another tough blow came late in the year on 21 December, when the de facto authorities announced that women would no longer be allowed at universities.”

- › The decision of the DFA in March to continue to keep schools closed to girls above grade 6 outraged the rest of the world and relations became further entrenched. All attempts at condemnation and pressure from the international community proved fruitless, however, even the many powerful objections from Muslim countries and academic institutions, including scholars of Deobandi, the religious movement from which the Taliban originated.

The situation became even more critical when al-Qaeda leader Ayman al-Zawahiri was killed by a USA drone in a residential building in Kabul on 31 July. In discussions before the USA withdrawal, the Taliban had promised not to give sanctuary to al-Qaeda or other terrorist groups, but were now revealed to have been harbouring its leader in their capital. The event further eroded relations between the Taliban and the rest of the world.

Relations between the Taliban and countries such as Russia, Iran and China were somewhat better. During the year the Taliban continued their diplomacy towards these countries and neighbours in Central Asia. Agreements on trade routes via Uzbekistan and Kyrgyzstan were entered into with China. Russia allowed Afghanistan to buy fuel, LPG and wheat despite the prevailing sanctions. None of these countries expressed any significant criticism of the Taliban's domestic policy and continued to emphasise the need for stability.

Relations between Afghanistan and Pakistan are historically sensitive and complex. In November, Pakistan made common cause with China, expressing the importance of continued development assistance to Afghanistan and that the country should be included in the economic corridor between China and Pakistan. While 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. During the year, several minor conflicts erupted with firing across the border between the countries. Pakistan accused the Afghan de

facto authorities of giving sanctuary to the Pakistani Tehrik-e-Taliban (TTP), whose aim is to overthrow the Pakistani government and create an emirate.

Iran continued to be an important trade partner during the year but several issues place relations under strain. There were protests in Afghanistan against the treatment of Afghans and especially Afghan refugees in Iran. On the Iranian side, Afghanistan's regulation of shared water resources is an important issue. Several armed incidents also occurred in the border area between the two countries.

Afghanistan in Sweden

The political context in Sweden was dominated by the general election on 11 September. Political debate increasingly revolved around Sweden's security in relation to Russia's war of aggression against Ukraine, Sweden's application to join NATO and organised crime. A strained economic situation with rising inflation and soaring energy prices caused concern.

When refugees from Ukraine started to reach Sweden in the spring, the Government decided to cut the aid budget to fund refugee reception. When the refugee forecast was revised downwards, the cuts were also reduced, finally settling at 10.5 percent. Uncertainty about the amount of funding they would receive was a major blow to many organisations, with the consequence that many operations and partnerships were suspended.

Some political parties in Sweden have long been sceptical about aid and its results. The coalition government that took office after the 2022 election changed the focus of aid to more clearly protect Sweden's foreign policy, trade policy and migration policy interests. An efficiency agenda and a three-year aid framework meant that the target decided on by the Swedish Riksdag in 1968, that Sweden's aid should constitute one percent of GNI, was abandoned. Additionally, it was decided that aid to Ukraine was to be a priority. Information and communication activities were ›

Ban on drugs – but record incomes

In 2022, the land area used for growing opium poppies increased by 32 percent from the previous year to 233 000 hectares, an area that can be compared with that of the Swedish island of Öland (134 200 hectares). The production of methamphetamine is reported to have increased significantly in recent years.

In April 2022 the DFA issued a ban on the growing, transport and sale of opium and other narcotics. All breaches were to be punished under Sharia law. The decision led to a sharp rise in the price of heroin on the global market.

However, the decision was not implemented until after the harvest. The price rise combined with the financial crisis meant that the proportion of income from farming, and thus of the economy, attributable to narcotics increased from 9 to 29 percent – a record high.

There is considerable uncertainty as to how the DFA will enforce the ban going forward, but many actors have powerful incentives to continue growing and exporting opium.

*OPIUM CULTIVATION IN AFGHANISTAN
Latest findings and emerging threats UNODC
Research Brief November 2022*

- › down-prioritised. There was a greater focus on humanitarian assistance but less core funding to the UN institutions. Sweden continued to stand by its long-term commitment to Afghanistan and in June the Government passed a decision on a strategy for development cooperation with Afghanistan for 2022–2024.

Oppression intensified towards the end of the year

Many observers seemed equally surprised by the Taliban's consistent transformation of society in 2022 as they had been by their taking power the previous year. The year began with dialogue but following the extension of the ban on the education of girls in grades 7–12 in March, dialogue became almost non-existent.

Another tough blow came late in the year on 21 December, when the DFA announced that women would no longer be allowed at universities. The decision outraged the whole world, partly because the universities remaining open up to that point had hinted at a possibility that the Taliban might change their minds about education for girls in grades 7–12. Much of that hope now drained away. Protests were heard around the country and internationally, not least in Muslim countries.

Three days later came the news that Afghan women were banned from working for non-governmental organisations (NGOs). The ban had immediate and drastic consequences. Many public services, including in education, rehabilitation and healthcare are provided by these kinds of organisations, often foreign ones. In a gender-segregated country like Afghanistan, female staff are absolutely essential to ensuring that services reach women. A few days later, exceptions were granted for healthcare and parts of other sectors but the decision makes it considerably more difficult to carry out both development work and humanitarian work.

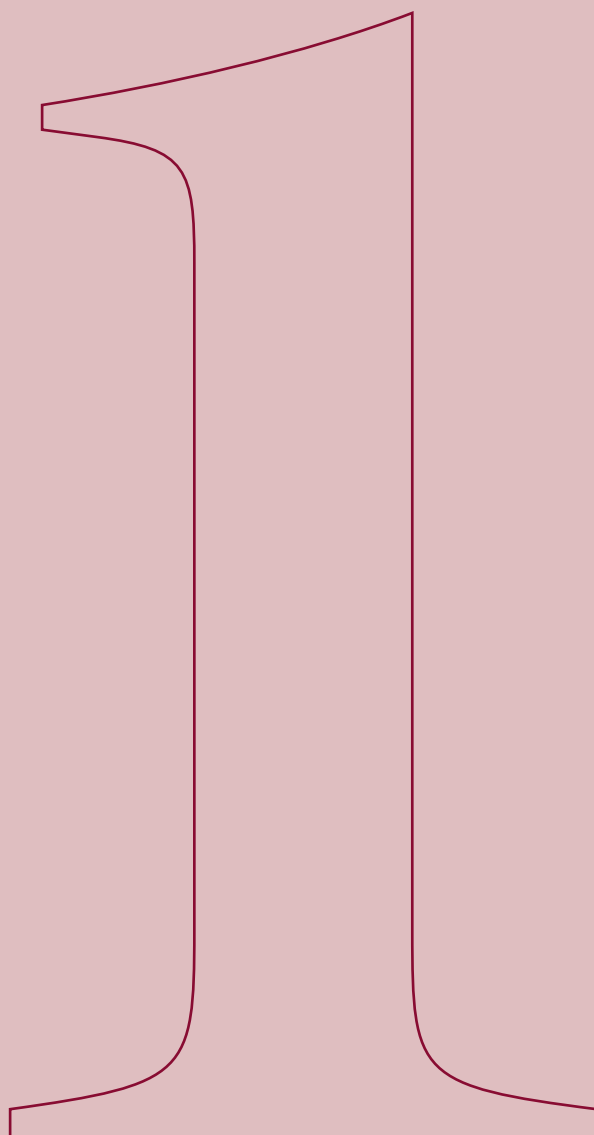
The ban led to a crisis in many organisations and caused a rift in the donor community between those who felt that

support for basic services must continue as far as possible and those who advocated a more principled position in which aid was frozen.

It remains clear after 2022 that the DFA are not moving towards either more inclusive or moderate policies. The question is how far they will go, and where the DFA will turn if the West also suspends operations that save lives, and how the starving population of Afghanistan will survive. ■

Objective 1

Fair and better healthcare



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

Afghanistan in brief

- 55 percent of Afghanistan's population were experiencing high levels of acute food shortages in 2022.
- Almost 210 000 of just over 1.1 million people tested were positive for COVID-19.
- 19 percent of rural households lacked access to healthcare in or close to their local communities.
- 800 000 Afghans are living with a severe disability.

SCA's goals: Better health and nutrition

- Improved access to and use of good quality healthcare.
- Better knowledge of how to prevent disease.
- Local organisations and professional associations becoming better at advocating for effective healthcare.
- Government authorities becoming better at providing sustainable, effective and inclusive healthcare.

In 2022

- SCA recorded more than 2.5 million patient visits in the provinces of Wardak and Nuristan, almost 1.4 million made by women.
- 33 400 children and 24 200 pregnant women were treated for acute malnutrition by SCA.
- 46 midwives graduated from SCA training courses.
- 42 midwifery clinics were set up in partnership with local communities.
- 20 000 people with disabilities received physiotherapy.
- 18 000 people with disabilities received technical aids such as crutches, prostheses and wheelchairs.

The situation in 2022

At the start of the year, an estimated 24.4 million people were in need of humanitarian assistance compared with 18.4 million in 2021⁴. This means that large parts of the population were crying out for healthcare, food or both. Women were harder hit than men, partly because the man in the family is often prioritised when there is not enough food for everyone and partly because the restrictions of the DFA made it harder for women and girls to access healthcare.

Financing and operation of healthcare was subject to huge changes and strains. Before August 2021 healthcare was largely run by organisations that, like SCA, had entered into contracts with the Afghan Ministry of Public Health after winning a tender. The funding came from the World Bank's Afghanistan Reconstruction Trust Fund (ARTF). After the regime change, financing was stopped, creating uncertainty and leading to short-term solutions. At the same time, the UN's organisations built new

structures to fund efforts, including healthcare, without the DFA being able to exercise influence or benefit. Funded by the World Bank, a project, the *Health Emergency Response* (HER) was created to cover the healthcare that had previously been provided under government contracts. The HER project is administered by UNICEF and SCA applied to continue to run healthcare in the provinces of Wardak and Nuristan, and to take over healthcare in Parwan, Logar and Kapisa, however, aware that the regulations stated that a maximum of three provinces could be won. In early 2023 it was clear that SCA would continue to provide healthcare in Wardak and Nuristan.

Other challenges during the year were the shortage of medicines and equipment, and several different outbreaks of disease including measles, COVID-19 and infectious parasitic diseases. The World Food Programme (WFP) estimated that 2 million children were malnourished due to food shortages.

4 Humanitarian Needs Overview, Afghanistan 2022

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

In 2022, SCA had entire responsibility for healthcare in the provinces of Wardak and Nuristan. SCA runs primary and specialist healthcare as well as preventive care. To increase access to good quality healthcare, especially in rural areas. Ensuring that essential and life-saving health services continued to be available despite the humanitarian crisis and uncertain funding was a high priority during the year.

Areas such as maternity care, vaccinations, combating malnutrition and rehabilitation were important parts of SCA's work. Training was provided on issues such as clean water, hygiene and sanitation to improve public health.

A shortage of trained healthcare staff was a challenge even before the Taliban seized power. Many educated women left Afghanistan in the winter of 2021–2022 and the humanitarian crisis meant an even greater need for staff. SCA continued to train midwives, physiotherapists and healthcare staff during the year.

Developments in 2022

The consequence of the Taliban takeover and the ensuing economic isolation and crisis was rising poverty coupled with a deterioration in access to food. More than half of Afghanistan's population were experiencing high levels of acute food shortages in 2022. The far-reaching consequences for public health are difficult to assess and there is also a lack of data to provide a comprehensive picture of the impact.

During the year, SCA continued to work to ensure wider access to healthcare under tough conditions. When SCA took over responsibility for healthcare in Nuristan in 2021 and applied for responsibility for Parwan, Logar and Kapisa in 2022, the vulnerability of these provinces was an important criterion.

More than 2.5 million patient visits were made to SCA's two hospitals and 112 clinics in Wardak and Nuristan, almost 1.4 million of them by women. Insecure and irregular funding meant that demand for healthcare exceeded supply, especially in the first half of the year. Nevertheless, SCA's hospitals and clinics continued to function, prioritising women, children and emergencies. A lack of medicines and equipment in the country placed the quality of healthcare at risk, an issue that SCA resolved through international procurement.

Operations to combat malnutrition continued during the year and were expanded to 13 new local communities. More than 33 000 children, half of whom were girls, and more than 24 000 pregnant women were treated for acute malnutrition. This was twice as many women as the organisation had planned for and almost five times as many as the previous year. The number of children also far exceeded expectations. The figures make the reality of the humanitarian crisis painfully clear.

In partnership with the United Nations Population Fund (UNFPA), SCA set up 42 midwifery clinics in difficult to reach locations in the provinces of Nuristan and Samangan. The clinics are run working closely with the local community and are simple healthcare centres for mothers and children, also providing information about contraception and family advice.

SCA's COVID-19 response reached almost half a million patients in five provinces during the year. More than 28 000 children were vaccinated against tetanus, diphtheria and hepatitis B. School healthcare services reached almost 34 000 students, a major step forwards compared with the previous year's figure of just over 16 700 patients.

SCA runs healthcare provision in cooperation with local communities. Local backing is crucial and essential to the functioning of healthcare over time. For example, local health clinics are run jointly with health councils appointed by the communities themselves as far as possible. In 2022, all SCA's local clinics were linked to a functioning health council and 64 percent of them received training provided by SCA during the year. This is an increase compared with 56 percent in the previous year.

Accessible healthcare

People in Afghanistan often have a long way to travel to reach a clinic. The majority of the population live in rural areas, many without access to the most basic healthcare. Women are worst affected as they are often not allowed to travel to the nearest hospital or health clinic without being accompanied by a man, and nor may they be treated by male medical staff. These demands imposed on women have been tightened up further under the DFA.

The existence of trained healthcare staff, especially female healthcare staff, is probably the single most important factor in reducing maternal mortality and giving women access to healthcare. For this reason, SCA trains and employs staff, including midwives, and trained 46 midwives in 2022. Efforts were made to recruit healthcare staff, with a focus on women. The DFA's views on women's work and education was a real threat to staffing levels.

Clinics in rural areas increased access to healthcare. In 2022 almost 600 simple clinics with at least one female employee were run by SCA. 42 midwifery clinics in locations identified as being severely in need of healthcare in Samangan and Nuristan are also making a huge difference to the local population.

Support and rehabilitation for people with disabilities

Almost 800 000 Afghans are living with a severe disability. People with disabilities are vulnerable in a country like Afghanistan and can face stigma. This means they have worse opportunities to earn a living or participate in ›



Dr Beheshte, SCA physiotherapist, examines a patient.

“Increased poverty, crop failure due to drought and the humanitarian crisis that beset 2022 led to more than half of the population living on or below the starvation line.”

- › society. Women are doubly vulnerable, especially after the DFA restricted women's rights and opportunities.

To tackle this, SCA provided rehabilitation, physiotherapy and different types of technical aids in 14 provinces in 2022. Just over 20 000 people received physiotherapy in 2022, 42 percent of whom were women. 18 000 patients received orthopaedic aids such as crutches, orthoses, prostheses and wheelchairs, and of these, a third were women. Just over 40 physiotherapists were trained during the year, 25 of whom were women. SCA also carried out an initiative in Wardak province on the early detection of visual, hearing and cognitive impairment in children.

Challenges

The tougher restrictions on women's opportunities to move freely imposed by the DFA made healthcare provision more difficult. In December 2022, the DFA banned women from working for NGOs, before then backing down and allowing women to work in healthcare and rehabilitation. The ban was communicated in writing but the exceptions were only conveyed verbally. This created lingering uncertainty about the future, which can make it more difficult to recruit female healthcare staff.

Healthcare funding was a massive challenge in 2022. The UN's *Health Emergency Response project (HER)*, administered by UNICEF, provided hopes of stable financing towards the end of the year, at least in the medium term. This made UNICEF the largest funder of SCA's healthcare provision, and the increased needs led to an increase in SCA's healthcare expenditure to SEK 163 million in 2022 compared with SEK 114 million in the previous year. Despite this, some uncertainty remains regarding financing in the longer term.

Needs for aids, rehabilitation and support remained high in 2022. However, it was also difficult to put the right

help in place because people with disabilities are still kept out of public sight. SCA continued its outreach efforts in rural areas to identify needs, provide information about the help available and offer rehabilitation.

Other crucial factors affecting long-term healthcare were – and continue to be – access to trained staff, medicines and equipment.

Increased poverty, crop failure due to drought and the humanitarian crisis that beset 2022 led to more than half of the population living on or below the starvation line. This made conditions more difficult for healthcare and for public health. The discriminatory restrictions imposed on women by the DFA made it more difficult for one of the most vulnerable groups to access healthcare and is likely to have a negative impact on women's health for a long time to come. ■



“I have often seen women failing to receive treatment because the nearest hospital is too far away.”

Three hours to the nearest hospital. On foot.

A PREGNANT WOMEN can't manage that and nor can small children. The winters are harsh in this part of Afghanistan – and in the summer the sun is scorching hot. Access to a car is not something the poor people in the province of Samangan can take for granted.

“There has been great interest in our midwifery clinic and people are asking every day when it will open,” says Nezakat Sadid, 22, when she welcomes us.

We have driven for miles through a valley surrounded by the high mountains. Villages are dotted along the road and yellow trees glow in the autumn sun. Now we have arrived at the completely new clinic which will be opening its doors tomorrow. Nezakat completed SCA's midwife training just a month ago and now she will be running everything herself. There is no security guard, no cleaners – but she's sure she will manage.

“I have often seen women failing to receive treatment because the nearest hospital is too far away. That was why I decided to become a midwife.”

About 1,500 families live in Sar-e-kunda and just as many in the surrounding communities. The clinic is called a Family Health House and was built thanks to a partnership between UNFPA, SCA and the local community. Over the past year, hundreds of villagers have contributed labour and the communities have also paid half of the construction costs. Nezakat is a local.

“I'll feel so happy when the first patients knock on the door!”

Expectant mothers will visit the clinic during pregnancy, after the birth and will return with their children until they reach the age of five. Serious cases will still need to be referred to the hospital in the capital of the province Aybak, but many people will be able to receive help at the clinic, including vaccinations for children and family planning advice for mothers.

SCA opened another 41 midwifery clinics in Samangan and Nuristan in 2022 in joint projects with UNFPA and the local community. ■

TEXT: ANNA EK, NICLAS ERICSSON

PHOTO: ANNA EK

Healthcare in numbers

	TOTAL	OF WHOM WOMEN
<i>Health clinics</i>	114	-
<i>Patient visits</i>	2 543 464	1 381 394
<i>School health visits</i>	33 966	20 804
<i>Covid-19 vaccination stations</i>	84	-

Training midwives	NO. OF STUDENTS
<i>Midwives qualified</i>	46

Physiotherapy	TOTAL	OF WHOM WOMEN
<i>Physiotherapists in training, second year of three</i>	46	25
<i>Patients who received physiotherapy</i>	20 444	8 503

Some of SCA's initiatives to improve health in 2022

In 2022 more than

2 500 000

patient visits were recorded in Wardak and Nuristan.
56 percent of these were made by women.

In Wardak more than

28 000

children under 1 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 2022 SCA provided almost

18 000

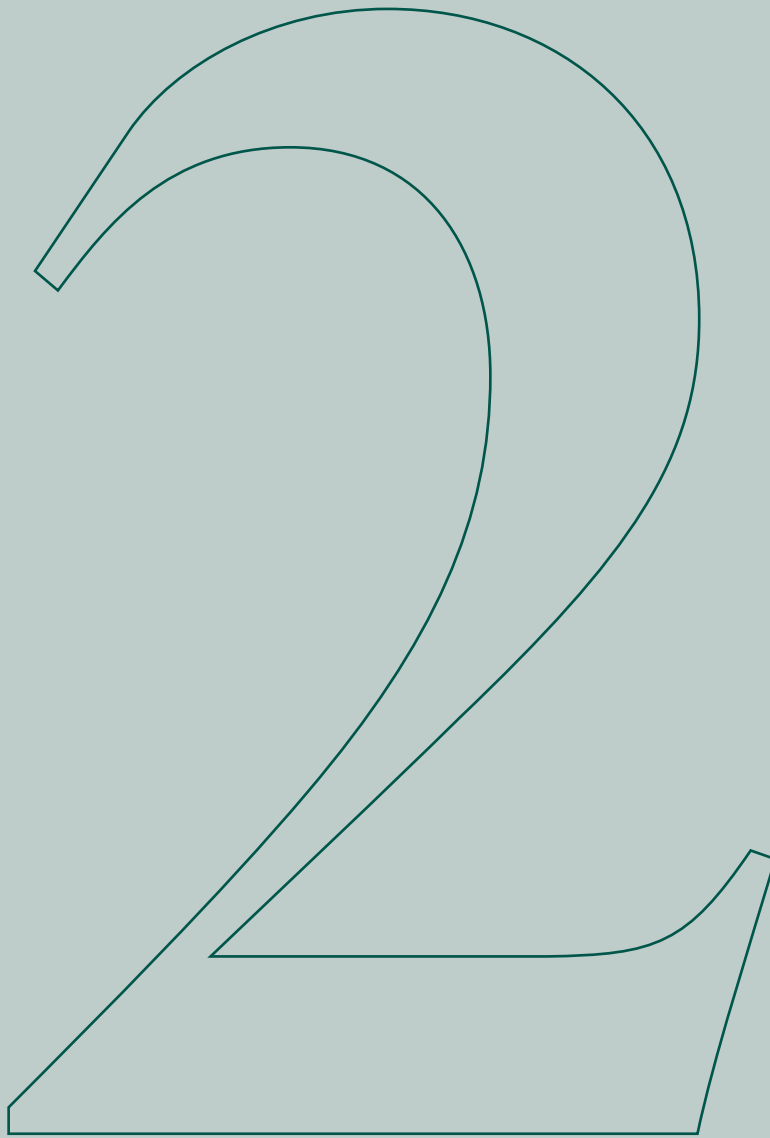
people with disabilities with technical aids such as **prostheses, crutches** and **wheelchairs**.

20 000

people with disabilities received **physiotherapy** in 2022

Objective 2

Access to education



All children in targeted communities have improved learning achievements.

Afghanistan in brief

- 5.8 million children attended school in grades 1–6 in 2022. 40 percent of them were girls.⁵ 4.2 million children of school age did not attend school.
- Most schools are closed to girls above grade 6.
- Approximately 70 percent of boys/men aged 15–24 can read and write. For girls/women of the same age, this figure is 42 percent.
- 82 percent of children with disabilities do not attend school, according to a survey conducted by SCA after the regime change.

SCA's goals:

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

In 2022

- SCA ran some form of schooling in 92 districts divided between 14 of Afghanistan's 34 provinces.
- More than 133 000 children attended one of SCA's schools during the year. 64 percent of the students were girls.
- Through dialogue with local communities, SCA was able to keep almost all schools open to girls in grades 7–12.
- 3 400 children with disabilities attended SCA's preparatory education. 1 390 of them were girls.
- More than 4 000 teachers were employed by SCA. Over 1 400 of these were women.

The situation in 2022

Girls' right to education was perhaps the biggest issue in 2022. The night before the day on which term started on 23 March, an official in the Ministry of Education announced on Twitter that contrary to earlier signals from the de facto government (DFA), girls in grades 7–12 would not be welcome when the schools opened the next morning.

Most schools consequently remained closed to girls in grades 7–12 (equivalent to secondary and upper secondary education) for the rest of the year, affecting 1.1 million girls who had previously been attending school in these grades. However, this did not apply to all provinces or all schools. Some government run schools remained open to girls of all ages, including in the provinces of Balkh, Jowzjan and Kunduz. Through local community pressure and agreements with local representatives of the DFA, SCA was able to keep its schools open for all girls throughout the year, with individual exceptions for short periods.

Afghanistan's Deputy Foreign Minister publicly criticised what was seen to be a ban on educating girls beyond grade 6, as did the governments of a number of Muslim countries. The Taliban movement appeared to be split on the issue and as some schools remained open, the situation was partly unclear. The Ministry of Education long suggested that the ban was temporary, but as the year went on, hopes of a positive change diminished. When on 21 December the DFA announced that girls would no longer

have access to higher education, this was yet another blow to girls' educational opportunities. SCA and other actors pointed out that without upper secondary and higher education for women, there would soon be no teachers for girls even in primary education.

During the year schools continued to be guided by the two-year transitional framework that had been drawn up – without the participation of the DFA – by UN bodies, SCA and other civil society organisations. In concrete terms, this means that guidance and support to community based education was prioritised over the formal education system. There was no national curriculum during the year as work to draw one up was halted when the Taliban seized power.

The deteriorating economic situation in the country led to more than a million children being forced to contribute to their family's livelihood instead of attending school.⁶ For girls, the risk of early marriage increased when they could not longer continue to attend secondary school. In some provinces, girls sought religious education in order to be able to continue their schooling.

What is SCA doing to change this?

In the first instance, SCA is running community based schools for years 1–6 in close collaboration with local communities who take their share of responsibility through community councils or school management committees. This kind of education is provided in rural areas in areas ›

5 Afghanistan, back to school situation update April 2022: <https://reliefweb.int/report/afghanistan/afghanistan-back-school-situation-update-april-2022>

6 <https://pajhwok.com/2022/02/15/one-million-children-engage-in-child-labour-in-afghanistan/>

- › where it would be a long journey to an already existing school. SCA runs schools in some form in 14 of Afghanistan's 34 provinces.

The security situation improved during the year, enabling SCA to start schools in eleven new districts. Demand for education, especially for girls, also increased when other schools closed, and the proportion of girls in SCA's schools increased from 60 to 64 percent. New financing from donors including UNICEF and the British *Foreign, Commonwealth and Development Office* made it possible for SCA to expand its education provision.

SCA continued to lobby the DFA's local representatives on girls' rights to education, even after grade 6, jointly with village elders in local communities. It was partly thanks to these efforts that SCA's schools were able to remain open to girls of all ages. In 2022, efforts were also made to provide in-service training for teachers, with the emphasis on female teachers as gender-integrated teaching was banned by the DFA.

In Afghanistan, it is often hard for children with disabilities to attend school because there is no teaching or premises adapted to their needs. For this reason, SCA runs preparatory classes where, for example, children with visual impairments can learn Braille and also otherwise be prepared to follow school teaching. The children are then integrated into ordinary school classes, where the teacher is given special support by SCA in structuring teaching so that everyone in the class can follow the lesson. SCA carries out its own initiatives to adapt teaching materials and teaching premises, and to inform students and teachers about children with different needs. The aim is for all children, regardless of their circumstances to be able to attend school on as equal terms as possible.

Developments in 2022

Despite the humanitarian situation and the discriminatory restrictions on girls and women, SCA was able to continue providing schooling in a large number of locations and to increase access to education.

In 2022, just over 133 000 students were attending SCA's schools and of these, more than 85 000 were girls (64 percent). This is up on the previous year when the figure was 104 000 students, and more than 62 000 were girls (60 percent). The main causes of the increase were that SCA reached out to areas that had not previously been able to be accessed due to the security situation, and that more people applied to SCA's schools when other schools were closed to girls. During the year, 3 400 children attended SCA's preparatory education for children with disabilities and just over 400 children with disabilities were integrated into regular schools.

SCA employed more than 4 000 teachers in 2022 and more than 1 400 of these were women. The teachers taught

almost 3 700 classes. More than 1 1000 girls and young women received supplementary secondary and upper secondary education and examinations at community schools, similar to the way adult education or study circles are delivered but for younger ages. This is in addition to those girls who attended grades 7–12 in SCA's regular schools.

20 school buildings were built or rebuilt during the year, almost 1 000 teachers were trained and additional teachers received in-service training to ensure access to good quality education.

TEMP (*Teacher Educator Master Programme*) is a programme created by SCA to improve the quality of education in Afghanistan by training teacher educators to master's level in pedagogy and didactics. However, the activities planned for 2022 could not be completed, partly due to difficulties collaborating on the programme with the DFA.

Challenges

The ongoing humanitarian crisis in Afghanistan is a challenge. When families need income to be able to feed themselves for that day, children can be forced to work instead of attending school. Vulnerable families need to be given support and an opportunity to prioritise education.

Increasing discrimination against women in general and the ban on women working for non-governmental organisations in particular risk making it difficult to recruit female teachers. Girls not being allowed to study after grade 6 will make the problem even worse, as it will reduce the number of women with upper secondary education.

There is a lack of clarity regarding the DFA's views on education for girls and women. Conflicting signals emanate from the Taliban leadership in Kandahar and from heads of authorities and ministers in Kabul. At the same time, many local representatives of the DFA have given verbal permission both to SCA and to state schools to continue educating girls in grades 7–12. On the one hand, the supreme leadership have not yet declared a literal ban on girls attending school after a certain age. On the other hand, following the ban on higher education for women, it would appear unlikely that the supreme leadership would change its mind and expressly allow girls of all ages to attend school. The prevailing uncertainty as to how the issue will evolve in the future is having a negative impact on SCA's long-term work on girls' rights and access to education.

Convincing local communities of how important education is, even for girls, is a key issue. Supporting, collaborating with and training local school councils is perhaps more important than ever. Advocacy on the right to education for girls and for children with disabilities is vital if education is to be available to all in Afghanistan. ■



Rahila in her classroom.

Older girls attending school despite restrictions

RAHILA AHMADI IS IN grade 12 at one of SCA's schools in Ghazni province. She has lessons in the afternoons and in the mornings she teaches girls in the primary school classes of the same school. There is a major shortage of trained female teachers in Afghanistan so it isn't unusual for older students to step in as an extra resource.

Rahila says she learns something new every time she teaches.

"You learn a lot yourself when teaching others. It gives you positive energy, which is infectious and can motivate and inspire the younger students."

Being able to go to school is far from taken for granted by girls in Afghanistan where both the restrictions imposed by the authorities and traditional norms reduce the right to education after grade 6.

But Ghulam Sakhi Haiderzada, head of Nawabad school where Rahila is both a student and a teacher, says that the school has strong local support and that more girls have started attending it since the state schools closed their doors to them

after the regime shift. The ending of the war also means that attendance is increasing in the schools in Ghazni, a province that was severely affected by conflict.

In the mornings the younger children attend school, both boys and girls, and in the afternoons only older girls are taught, from grade 7 upwards.

In the future, Rahila hopes to be able to study literature and work as a university teacher. Despite the restrictions for women, she refuses to give up hope for the future.

"A belief in the future can help us to cope with the difficulties in life. My hope is that my country will become a free country to live in and that the schools will be opened to girls. I hope that every girl or woman who wants to take part in society, study and work to develop the country will be able to do that without encountering obstacles or threats." ■

TEXT: CAJSA WIKSTRÖM, ZABIHULLAH SHINWARI

PHOTO: HAJI MOHAMMAD



Preparatory education for children with disabilities in Mazar-e Sharif.

Education in numbers

Preparatory education for children with disabilities

Children who completed preparatory education during the year	648
Children integrated in ordinary education during the year	437
Total number of students in preparatory education	3 450

Education all children	ACHIEVED 2021		PLANNED 2022		ACHIEVED 2022	
	Total	Of whom girls	Total	Of whom girls	Total	Of whom girls
Students	104 165	62 328	110 930	66 260	133 456	85 377

Some of SCA's education initiatives in 2022

More than

133 000

students attended SCA's schools.
64 percent of them were girls.

57

Children with disabilities
received braille text books.

648

children with disabilities completed
preparatory education



3 450

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

The number of classes supported
by SCA reached almost

3 700

Almost

4 200

teachers were employed by SCA in 2022
Of these, more than 1 400 were women.

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.
- Almost half of Afghanistan's population suffered acute food shortages in 2022.
- At the end of the year, it was estimated that the average household had six times the amount of debt as in 2019.⁷
- Afghanistan's population is among the most vulnerable countries in the world to climate change. There was a drought for the third consecutive year in 2022 and 30 out of 34 provinces had problems with access to water.⁸
- Conditions for civil society deteriorated in 2022 and the DFA did not recognise the important community development councils.

SCA's goals:

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

In 2021

- Almost 1 300 new savings groups were set up during the year and more than 7 900 members were able to borrow money.
- SCA's efforts to improve livelihoods and increase the resilience of local communities reached almost 270 000 people in six provinces.
- 5 irrigation channels were renovated during the year providing stable irrigation for 2 900 hectares of land.
- 550 households received emergency assistance with shelter or food after the earthquake in Patika in June 2022.
- Efforts were made to increase disaster preparedness in 329 communities.

The situation in 2022

The humanitarian situation was so severe in 2022 that it was unprecedented in Afghanistan's modern history. According to the United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA), the number of people in need of humanitarian assistance is also expected to rise from 24.4 million in January 2022 to 28.3 million, representing almost 65 percent of the population, in 2023.⁹

A number of reasons lay behind the humanitarian crisis: the global COVID-19 pandemic, the Taliban seizure of power which led to aid and international bank transfers being halted, natural disasters and lasting drought, plus the war in Ukraine which led to higher food and fuel prices. For people in rural Afghanistan, this meant higher unemployment, lower incomes and increased debt. Both the formal and the informal economy were hard hit.

Almost 20 million people suffered a shortage of food, and of these, more than 6 million people were close to acute hunger. Female-headed households suffered even more as 84 percent of these did not have sufficient food to eat.¹⁰ In just three years, the debts of an average household had increased sixfold in 2022.¹¹

Afghanistan is extremely vulnerable to the consequences of climate change and frequently suffers natural disasters such as drought or flooding. 2022 was the third year of drought in a row, which had a major impact on harvests and access to clean water.

Civil society in rural areas was weakened in several ways in 2022. The DFA did not always understand the role of civil society. People who were already vulnerable – women, children and people with disabilities – are even more so in times of deep crisis. Strengthening local communities and their social safety nets becomes both more important and more difficult.

In many cases, operations in education and healthcare, or to create jobs, which had been launched or were in progress under the previous government were cancelled. Many of SCA's operations were delayed because it took time to obtain permits from the local authorities.

The community development councils which SCA was involved in building up in line with the development policy of the former government were no longer recognised by the DFA.

Women, children, people with disabilities and other vulnerable groups were particularly negatively affected by developments. Women's opportunity to participate in decision-making processes in local communities was curtailed when their freedom of movement was restricted.

What is SCA doing to change this?

In 2022 SCA continued to create opportunities for livelihoods and resilience in local communities. One important activity was setting up savings groups which allow people with very minimal resources a chance to invest, for ›

7 Afghanistan Humanitarian Response Plan 2023 (March 2023) – Afghanistan | ReliefWeb

8 WFP Afghanistan situation report, December 2022

9 UNOCHA, Humanitarian Needs and Planned Response 2023, <https://reliefweb.int/report/afghanistan/afghanistan-humanitarian-needs-and-planned-response-2023-endarips>

10 WFP Afghanistan: Situation Report 22 December 2022, <https://reliefweb.int/report/afghanistan/wfp-afghanistan-situation-report-22-december-2022>

11 UNOCHA, Humanitarian Needs and Planned Response 2023

The ABADEI programme is led by UNDP and works in four key areas.

- Provision of essential services.
- Community livelihoods and local economic activities.
- Disaster and climate resilient critical infrastructure.
- Community planning and social cohesion.

› example to start a basic business that produces an income. Other initiatives were simple vocational training where participants learned to sew, weld, or make soap or shoes, services that are in demand in rural areas. SCA also helped to start producer groups which bring together several entrepreneurs in the same industry so that they can benefit from shared marketing or materials purchasing.

Local communities leading and owning their own social and economic development through community development councils strengthens their opportunity to assert their rights. Although the community development councils were not recognised by the DFA, SCA still worked with them in more than 250 communities. There are considerably fewer community development councils than in previous years.

Many local communities are vulnerable to natural disasters and economic crises. This means that better use of resources, risk management and climate adaptation are very important.

People with disabilities and women are priority target groups for SCA's work of creating livelihood opportunities, e.g. savings groups and vocational training. During the year, SCA provided financial and technical support to 17 organisations for people with disabilities, four of which are for women.

Developments in 2022

Until 2021, support for the development councils was channelled through the Afghan government. The humanitarian and economic crisis since the Taliban takeover has resulted in an urgent need for support. At the same time, the outside world sought to shut the DFA out from influencing access to aid funding at any price. UNDP, the UN's development programme, therefore launched ABADEI (*Area Based Approach for Development Emergency*

Initiatives).¹² During the year, SCA was important in implementing ABADEI, partly operations that were in line with SCA's own work on livelihoods and resilience and partly some emergency operations of a more humanitarian nature. For example, following the powerful earthquake in Patika in June 2022, 550 households received emergency help in the form of food or a roof over their head from SCA under ABADEI.

During the year, SCA reached almost 270 000 people, 140 000 of whom were women, in six provinces with operations to improve livelihoods, boost resilience and strengthen local communities. Almost 800 new savings groups were started in SCA's rural development programme and a further 480 within the ABADEI programme. More than 7 900 members of savings groups took out microloans to improve their livelihoods during the year. 55 percent of savings group members were women.

SCA supported 28 newly started producer groups, 20 of which were started by women, and a further 45 producer groups were given support to develop their activities. As part of the ABADEI programme, 160 female entrepreneurs received help producing business plans, marketing, packaging and distributing their products. 431 people with disabilities received interest-free loans and training to start their own businesses or develop existing ones. 194 of these were women. A further 256 people with disabilities, 144 of whom were women, completed vocational training run by SCA.

SCA carried out activities to increase disaster preparedness and improve knowledge of environmental issues and natural resource management in 199 communities. Disaster preparedness was improved in a further 130 communities under the ABADEI programme.

Rural resilience was also strengthened by infrastructure. For example, 700 households in Wardak and Nangahar ›

12 Press release on ABADEI from UNDP: <https://www.undp.org/press-releases/new-un-development-programme-emergency-initiative-support-afghan-people-need>



About 15 young men are learning metalwork and the air is filled with crashing, hissing and steam.

Ibrahim is learning to weld – and to save money

“There’s a need for metalworkers here in the village and I think I’ll be able to make a living from it.” **IBRAHIM NAZARI, AGED 17**

THERE ARE SOME NOTEBOOKS on a rug on the floor in the little room in the village of Melik Watani in Jawzjan province. These are the accounts of the savings group. Meetings are held on the same rug, and people gather to drink tea.

Around about 15 young men are busy measuring, cutting and welding metal using different techniques. Teacher Abdul Mohamad quickly moves between them pointing and showing, taking over the tools and demonstrating.

“Measuring and cutting out metal is the hardest part,” says Ibrahim Nazari, 17, who is one of the youngest participants.

He is one of the more than 500 people who received vocational training through SCA in 2022, many of them women or people with disabilities.

Melik Watani is a poor village that was severely affected by drought during the year. The purpose of the training is to enable participants to earn a living despite the tough economic situation. As they also get help starting their own savings group, they can take out a small loan, e.g. to buy the equipment they need to start their own business.

“We need metalworkers here in the village and I think I’ll be able to earn a living from it,” says Ibrahim.

At the back of the room there is a board with some simple words in Dari. Because many of the young men are illiterate, the training includes learning to read and write.

“It’s going OK,” says Ibrahim, a little embarrassed.

As soon as he gets to talk about welding again, he lights up and brings out objects he has been working on to show us.

“I really love welding. It’s like a hobby.”

This method used in Melik Watani is applied by SCA throughout its rural development programme. Vocational education and savings groups are combined to enable people in rural areas to create livelihoods, or to expand a small business they already have. To make the businesses sustainable, producer groups are offered training in business development and support. ■

TEXT: NICLAS ERICSSON

PHOTO: NICLAS ERICSSON

“Afghanistan is extremely vulnerable to the consequences of climate change and frequently suffers natural disasters such as drought or flooding.”

- › gained access to clean water, while elsewhere river banks were strengthened to prevent flooding in five locations and five irrigation channels were upgraded providing stable irrigation for 2 900 hectares of land.

Through the ABADEI programme, SCA also supported civil society organisations during the year, including for teachers. Just over 360 people, 112 of whom were women, were trained in human rights and gender equality and on children's rights and harmful traditions.

Challenges

There is a risk that the humanitarian crisis will be even worse in 2023 and may undo the results of twenty years of long-term development work. Many households have heavy debts and have exhausted all their opportunities and reserves. The proportion of borrowers from savings groups who used their loan to resolve an emergency situation rather than as a productive investment almost doubled in 2022.

The rights-based development model that SCA applies involves supporting the legitimate demands of civil society and vulnerable groups that those in power meet their rights and needs. In 2022 instead the local authorities often wanted civil society and SCA to meet their demands in terms of which services were provided and how.

The community development councils were and still remain SCA's most important partners. They have been central to the ability of local communities to conduct major development projects, have provided a form of cooperation and inclusive decision-making and have served as a link to authorities. During the year, the work of these councils became significantly more difficult. In some cases, SCA switched to working with traditional shuras or community councils when community development councils were no longer able to function.

Working with the local authorities of the DFA was a challenge during the year and is likely to continue to be so. Important operations which have not yet gained permission from the DFA, often due to increased and slow bureaucracy, risk being delayed.

The DFA's restriction of women's rights is a major challenge. The ban on women working in NGOs will make it more difficult for operations to reach women despite women being one of the groups that has the greatest need of support in earning a livelihood and inclusion in society. ■

Community-led development

554

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

25

producer groups repaid their productive loans according to plan in 2022.



256

people with disabilities completed vocational training in 2022.

7 988

members of savings groups received microloans to improve their livelihoods.

More than

269 000

people in rural areas have received support from SCA during the year to improve their livelihoods. Of these, more than **97 000** 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

- The Taliban regime's discriminatory restriction of women's rights has continued to attract attention in the media around the world – and the engagement of the Swedish public.
- Cuts to Swedish aid affected information and advocacy work.
- The level of aid was an election issue that divided Sweden's political parties. The new government has announced a fixed level of SEK 56 billion per year in 2023–2025, which will mean a gradual reduction in real terms.
- The newly appointed Minister for International Development Cooperation Johan Forssell mentioned SCA as an example of good development cooperation in one of his first interviews (Omvärlden 24/10) and his Secretary of State Diana Janse did the same at a meeting of the Swedish Government Committee on European Union Affairs (25/11).

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 2022

- SCA's local chapters had 18 opinion pieces and letters published, several of them with a focus on the rights of women and girls.
- SCA ran seven seminars and local chapters ran two events, here too with Afghan women's rights as the most important theme.
- The Swedish population's support for aid to Afghanistan increased from 47 percent to 51 percent according to a Sifo survey commissioned by SCA.
- The number of monthly donors rose from 3 641 to 3 777 and their donations amounted to SEK 6.6 million.

The situation in 2022

One of the first major news events in Afghanistan in 2022 was when the schools did not open for girls above grade 6 in March. The year ended first with a ban on higher education for women and a few days later, on 24 December, the announcement that women were no longer allowed to work for NGOs. Due to this, and many more restrictions, women's rights became an obvious theme in SCA's communication and advocacy work during the year.

In Sweden, the year was characterised by an election campaign in which two major parties had reducing aid on their agenda. Concord, a platform for Swedish civil society, mobilised opposition in the Rädda Biståndet (Save Aid) campaign and SCA both participated in this and carried out its own activities on the same theme.

The war in Ukraine changed Europe, probably for a long time to come, and the effects on Swedish aid were both immediate and lasting. In April, the former government announced cuts to aid to finance the reception of Ukrainian refugees and in November the new government drew up a budget in which support to Ukraine meant that other things needed to take a back seat; for example, almost all the aid previously available to aid organisations to publicise their work. This affected the financing of SCA's

communications and advocacy. In the wake of the war, a cost crisis followed in 2022, which continued in 2023. How great a negative effect electricity prices and inflation had – and will have – on the desire of the Swedish population to donate money is hard to assess, but the impact may be tangible if the economic downturn is prolonged.

Despite the fact that developments for women in Afghanistan were deeply disappointing, they perhaps contributed to the Swedish media and the general public retaining their interest in the country in 2022. In its first budget bill, Sweden's new government also stated that "Sweden will play an active role in some of the world's greatest humanitarian crises such as Ukraine, but also in Afghanistan (...)" SCA's membership was very active in 2022, highlighting women's rights in letters to the press, leaflets and events and helping to keep the topic on the agenda.

What is SCA doing in the changed situation?

Two units and three specialists are working to strengthen popular and political engagement in the rights of the Afghan people. These are: the Communications Unit in Sweden, the Advocacy Unit in Afghanistan, the policy advisor in Sweden which works directly under the Secretary-General, and Members, Association, Development ›

“By having a strong presence in the media, SCA wants to reach out to broad groups with information on the situation in Afghanistan and the results of our operations.”

- › (MUF) which consists of a coordinator and an association officer that both works directly under the Country Director Sweden. Additionally, the Communications Unit in the office in Kabul and the communications officers in the regional offices in Afghanistan help to gather in communications material.

By having a strong presence in the media, SCA wants to reach out to broad groups with information on the situation in Afghanistan and the results of our operations. Advertising and relevant information on our website seek to draw in people with an initial interest and offer them in-depth information about SCA's rights-based work. SCA engages with people who already have an interest in Afghanistan and SCA's work on social media. SCA also seeks to increase their engagement by sharing new and more detailed information with them which they will then help to pass on. Seminars, conferences and materials such as Afghanistan-Nytt and reports will give interested groups an opportunity to further deepen their engagement. Support to the local chapters sees SCA giving them an opportunity to act, advocate and spread information themselves. SCA carries out advocacy work at local and national level in Afghanistan and Sweden, and in the EU and the UN. SCA helps to protect the rights of its target groups by offering decision-makers expert skills and policy recommendations. SCA also works through networks of organisations, including Concord Sweden, ENNA, ACBAR and Advocates for Afghan Education.

Activities and progress in 2022

SCA's media presence remained high in 2022 and was extremely focused on highlighting the situation and rights of vulnerable groups. The targets set for 2022 were met by 250 percent, approaching the results of the record year of 2021 when targets were exceeded at about 300 percent. The activities and opinion pieces written by local chapters contributed towards publicity to a greater extent than in 2021. The situation of women and girls and the risk of isolating the

Taliban regime and closing the doors to dialogue were among the recurring themes in SCA's messages.

SCA focused on increasing its influence in Sweden in 2022 because it was an election year and there was a chance that an opposition seeking to cut development assistance would gain a majority in the Swedish Riksdag. This advocacy was carried out against the political tide. Important messages for SCA to get across were that aid to Afghanistan is working and that the country needs continued long-term support if twenty years of development are not to be lost.

An advocacy coordinator was employed on a project basis and an advocacy plan was drawn up, as was material to support the local chapters. Activities spanned everything from leaflets to canvassing the political parties. The local chapters ran events, including demonstrations in Gothenburg and Stockholm. SCA organised seven seminars in connection with International Women's Day on 8 March, Almedalen, the Gothenburg Book Fair and Human Rights days. SCA also participated in the dialogue forum Järva-veckan. SCA contributed to Concord's Save Aid campaign and tied this into its own communications, with the message "Aid is needed!". SCA also worked in the international community, in Sweden, the EU and the UN, to ensure that the world's actions against the Taliban did not bring about an even worse situation for the Afghan people.

SCA also had success with its digital newsletter, which reached 10 000 donors and had an opening rate of more than 40 percent. This is one example of how SCA has improved the efficiency of communication and advocacy with limited resources and high impact.

The transition to a new donor and member management system (CRM) was a major investment for SCA in 2022. The transition was very resource intensive for an organisation of SCA's size. The project went entirely according to plan but the results in terms of efficiency improvements and new working methods are long term and cannot be seen during 2022 (the new system was in use ›

A selection of activities in SCA's local chapters:



SCA Secretary General Andreas Stefansson speaks at the Stroller March. Photo: Niclas Ericsson

January – March

- Lecture by Björn-Åke Törnblom, Stockholm
- Lecture by Enayat Adel, Globala gymnasiet Karlstad
- SCA report with Klas Bjurström, online
- Women's situation and SCA's operations, panel debate, Najiba Sanjar and Anders Rosén, Falun

April – June

- About engagement in Dalarna, members' meeting, Falun
- SCA and Afghanistan, talk for United Nations Association Sweden's Gothenburg and Bohuslän districts
- About Afghanistan, SCA's operations and engagement, talk by Enayat Adel, Östersund

July – September

- Demonstration for girls' rights to education, Stockholm
- Participation at Frihamnsdagarna democracy festival, Gothenburg

- Book table with information about SCA and Afghanistan, Mariestad
- Attendance at the Gothenburg Book Fair
- What is happening in Afghanistan? talk by Anna Ek, Södertälje

October – December

- Afghanistan after the Taliban takeover, Anna Ek, Södertälje
- Impressions from a trip to Afghanistan, Cajsa Wikström, Skövde
- SAK Skövde/Skaraborg 35th anniversary, Mariestad
- Aid work in countries in conflict, Anna Ek, Lund
- The Taliban, Sharia law and women's rights, Lina Mälberg and Klas Bjurström, Uppsala
- The SCA Board's trip to Afghanistan, Anders Rosén, Borlänge



Some of the advertisements produced in 2022 to be published in 2023. Picture: SCA

- › from September). One hope is that the system will strengthen the capacity of the local chapters to work actively on their membership base. It is also expected to yield dividends in SCA's online fundraising.

Online fundraising was prioritised in 2022 but nevertheless was delayed, partly due to staff vacancies and partly due to the introduction of the new CRM system. The groundwork is now in place but the new online fundraising concept will not be running at full strength until early 2023.

Increased knowledge and advocacy work

A clear signal that SCA's work is producing results came with the Sifo survey conducted in November 2022 for the third consecutive year. The proportion of Swedes who expressed support for Sweden giving aid to countries in conflict was relatively unchanged at around 75 percent. This matches the Sifo survey that Sida commissions each year, in which support for Swedish aid policy is at a comparable level. However, when a question was specifically asked about Afghanistan, considerably fewer people responded positively. This proportion did, however, increase to 51 percent in 2022, compared with 47 percent in 2021. The proportion of respondents interested in receiving news or information about Afghanistan was lower compared with the exceptional year of 2021 (50 percent), at 38 percent in 2022. However, this was considerably higher than the 24 percent who were interested in news or information about Afghanistan in 2020. SCA enters its next strategic period with better opportunities to reach out and increase awareness of the situation of vulnerable groups in Afghanistan than in the period that has just ended. The greater visibility of SCA and the local chapters in the media, and the increase in the number of activities has probably paid a part in this, not least due to more efficient coordination of the message.

SCA's advocacy is largely conducted by means of participation in formal and informal meetings with decision makers in Sweden and Afghanistan, with a clear agenda and unique knowledge and information about the situation of our target groups. It is clear that SCA's knowledge is in demand. SCA has also worked on advocacy through established networks such as ACBAR (*Agency Coordinating Body for Afghan Relief*) and Concord. Especially in Afghanistan, where the scope for civil society to operate has been limited, it has been important to join forces with other organisations in joint advocacy activities.

Members and local chapters stepped up in 2022, partly in the form of an increased level of activity, but also with the formation of a new local association in Dalarna. It remains crucial to SCA's power as a Swedish actor in aid to Afghanistan that the organisation has a strong popular base in Sweden.

Challenges

SCA's communications and advocacy work was impacted negatively by the cuts to the aid budget in 2022 and even more by the reduced information and communication budget for 2023. The level that the Swedish government has set for aid will mean that funding will be gradually reduced and SCA may need to make clear prioritisations to maintain efficient communication and advocacy work of breadth and quality. SCA's mission to inform and shape opinion is central to SCA as an organisation.

The strategic period 2018–2022 has been characterised by great polarisation in Swedish society on migration issues. Xenophobia and Islamophobia seem to have infected the view of many Swedes of Afghanistan as a country. SCA notices this in social media, where comments on our posts often run on a scale between intolerant ignorance and pure agitation or political propaganda. Responding to or managing these comments takes a considerable amount of work. It is likely that the negative feelings of many Swedes in relation to Afghanistan is also having a negative impact on SCA's ability to recruit new donors and members.

Another long-term trend is that competition for donors is becoming increasingly tougher. Larger organisations have a completely different level of resources to help their fundraising messages reach the public. Many smaller organisations, like SCA, are struggling to raise funds. The investment in online fundraising that SCA has begun is a way of taking a more modern approach in attempting to meet this challenge.

In the current strategic period, progress has been made on coordination between the SCA secretariat and the local chapters. In 2022, members and local chapters demonstrated and contributed opinion pieces to show their commitment to the rights of the Afghan people. At the same time, creating low-threshold activities that encourage more people to participate remains a challenge, as does attracting new and younger members.

Coordination of communication and advocacy developed positively in 2022, partly thanks to an advocacy coordinator employed on a project basis and partly due to new ways of working such as a designated working group on policy, advocacy and communication (PACT). However, this continues to be an important area to develop to increase the impact of SCA's advocacy. ■

Objective 5

A credible and sustainable organisation



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

SCA's sustainability challenges in brief

- SCA's vision, mission and core values must be translated into practice more clearly.
- Restrictions against women and a brain drain risk a drastic deterioration in access to skilled labour.
- Major challenges demand good internal communication and coordination.
- More donors means greater demands of SCA's departments and offices in terms of coordination and cooperation.

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 highly skilled staff.

In 2022

- SCA had just over 8 800 staff.
- Despite difficulties, the proportion of female employees increased from 32 to 35 percent thanks to active recruitment and skills development initiatives. At the same time, the entire staff increased.
- The ABADEI project was started as a separate project organisation to ensure flexibility and reporting to donors but also to facilitate efficient leadership and coordinate implementation.
- A new HR department was formed, and a new donor relations unit, both in Kabul.
- SCA's donor base has grown and become more diversified during the year.

The situation today

Organisational development in a changing context is challenging. Choices and methods constantly need to be revised without the organisation losing its direction and focus. As far as SCA is concerned, in one respect 2022 brought a more stable and predictable context in Afghanistan. The armed conflict and power struggles that had gone on for almost twenty years were brought to an end by the Taliban seizing power in August 2021. This, combined with the ability to get healthcare, education and rural development out to areas where the conflict has now ceased, opened up new opportunities for SCA.

In other respects, 2022 continued to mean restrictions on women's ability to participate in Afghan society, to educate themselves and to work, which will have negative consequences for many years to come. Women no longer being able to gain an education or qualifications will have serious consequences for SCA's possibilities to work as access to qualified labour will be drastically reduced.

Natural disasters and drought demanded flexibility and preparedness on the part of the organisation. SCA implemented several new projects through UNDP's support for resilient communities, ABADEI, including tackling erosion and poor irrigation systems, and also gained the capacity to implement an emergency response to an earthquake in Paktika.

Humanitarian crisis and poverty continued to become entrenched in the absence of enough actors with the capacity to take on more work. Other underlying factors were insufficient donor willingness and a lack of long-term

pledges. During the year SCA had to turn down several requests from donors to expand its work.

SCA concentrates its work on objective 5 in the main areas of coordination and cooperation, staff, diversity and equality, strengthening capacity for communication and advocacy and a sustainable organisation.

Coordination and cooperation.

Several steps were taken to improve internal coordination and cooperation. The ABADEI programme was carried out in a separate project organisation rather than being integrated in existing departments to facilitate flexibility and reporting that meets donor expectations. This was also a test for exploring new collaboration models within the organisation. The outcome has been good overall, but work remains to be done to ensure overarching coordination between the project organisation and the rest of the organisation. Several workshops were held at the country office in Kabul to further link work on the operational plan and budget with monitoring and reporting.

Having more donors increases the need for support and coordination, also because different donors have different reporting cycles. A new unit was set up at the Kabul office to manage donor relations. Procurement of a new joint donor relations system for the units in Kabul and Stockholm has begun to ensure that SCA has a better overview of the work and can deliver on donor requirements.

Importing equipment and procuring international services became considerably harder after the regime change in 2021. Investments have therefore been made to put a ›

“SCA had just over 8 800 staff at the end of 2022, 35 percent of whom were women, an increase of approximately 1 800 people compared with the previous year.”

- › better procurement chain in place for SCA's healthcare work. This is to ensure that the right quality medicines are available at our clinics and hospitals at the right time and involved close collaboration between the country office in Kabul and regional offices.

In the Swedish organisation, coordination between members and the secretariat continued to be a priority area. Steps have been taken in the right direction but work remains to be done to find the right forms and expectations. After several years of suspended travel to Afghanistan for the Finance & Admin unit (SMO) and the Board, firstly due to COVID-19 and then due to the regime change, in 2022 opportunities to visit colleagues and operations on the ground resumed. Staff from both offices expressed appreciation for the visits restarting but the extent to which staff in Afghanistan can be granted Schengen visas and the possibility to visit the office in Stockholm remains uncertain. There are indications that visa applications will be granted but so far it remains uncertain.

Staff, diversity and equality

The regime change in 2021 meant an exodus of skills from Afghanistan. SCA was affected when the women and men who were able to do so left the country with their families. Conservative attitudes that gained momentum after the Taliban seized power brought further challenges for SCA in retaining and recruiting female staff. Despite this, the number of female employees at SCA increased during the year, mainly at lower levels in the organisation. However, active efforts also saw the number of women in management positions increase from an initially low level during the year. A plan was drawn up to continue strengthening women in the organisation and the aim is to implement this from 2023. For example, the proposals involve greater opportunities for in-service training, skills development and continued advertising of posts for women only. In some respects, the brain drain of both women and men can be explained by better employment conditions in other organisations, for example within the UN.

SCA employed just over 8 800 people at the end of 2022, 35 percent of whom were women, an increase of just over 1 800 people compared with the previous year. One reason was more projects within UNDP's support programme for resilient communities, ABADEI. As part of efforts to

anchor SCA's work on equality, diversity and staff management, an HR department was formed in Afghanistan to replace the former HR unit under the administration department. HR work was boosted at the regional offices at the same time. New HR systems were implemented in both Afghanistan and Sweden, enabling improved quality, compliance and internal oversight within the organisation. SCA had to pause recruitment on a number of occasions during the year due to pressure or unreasonable demands from local Taliban leaders. Staff at the regional offices therefore carried out several information campaigns during the year to explain SCA's mission as a neutral and impartial organisation.

In the light of greater demands from the DFA that men and women be segregated at work in offices but also on courses and skills development training, SCA needed to earmark more resources to ensure that women were also able to participate. The same applied to the need for a man to accompany women who needed to travel for work, even over short distances. Security for SCA's staff remained a high priority as a certain increase in the number of bombings against minorities was seen during the year. The security unit in Kabul held several training sessions for SCA staff and regularly informed staff of adaptations made based on the prevailing security situation.

Improved capacity for communication and advocacy

In 2022, representatives from SCA's different regional offices gained greater scope to participate in local advocacy given that several international organisations had disappeared or closed down. SCA's management in Kabul was also active in different networks on the ground such as ACBAR (*Agency Coordinating Body for Afghan Relief*) and HCT (*Humanitarian Country Team*). This helped to considerably strengthen SCA's communications and advocacy work.

An advocacy coordination team was formed at the office in Kabul partly to monitor advocacy work in the programmes but also to help SCA to gain a better overview. This initiative worked well to begin with but there is still a certain unfamiliarity internally with working together on advocacy as the programmes place great focus on the implementation of public services and capacity development. At the cross-organisational level, a coordination ›

“Closed newsrooms and fewer journalists in Afghanistan meant that SCA gained more space in local media as news outlets lacked their own material with which to fill their broadcasts.”

› platform on policy, advocacy and communication has been formed between the Kabul office and the office in Stockholm to more clearly link work together, coordinating important advocacy and communications questions and ensuring common talking points. Here too, internal work remains to be done to find the right balance between being able to be sufficiently clear externally in order to foster engagement and advocacy without this posing obstacles to programme implementation work in Afghanistan.

Closed newsrooms and fewer journalists in Afghanistan meant that SCA gained more space in local media as news outlets lacked their own material with which to fill their broadcasts. SCA was well placed to exploit this opportunity as a couple of years ago the organisation invested in skills development training for regional communications officers. New donors and operations meant more communications officers could be employed, especially in the regional offices. One continued challenge has been finding female communications officers because men do not have the same access to interview women or visit operations for women. Another challenge is the overarching coordination of messages now that the number of employees working on information and communication has increased. The need for a clearer central function with a mandate to ensure that the organisation retains its unique brand is one of the areas of improvement identified for organisational development in the next strategic plan.

A sustainable organisation

The large number of proposals SCA received from the donor community in Afghanistan in 2022 to expand was confirmation of SCA's strong credibility and brand. As one of few organisations able to survive the crisis following the Taliban takeover in 2021, SCA continued with its work almost without interruptions or restrictions. When other international organisations shut down, SCA temporarily suspended operations until the situation was resolved. Without the great commitment and the sustained conviction of SCA's staff that SCA is making a difference, it would never have been possible for work to continue. References to the organisation's own internal values of equality and equal access to public services for women and men, girls and boys, also helped to boost SCA's credibility and sustainability. SCA staff often live and work under great

pressure. Political decisions that for instance have affected female staff make both private and professional life uncertain. Big changes on short notice, staff turnover, etc, mean stress and unpredictability. During the year SCA has continued its special measures to ease and support especially female staff. Even in Sweden, staff has been forced to change plans for their work, often on short notice.

To find a more sustainable financing situation and reduce dependence on a few institutional donors, a new financing strategy was drawn up which will be adopted in the first quarter of 2023 with the aim of spreading risk and obtaining better stability and predictability. This work has been challenging because the priorities of the donor community have varied over time but with a greater emphasis on shorter contracts and humanitarian funding instead of long-term development funding. Internally, there was also a discussion of how much SCA can manage to grow without losing quality in terms of implementation, reporting and monitoring. As part of ensuring better data for planning, reporting and monitoring, a project plan was launched to implement an information and data management system.

The regime change has meant SCA needing to set aside more time to check and verify that the suppliers used by the organisation are not breaking any of the sanctions introduced by the UN, the EU and the USA. Demands for documentation and administration from Swedish banks remain extensive.

A new EU Directive on protection and opportunities for whistleblowers led to SCA preparing for the introduction of a new whistleblower system. The system also makes it easier to report concerns anonymously.

Implementation of the information security policy continued during the year, as did more robust solutions for backing up our central systems. A new database for fundraising and member administration was implemented in 2022, with the aim of ensuring better GDPR compliance, obtaining segmented statistics and better analysis, but also of better enabling local associations to mobilise their own members. ■

The strategic period 2018–2022

– a summary

The major changes – and challenges – that Afghanistan suffered in the period 2018–2022 make it harder to evaluate the strategic objectives that SCA has been working towards. In a sense, the state and the authorities that existed in 2018 do not exist any more and have been replaced by the DFA. Poverty, hunger and vulnerability have soared. The situation for women's rights and for civil society has radically deteriorated. However, while much of recent developments can be interpreted negatively, there are also positive indications. Above all, the local communities in which SCA works have stood up for girls' rights to education and everyone's right to healthcare, rehabilitation and development. They have persuaded the local representatives of the DFA to keep schools for girls open and to make exceptions so that women can work in healthcare and rehabilitation.

Objective 1

Has access to and use of good quality healthcare improved?

Throughout the period, SCA was responsible for basic healthcare in the province of Wardak and since the end of 2021 also in Nuristan. SCA has constantly operated with the aim of making healthcare more accessible, partly geographically and partly by training and recruiting female healthcare staff as women in Afghanistan traditionally cannot be treated by men.

The short answer as to whether access to and the use of healthcare has improved is yes. At the end of 2017, people sought healthcare an average of 2.46 times per person per year. In 2022 this figure was 2.89 times, a clear indication of increased demand and better use of healthcare. Seen across the entire period, SCA's hospitals and clinics have received more than 10.5 million patient visits. SCA has also trained nurses and midwives to improve maternity care.

Access to physiotherapists is crucial in Afghanistan and SCA therefore trains physiotherapists and employs them. 106 000 people with and without disabilities received physiotherapy in the period 2018–2022.

Access to vaccinations is also vital to public health. Since 2018, SCA has vaccinated 124 000 babies against tetanus, diphtheria and whooping cough.

Have the target groups gained better knowledge of preventive healthcare?

SCA provides a range of activities to increase knowledge of preventive healthcare, such as *Learning for health*, which trains women in reproductive health. The WASH project not only educates people on the importance of clean water, good

waste management and hygiene but also builds better facilities together with the local community. In 2022 alone, the WASH project reached 257 000 people who gained access to clean water and information about hygiene and sanitation.

Have local organisations and professional associations become better at demanding and advocating effective healthcare?

The crucial element is that there are now more health councils, local communities' own bodies for influencing healthcare. At the start of the period, 31 percent of SCA's healthcare facilities had a health council supported by SCA. At the end of 2022, 65 percent of facilities had a health council.

The health committees often include vulnerable groups such as women and people with disabilities. Unfortunately, the trend is downward, from 65 percent in 2018 to 57 percent in 2022. When the DFA seized power in 2021, the figure was as low as 51 percent. The trend for inclusion of vulnerable groups may also have reversed but it is too early to tell.

The health councils have also identified and drawn attention to health problems. In 2021 and 2022 a number of issues were raised and a number of these were addressed by the authorities. This is a clear sign that the health councils have the capacity to advocate for and make demands on healthcare issues.

Organisations such as the Afghanistan Midwives' Association, the Afghan Association of Physiotherapists and the National Afghan Society for Prosthetics and Orthotics have been supported by SCA to develop as organisations and pursue their respective issues. The midwives' association has been able to run its own projects such as maternity centres and mentoring. Both of the other organisations have successfully been able to lobby national authorities.

Have authorities become better at providing sustainable, effective and inclusive healthcare?

Maintaining high quality healthcare with unchanged capacity despite a shortage of cash, withdrawn financing and short contracts has not been easy. When those responsible for health were replaced when the DFA came to power, this led to insufficient oversight of healthcare on the part of the authorities.

Up until August 2021, SCA was helping to develop the capacity of the health ministry but after the change of power, this became difficult for several reasons. SCA is concerned that parallel structures may emerge, which would reduce the clarity around healthcare.

Objective 2

Has access to learning improved and has the learning environment become more inclusive?

The answer must be yes. Many children have attended SCA's schools during the period. The proportion of children of school age attending schools in the areas where SCA has run schools has remained fairly stable. However, the number of children has increased dramatically from 87 000 students in 2018 to 133 000 in 2022. The catchment area has also grown from 82 districts in 2018 to 93 districts in 2022. Access to learning has undoubtedly increased thanks to SCA's work. In 2018, 58 percent of students were girls. In 2022 the proportion of girls has increased to 64 percent. This would not have been possible without SCA's advocacy, which has increased local community understanding of girls' rights to education and their willingness to defend that right when the DFA sought to close schools for girls over grade 6.

Access to education for vulnerable groups like children with disabilities, children in nomadic families and girls has also increased as school premises have been adapted in a number of different ways. In 2018, 1 percent of SCA's school premises were adapted and in 2022, 22 percent of premises were adapted despite an increase in the total number of premises.

SCA's preparatory education for children with disabilities is also worth mentioning. The children who attend preparatory education might not have been able to attend an ordinary school without it. In 2018, 65 percent of the children in preparatory education went on to regular schools. In 2022 that figure was 86 percent for boys and 78 percent for girls.

Has the teaching been strengthened and the quality improved?

SCA carries out ongoing efforts to improve teachers' skills in order to improve the quality of education. In 2018 more than 1 100 teachers (36 percent women) received in-service training in subject knowledge and teaching skills. According to an evaluation following training, 855 teachers (37 percent women) demonstrated improved teaching methods. In 2022, 990 teachers received the same in-service training (42 percent women). An evaluation showed that 790 of the teachers who had attended in-service training in 2022 applied the improved teaching methods they had learned.

Have authorities become better at providing sustainable, inclusive and effective education?

The picture is not entirely clear. The TEMP training programme has seen SCA play a part in developing a master's programme in teacher training. In 2018, 4 percent of

teacher trainers had attended the training programme. In 2020 that figure had increased to 13 percent. In the last two years of the strategic period, however, TEMP was not able to be carried out, partly due to difficulties collaborating on the programme with the DFA.

The proportion of community based schools upgraded to formal schools has remained relatively level, at around 11 or 12 percent during the period. In 2022 this figure was 11 percent.

Objective 3

Have sources of income been strengthened and increased among target groups?

Here SCA works on several tracks simultaneously. Vocational training, mainly for women and people with disabilities, has proved to lead to more people being able to secure jobs or start a business.

Another track is savings groups, which are run by the members themselves with the support of SCA. The members save together and can borrow to develop their businesses, such as farming or crafts. Access to microloans makes it possible for members to boost their incomes. The number of savings groups supported by SCA has increased steadily over the period from 745 in 2018 to 1 355 in 2022. 55 percent of the members are women. Although the number of savings groups increased steadily over the period, the total amount of capital saved fell in 2022.

A third element is producer groups, which aim to strengthen small businesses and safeguard employment in rural areas. To improve the efficiency of operations and increase sales, manufacturers are encouraged to join forces and form a producer group. These then obtain training and support from SCA. On average 26 producer groups were formed per year in the period 2018–2022.

Has the capacity of local organisations to work for development led by the communities themselves been improved?

SCA has worked with the community development councils to strengthen their capacity to drive development themselves. In 2018 SCA was working with just over 860 community development councils, a figure that rose in the two years thereafter. In 2021 the number of community development councils that SCA worked with fell due to the *Citizen's Charter* development programme ending. The DFA's refusal to recognise community development councils also imposes a restriction. In 2022 the number of community development councils that SCA worked with on developing local communities was down to 256, a dramatic reduction compared with the previous year.

SCA has also supported a number of stakeholder organisations for people with disabilities, helping them to better respond to the interests of their members.

Do local authorities have better capacity to meet the needs and rights of the target groups?

The main reason for SCA to work with government actors is to increase the receptiveness of local authorities towards the demands of the target groups, facilitate accountability and foster the inclusion of the target groups in decision-making processes. To this end, up until the regime change, SCA supported local authorities with capacity development in various ways.

After the Taliban seized power, contacts with local authorities have mainly involved making it possible to carry out programme activities.

Objective 4

Are people in Sweden and Europe well-informed and do they act to support the rights of the Afghan people?

Since 2020, SCA has commissioned Sifo to carry out a survey of how many Swedes think Sweden should give aid to Afghanistan and the trend is that backing is growing. In 2022, 51 percent of the population were completely or entirely positive about Sweden providing aid to Afghanistan, up from 47 percent on the previous year. SCA has not measured how well-informed the Swedish population was at a certain date and such a survey would be difficult to conduct. However, SCA has successfully promoted the perspective of Afghan civil society by making its voice heard in the news media – 1 742 articles in 2021 alone.

Public support can be measured more tangibly by counting how many monthly donors and members of local chapters SCA has. Both membership and willingness to donate money are expressions of support for the Afghan people. Both these figures have maintained a downward trend since 2010. However, in the wake of the Taliban takeover and the intense news coverage that followed, SCA managed to turn these figures around. This was a result of deliberate efforts to strengthen membership work, fundraising and a readiness to get our message out in the media. The activities of local chapters are another indicator of support and engagement, and here too we see a rise in 2021 and 2022.

Therefore, the conclusion can be drawn that the popular support in Sweden for the Afghan people in the period 2018–2022 was first falling but increased after the regime change in 2021.

Have decision-makers and institutional donors made decisions and acted effectively to support the needs of SCA's target groups in Afghanistan?

An interview survey that SCA commissions every two years shows that decision-makers, experts and journalists who monitor Afghanistan have great confidence in the

organisation. SCA's ability to get the perspectives of its target groups across to Swedish decision-makers, to experts and through the Swedish media has been very good throughout the period. SCA was frequently referred to in the Swedish Riksdag and by Swedish politicians, often as an example of good aid. This was the case both when the then Minister for Foreign Affairs Anne Linde (S) commented on the regime change in Afghanistan in 2021 and when the current Minister for International Development Cooperation Johan Forsell (M) gave his first interview with Omvärlden after the 2022 election, to name two prominent examples among many. During the strategic period, and especially in the wake of the crisis prevailing in Afghanistan since 2021, SCA has been consulted by everyone from the Riksdag Foreign Affairs Committee to leading representatives of the UN and the EU. SCA has also appeared in the Swedish media in the capacity of an expert organisation on numerous occasions.

It is harder to say with any certainty what impact SCA's message has had on important decisions concerning Afghanistan. In general, the impact has been weaker on broader issues with a bearing on Afghanistan such as security and peacebuilding. Although SCA has successfully drawn attention to violations of humanitarian law, the organisation's repeated demands for accountability have gone unheeded. Demands to listen to SCA's target groups in inclusive peacebuilding have been well in line with Sweden's priorities but results have not been forthcoming. SCA has had greater influence on aid. In the budget adopted by Sweden's new government in late 2022, Afghanistan was highlighted as a crisis where Sweden should continue to have a strong presence. Sida's support to SCA remains at the same level as before despite cuts to aid in other areas. In the light of the political trend over the period, with diminished confidence in development cooperation and a greater focus on Sweden's domestic interests, unchanged funding can be interpreted as a positive development where SCA has had an influence. Since the Taliban took over in 2021, SCA has protected the Afghan people's rights and pushed the agenda that short-sightedly cutting aid to Afghanistan would mainly lead to suffering on the part of the civilian population.

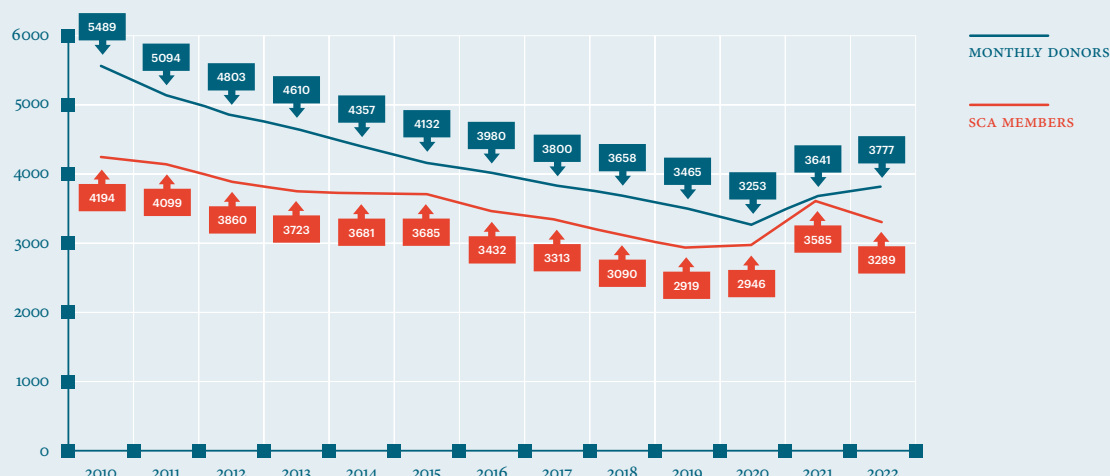
At the time of writing in March 2023, it appears that an increasing number of major international actors are uniting behind such a line and perhaps SCA's persistent message has contributed to this to some extent. As one of few donors, Sweden has maintained its long-term support to Afghanistan, partly via SCA. This is a decision that effectively supports the demands of SCA's target groups.

Objective 5

Is SCA a more credible and sustainable organisation?

Despite the major challenges SCA has faced, work in the main has been able to continue over time. Opportunities

NUMBER OF MEMBERS AND MONTHLY DONORS 2010–2022



to work in new areas emerged when the war came to an end. Girls, even older ones, have continued to be able to attend school thanks to the trust SCA has earned from local communities. Surveys have shown that target groups have had and continue to have a high level of confidence in SCA's work. There has been an increase in the proportion of women working in the organisation from 29 percent in 2017 to 35 percent in 2022, despite the major challenges involved in recruiting women, especially after August 2021. In healthcare SCA has taken on responsibility for a new province, Nuristan, alongside Wardak which has been part of SCA's primary care mandate for many years now. In many respects it is easy to answer yes to the question of whether SCA is a credible and sustainable organisation and the examples that substantiate this conclusion are far more numerous than can be contained in a brief summary.

Whether SCA's credibility and sustainability has increased is harder to say in qualified terms. The picture is likely to shift between and within internal and external target groups. Measurement points over time are hard to maintain when the surroundings are constantly changing. The Strategic Plan 2018–2022 was also the first time SCA chose to highlight the organisation's need for development in a separate strategic objective area. However, ultimately SCA has come through more crises than at any time in its history. This in itself is an indicator of sustainability and credibility.

Remaining challenges

Objective 5 has grappled with what the objective in itself was intended to address – better cooperation to achieve SCA's mission. The objective has not had its own department or units with a defined responsibility for implementation in the same way as objectives 1–4. Objective 5 has been everyone's and no-one's. Monitoring has partly involved the building blocks produced in 2017. At the same time, some building blocks have been reviewed, those responsible for implementation have changed and SCA's management,

for understandable reasons, have had to prioritise crisis management, which has taken precedence over opportunities to obtain a strategic overview, governance and monitoring. In areas such as updated unit descriptions and joint data management and monitoring systems, progress has been limited. SCA's internal leadership programme never managed to restart after the pandemic and a new effort is needed to ensure a qualified workforce, especially among women. Staff surveys and internal evaluations indicate that cooperation has improved within the country offices while coordination between them has involved challenges.

Successes to build on further

Several positive steps have been taken in the area of better responsibility for the health and safety of the organisation's staff and protection for particularly vulnerable target groups. The fact that the proportion of women in the organisation has increased is another success to be proud of. The new HR department leaves SCA well-placed to develop and deepen this work further. Opportunities for improved internal communication have increased, for example by giving more people access to an SCA email address and several steering documents have been translated into local languages. Surveys of target groups show overall strong confidence in SCA's presence in local communities and rights-based work, but also in SCA as an expert organisation. The efforts launched at the beginning of the strategic period to spread the organisation's sources of funding have started to produce results. In the area of coherence between communication and advocacy, the large number of crises have placed the need for consistency under the spotlight and SCA has new internal coordination mechanisms capable of producing the material needed.

One final example of resilience and credibility is that when SCA's values are questioned at a system-threatening level, the organisation has shown evidence of stalwart resolve in standing up for the organisation's core values. ■

Security and risk

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

Read more about risks in the sections on “Corruption and control” on page 60.

UP UNTIL 2021 SCA's risk environment was strongly defined by the ongoing war between the Taliban and the then government, the risk of violence and “collateral damage”. In early 2022, the risks for SCA's employees and target groups had significantly changed character and were more associated with uncertainty regarding the decisions and rules of the DFA. When SCA is not given written permission or an exemption from general decisions by the authorities, a threat scenario is created. SCA may be viewed by others as violating an edict, e.g. regarding the right of female employees to work.

Crime in the country was reported to have become more mobile and widespread than before, possibly linked

to improved opportunities to move within the country, and the serious economic situation. Many of the security incidents during the year took place in conjunction with crack-downs on crime by the authorities.

Other factors in Afghanistan are more constant. The many years of war have led to local conflicts, e.g. for grazing land, land, water assets and inheritance which are difficult to resolve. Increasing restrictions on women's freedom of movement also increases risks. One tangible risk for SCA's female employees is the legal uncertainty that all women live with. Opportunities for women to rely on the legal system for protection in cases of domestic violence, for example, are very small.

The terrorist organisation IS, which locally goes by the name “Islamic State Khorasan Province” (ISKP) continued to attack local authorities and military posts during the year but perhaps mainly religious minorities, often in cities and the eastern parts of the country. ISKP also claimed responsibility for a suicide attack on the Russian embassy in September and frequently threatens organisations and foreign representatives in the country, and others who are considered to be under the protection of the DFA. The forces of the DFA carry out recurring raids to search for and neutralise local ISKP groups.

Awareness, impartiality and local support

SCA is aware that background, social conditions, gender and resources impact on how security and how people are >

Ranked 163rd out of 163 countries

In 2022 politically motivated terrorism decreased. The number of victims of internal violent conflict fell, both militarisation and crime decreased. Despite this, Afghanistan was ranked as the least peaceful country in the world – for the fifth year in a row. The cost of violence to Afghanistan was estimated to be equivalent to almost 30 percent of GDP.

Institute for Economics and Peace: Global Peace Index 2022

GPI-2022-web.pdf (visionofhumanity.org)

Examples of some of the 81 reported incidents during the year:

22 January, Kabul:

Employee threatened online after speaking out in the media.

10 May, Wardak:

Employee threatened by an applicant during an interview.

11 May, Panjshir:

Conflict between the Taliban and an armed resistance movement prevented SCA staff from carrying out their work.

23 July, Nuristan:

SCA's local health officer was threatened and arrested after a representative of the authorities failed to get their way when exerting pressure in a recruitment case. The employee was later released.

26 July, Paktika:

A teacher was injured in a road accident.

28 July, Ghazni:

A torrent hit SCA's orthopaedic workshop damaging walls, vehicles and warehouses.

31 July, Nuristan:

A local resident who was denied a home visit for care of their child fired shots near a clinic.

13 August, Kabul:

An employee was robbed by fellow passengers in a shared taxi.

31 August, Paktika:

A student was injured by a landmine or unexploded ordnance.

29 September, Jawzjan:

An employee was injured when attacked by a dog.

20 October, Kabul:

A physiotherapist was arrested but released a week later.

15 December, Parwan:

A CCTV camera was stolen from SCA's school for midwives.

- affected by conflict. This applies both to target groups and employees. SCA strives to ensure that the organisation and employees have a good understanding of challenges and risks and takes joint responsibility for security. SCA's *Safety and Access Unit* is the hub in this respect through regular information gathering, analyses, training and exercises.

SCA's security strategy includes clearly communicating with all parties affected in an area so that they are aware of and trust the organisation's impartiality and openness. SCA ensures that its operations have the consent and ownership of communities. Combined with a good reputation, this has led to SCA gaining the acceptance required to also work in areas where few others can operate. Carefully ensuring that operations are underpinned by – and rely on – the local community reduces the risk for target groups and employees. This also contributes to local conflict resolution. The strategy has not changed with the Taliban takeover.

Fewer incidents

The total number of incidents reported internally affecting SCA's staff or property fell to 81 from 168 in the previous year. This reduction is clearly linked to the ending of the armed conflict which lasted until August 2021. The highest number of incidents, 20, was reported by SCA's office in Taloqan. Most were related to decisions by local authorities to shut down operations. ■

Types of security incident

Collateral damage to people or property in conjunction with crossfire/conflict	0
Major engagements temporarily forcing SCA to close e.g. schools	2
Operations shut down by the DFA	35
Demands/threats from the Taliban towards SCA or employees	6
Demands/threats from unknown sources or others	6
Robbery or theft	7
Road accidents or other accidents	7
Abductions, arrests or beatings	10
Other	2

Corruption and control

Corruption is found in all sectors in the country and is a significant threat to the population. It means that SCA's target groups are often denied both education and healthcare.

THE TALIBAN TAKING POWER in Afghanistan had clear consequences in terms of corruption. In rural areas in particular, people have long turned to the Taliban for justice in the absence of an effective and predictable state justice system. Known for its very strict administration of justice, the Taliban's seizing power meant that both corruption and other crime fell significantly from 2021 onwards. In 2022, both crime and corruption are reported to have increased again slightly, albeit not to the levels seen under the previous republic.

Corruption is found in all sectors in the country and is a significant threat to the population. It means that SCA's target groups are often denied both education and healthcare.

Anti-corruption is an obligation for SCA.

Zero tolerance of corruption is an important part of SCA's identity and rights-based work. The organisation is primarily loyal to its target groups and works for their rights.

Corruption is found in many forms in Afghanistan's healthcare and education, such as 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.

In some cases, representatives of local authorities have attempted to influence recruitment or the allocation of

resources in a way that violates SCA's policies or humanitarian principles, but so far, SCA has been able to resolve the situation through contacts higher in the authorities' hierarchy and by the local community supporting the organisation's principles.

The consequences of corruption span everything from financial losses to inefficiency. Authorities, legislation, donors and members justifiably demand that SCA lives up to zero tolerance. Swedish and international aid becomes part of the local economy, in which aid is partly used for purchasing and salaries. It cannot be guaranteed that money and other resources are free from corruption once they are further removed down the chain. SCA must therefore 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.

Anti-corruption: developments in 2022

Clinics, schools, roads, savings groups and jobs are valuable resources and are therefore in demand. This not only applies to our target groups in the civilian population but also to authorities or locally influential actors.

24 out of 100

In Transparency International's annual index, Afghanistan received 24 out of 100 possible points, a significant rise from 16 points a year earlier. This saw the country climb in the rankings from 174th out of 180 to 150th out of 180 on freedom from corruption.

Source 2022 Corruption Perceptions Index: Explore the...
– Transparency.org

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 primarily loyal to the target groups in the civilian population.** SCA can therefore never accept inappropriate influence and must always remain neutral in conflicts.



SCA distributes emergency parcels to families affected by the earthquake in Paktika. Photo: Haji Mohammad

Anyone can report irregularities anonymously to

<https://report.whistleb.com/en/swedishcommittee>

- › Since the Taliban takeover, SCA has not carried out any operations that risk transferring resources to the DFA. 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 in 2022 compared with the previous year.

SCA continued to develop its anti-corruption efforts during the year. This includes the procurement of a new whistleblowing system. The new system is isolated from the rest of the IT environment, and enables anonymous communication between the whistleblower and the investigators.

All reported suspicions are recorded and followed up. In 2022 a total of 37 reports were received, an increase of 25 compared with the previous year. It is hard to substantiate what was behind the increase but factors may have included an increase in access to certain geographical areas, which in turn led to SCA's internal audit unit being able to conduct more audits.

Of the 37 reports, 20 were of a type that following initial assessment, either could not be investigated due to insufficient information or were not defined as corruption or other irregularities.

17 reports went on to be fully investigated. Of these, by the end of the year six were found to be cases of irregularity/corruption, six reports had not been able to be substantiated and a further five cases were still under investigation. The cases were spread evenly between the areas of responsibility of the different regional offices.

Cases of corruption in 2022

Embezzlement: Following complaints from one local community, a teacher employed by SCA was found to have exploited their position and embezzled money from approximately 50 people. The teacher promised to arrange employment with SCA for a fee equivalent to approximately SEK 6 per person for participation in a test. The employee was dismissed.

Embezzlement: an employee was found to have embezzled the equivalent of SEK 45 500 in Afghan currency and USD. The employee was responsible for a safe and fees that need to be paid in cash. The employee was dismissed.

Breach of contract: this case concerns a contract between a local Afghan organisation and another international organisation with which SCA is in a consortium. SCA is not primarily involved and the investigation has been conducted by the other international organisation. The case is reported here because it was reported through SCA's whistleblowing system and SCA discloses all cases that are reported through the organisation. The report concerned suspected embezzlement by means of tax evasion, which could not be substantiated, and breach of agreement between the organisations on data protection, which, however, could be substantiated.

Embezzlement due to false information/personal benefit: An employee stated that their father had died and requested the grant (AFN 30 000), equivalent to SEK 3 700) to which employees are entitled in the event of the death of a relative. A month later, the same employee reported that their mother had died. Suspensions arose and the mother was found to be alive. SCA did not suffer any financial loss as no money was paid out for the second application. The employee was given a second level written warning.

Unauthorised private use of motorbike: An employee working in outreach rehabilitation was found to have used SCA's motorbike for personal leisure travel. The employee was given a second degree written warning.

Favouritism and breach of recruitment regulations: three members of a recruitment committee were found to have given one candidate unjustifiably high points in a written test, in competition with better qualified candidates. The three members were given second degree warnings and the position was re-advertised

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. Suspensions can be reported anonymously and submitted by email, phone, text message, letter or orally. ■

Strategies and means of minimising corruption

It is impossible for SCA to completely avoid cases of corruption, but, on the other hand, corruption can be minimised by long-term efforts.

SCA's strategies:

- Prevention. Minimising opportunities.
- Overlapping control and checks and balances in all financial, logistics procurement and payment 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
- 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 may not deviate from requirements set for good education. In every case of deviation, there are resources that are not used as intended.

Means and methods

- Follow-up of operations. Failing to achieve targets 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 channels to verify information
- Whistleblower system

SCA's Board 2022–2023

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

Azadeh Rojhan, Chair

Elected in 2018. Chair since the 2022 Annual General Meeting. Member of the Swedish Riksdag for the Social Democrats for the County of Stockholm since 2014. Previously Azadeh worked for the Swedish Socialdemocratic 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.

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.

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.

Karl Tarring, Board member

Elected in 2021. Karl is the national coordinator for the UN Sendai Framework for Disaster Risk Reduction at the Swedish Civil Contingencies Agency. 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. Long experience as an authorised auditor. Lives in Stockholm.

Pia Karlsson, Board member

Elected in 2022. Background in education and her PhD thesis was on education in Afghanistan. Pia has been crucial in SCA's work to train teacher trainers in a joint venture between SCA and Karlstad University. Lives in Gnesta.

Ann-Charlotte Lyman, Board member

Elected in 2022. Officer and gender advisor at the Swedish Armed Forces with experience from Kosovo, Afghanistan and Mali. Ann-Charlotte has experience of conflict, security, leadership and gender issues but has also been active in the women's support organisation Tjejzonen.

Morsal Aimal, Board member

Elected in 2022. Morsal was born in Kabul and has a background as a teacher, interpreter and in refugee reception but currently works for the Swedish Social Insurance Agency, Försäkringskassan. Formerly Deputy Chair of the Afghan Women's Organization. Active in the European Network Migrant Women which works for Afghan women refugees in Europe.

Siwita Nasser, Deputy Board member

Elected in 2022. Siwita has a background in human rights studies and works for the Swedish Migration Agency. She was previously one of the driving forces behind SCA's youth network Unga SAK and is currently studying to be a nurse.

Philip Arian Latif, Deputy Board member

Elected in 2022. Former coordinator of the Young SCA network in 2014–2016, active member since 2013. Degree in economics and political scientist, currently works as a manager in primary healthcare. Philip has many years of varied involvement in Afghanistan issues in Sweden with a passionate interest in the history of the country.

Annual accounts

The Board and the Secretary General of the Swedish Committee for Afghanistan hereby submit the annual accounts for the financial year 2022.

Administration 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 people to another. According to section 1.2 of its statutes, SCA's purpose is to:

- support the national independence of Afghanistan,
- conduct development work in Afghanistan to promote democratic, economic and social development in the country,
- conduct fundraising to obtain funds for SCA's development work,
- 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 2022, SCA consisted of 11 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. In the medium term, SCA's objectives are set out in the Strategic Plan (SP) 2018–2021. When the Taliban took over power in the country in 2021, the conditions under which SCA operated changed significantly and the organisation decided to continue with the previous plan during that year. A new Strategic Plan for 2023–25 was adopted in autumn 2022.

SCA worked in 20 out of 34 provinces. In 2022, SCA continued to provide support to community based education in rural areas, 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 all basic healthcare under the Health Emergency Response system in the

provinces of Wardak and 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 and capacity development.

Community development councils are supported in decision-making, planning and carrying out infrastructure projects and by setting up savings groups. Individuals and groups of individuals are supported through vocational training and the opportunity to engage with producer groups. A large proportion of this work was run through the ABADEI programme launched by the UN.

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.

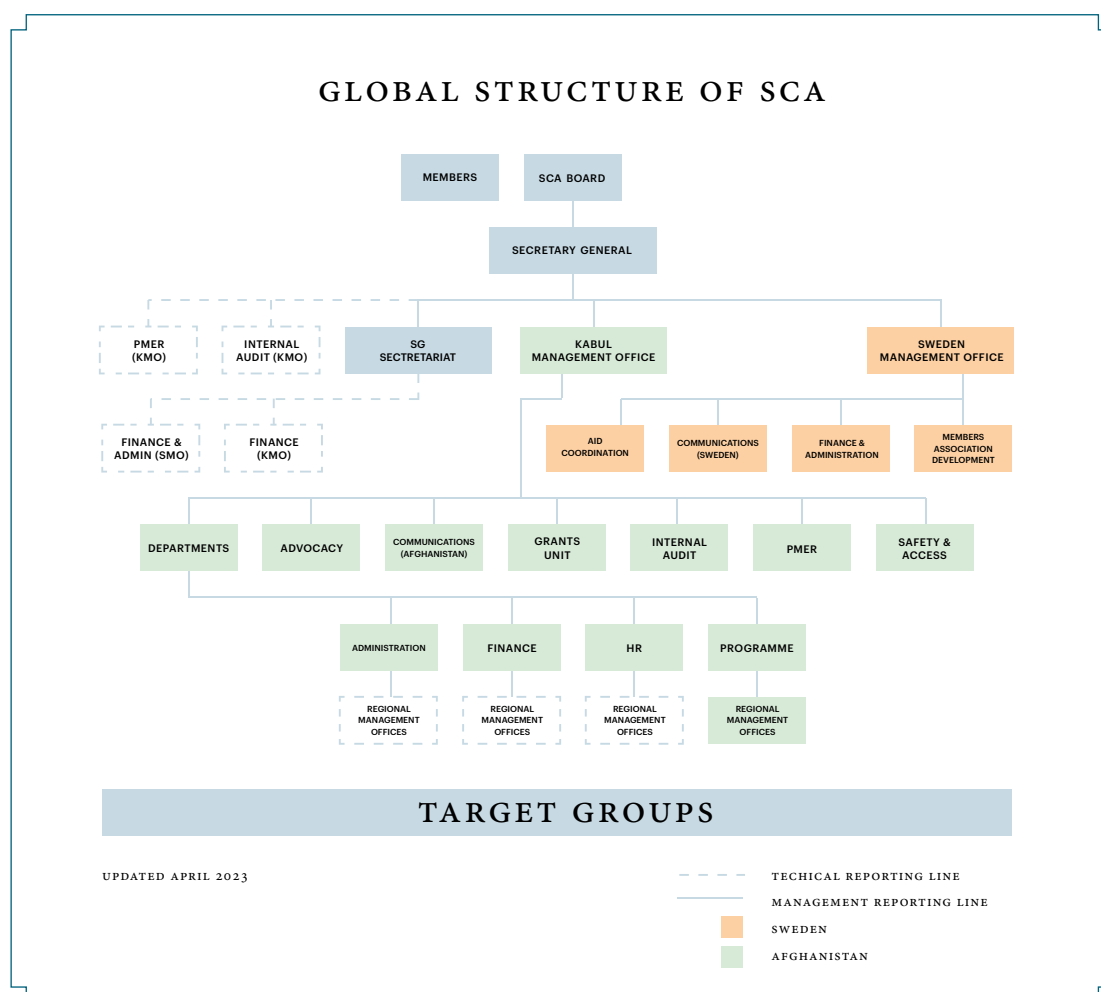
In Sweden, the Communications Unit provides support to local associations and members, is responsible for communication, the member magazine A-nytt, and runs fundraising work among the general public and businesses. SCA is a member of the Swedish Fundraising Association and has 90-account. The organisation is audited each year by Swedish Fundraising Control. SCA follows the Swedish Fundraising Association's quality code and in 2022 produced 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. In 2022, an HR department was also formed, replacing the HR unit. During the year, SCA worked to open a logistics office in Dubai.

Significant events in the financial year

The Taliban taking power in 2021 and the installation of the DFA continued to shape events in 2022. In March it was announced that girls were not allowed to continue attending school after grade 6. The DFA further restricted women's rights during the year and became increasingly ›

SCA's organisation



› repressive. In December it was announced that girls were not allowed to continue attending university and women were prohibited from working in civil society, including for SCA. Shortly afterwards, an exemption was introduced which allowed SCA to continue with most of its operations, and to teach girls in grades 1–12. However, in the long term, the oppression and restriction of women's rights exercised by the DFA constitutes a very major threat to SCA's target groups and employees.

The humanitarian crisis deepened further, affecting both SCA's target groups and its employees. Sanctions and a non-functional national and international banking system pose a major challenge. SCA was able to maintain its operations thanks to cash flow in by the UN.

The Russian war against Ukraine had a major impact on Afghanistan and SCA. This was partly the result of higher energy and food prices, especially grain prices. Combined with a shrinking economy, this means that much of the population had no food for the day ahead.

In Sweden, a new government took office, which abolished the one percent target for development aid, introduced a lower three-year budget and cut financing of information and communication by 80 percent.

During the year, SCA entered into new agreements with Radiohjälp (core funding), the Foreign Commonwealth and Development Office (UK), the Dutch state, the EU (2023–25), the Swedish Post Code Lottery and the union Kommunal. SCA also received funding from UNDP, NIFEC, WHO/UNICEF, UNFPA and WFP. The year also saw the start of funding negotiations with the Swiss Development Cooperation, Education Above All and Sida, all for the period 2023–25.

Outcomes and position

SCA reports outcomes and impacts against five strategic objectives, set out in the Strategic Plan (SP) 2018–2021 with its associated results framework. The intention was to work in line with a new strategic plan for 2022–25 in 2022 but this was postponed due to the uncertainty arising from the Taliban takeover. SCA judged it better to continue working in line with the existing 2018–21 plan into 2022.

The Strategic Plan sets out 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 causality. The number of patients and students can be measured each year, but measuring impacts requires a longer timescale.

SCA has largely been able to maintain its operations over the year, albeit with restrictions and extensive adaptation for periods of time. SCA's budget was mainly spent as planned and the majority consists of salary costs.

The outcomes for SCA's target groups (for 2018–21 with the Strategic Plan extended to 2022) must be seen in the light of the almost catastrophic social and economic development the country has undergone in 2022. Incomes have fallen while food prices have soared. The authorities have curtailed freedom and opportunities for women to participate in society, making SCA's operations considerably more difficult and reducing women's access to health and education, for example. Despite this, SCA has managed not only to maintain operations but has also, thanks to the deep backing of target groups in local communities and the continued support from funders, managed to expand in some thematic and geographical areas.

A selection of outcomes in 2022 is shown below, which are thus also outcomes of operations in 2018–21.

Strategic objective 1: Better health.

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

- More people being aware of the importance of seeking healthcare at an early stage is an important target for SCA. This is particularly the case for children who otherwise risk lifelong disabilities. The number of patient visits to SCA's clinics and hospitals increased to more than 2.5 million (54 percent women) during the year. The increase has been constant since 2018, with the exception of 2021, probably due to the peak of the conflict preventing many people from travelling and seeking healthcare. The fact that SCA managed to maintain access to medicines in its clinics and hospitals was probably a factor in more people than anticipated attending these, also from outside SCA's catchment areas.
- 40 new maternal and child health clinics (Family Health Houses) were set up in hard to access parts of Nuristan and Samangan. SCA being able to expand and staff its clinics was partly the result of the long-term investment in training midwives, nurses and other female health workers. SCA built on this experience, admitting 12 women to SCA's two-year midwifery training course, while 24 midwives were enrolled in a one-year professional development course.
- Screening of children under the age of five for malnutrition increased and 13 new treatment clinics for malnourished mothers and children were opened. More than 24 000 pregnant women were treated for malnutrition compared with approximately 5 000 a year in 2020 and 2021. This sharp rise is due to a combination of greater access to healthcare and an increasingly tougher humanitarian situation.

- 19 000 patients (41 percent women) received physiotherapy treatment during the year and over 18 000 (32 percent women) received new wheelchairs, prostheses, etc. or had their previous aids repaired. SCA has used surveys to monitor patient satisfaction with SCA's physiotherapy and aids respectively. From 2018 onwards the satisfaction rate has increased in principle every year, with only a marginal drop in 2021. SCA has invested in ongoing in-service training for staff, technical support and in better drawing on patient feedback, suggestions and views. A further 25 men and 21 women completed SCA's physiotherapy training during the year.

Objective 2: Access to education

All children in targeted communities have improved learning achievements.

- The humanitarian crisis had a significant impact on work and outcomes during the year in the field of education too.
- The number of students enrolled in SCA's schools rose sharply to 133 000 during the year. 64 percent of these were girls.
- During the year, SCA completed eight school buildings and trained more than 300 teachers in special education and over 500 teachers in inclusive teaching.
- For several years, SCA has noted a slowly positive shift in the attitude to education, especially that of girls. The lack of clarity, rules and demands from the new de facto authorities 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-led 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.

- Cash shortages, rising inflation and severe drought crushed opportunities to earn an income in rural areas during the year.
- Almost 800 savings groups initiated by SCA were set up during the year. 55 percent of their members are women. Almost 8 000 members of savings groups took out microloans to improve their livelihoods in 2022.
- 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 the formation of 28 producer groups, 20 of which consisted solely of women.
- Despite the fact that the new government is not clearly positive towards community development councils in the villages, SCA has been able to work with these on mobilising emergency help, support for livelihood development, and training about water, sanitation and hygiene, etc. This indicates that the community 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 2 500 households were provided with emergency aid during the year.

Objective 4: Public and political commitment

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

- The announcement over Twitter from the DFA the night before schools were to open that girls above grade 6 were to stay at home was the first major news event of the year in Afghanistan.
- The DFA's restrictions on women's rights, combined with media attention, has helped to boost the engagement of the Swedish public. The support of the Swedish public for aid to Afghanistan has increased from 47 percent to 51 percent.
- The membership has been active, with 18 opinion pieces and letters, often focusing on women's rights.
- SCA ran 7 seminars and the local associations ran two demonstrations, in these cases too with women's rights as the central theme.
- The number of monthly donors rose from 3 641 to 3 777 and their donations amounted to SEK 6.6 million.
- The level of aid became an election issue on which the party blocs were divided. The incoming government has announced a fixed level of 56 billion, which will gradually erode aid funding over time.
- The newly appointed Minister for Development Cooperation Johan Forssell mentioned SCA as an example of good aid in an interview in Swedish global issues magazine *Omvärlden* in October. His State Secretary Diana Janse did the same in a meeting with the Swedish Government Committee on European Union Affairs in November.
- The DFA ended the year first with a ban on higher education for women and a few days later, the announcement that women were no longer allowed to work for NGOs such as SCA.

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 important in relation to SCA's purposes.

- The DFA's restrictions on women have made recruitment more difficult and made it harder to ensure internal gender equality in the workplace.
- Many employees leaving the country in autumn 2021 affected the organisation and female managers were particularly difficult to replace. In 2022, the proportion of female employees increased to be higher than before the Taliban takeover but recovery is slower at management level.
- The ABADEI project started as a separate project organisation to ensure flexibility and reporting to donors.
- A new HR department was set up.
- Procurement has begun for a new donor relations system for the Kabul and Stockholm units jointly.
- When other international organisations shut down, SCA was able to continue its operations or suspended its operations only temporarily.
- A new whistleblower system with greater anonymity was procured and introduced.

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 2022 3 289 (3 585) members were noted, which is thus given as the membership figure for 2022. This is down 8.2 percent on 2021 but still 10 percent higher than in 2020.

The annual general meeting was held in Solna on 21–22 May. It was attended by 57 voting members. Three motions were received. The annual general meeting supported an adjustment to the quarantine rule in the instructions of the Nomination Committee. The annual general meeting considered a motion on food in SCA's schools to be answered and rejected a motion to investigate the possibility of satellite internet in Afghanistan. The audit report of the organisation's auditors was received too late but was discussed. The response of the Board to the audit report was added to the minutes.

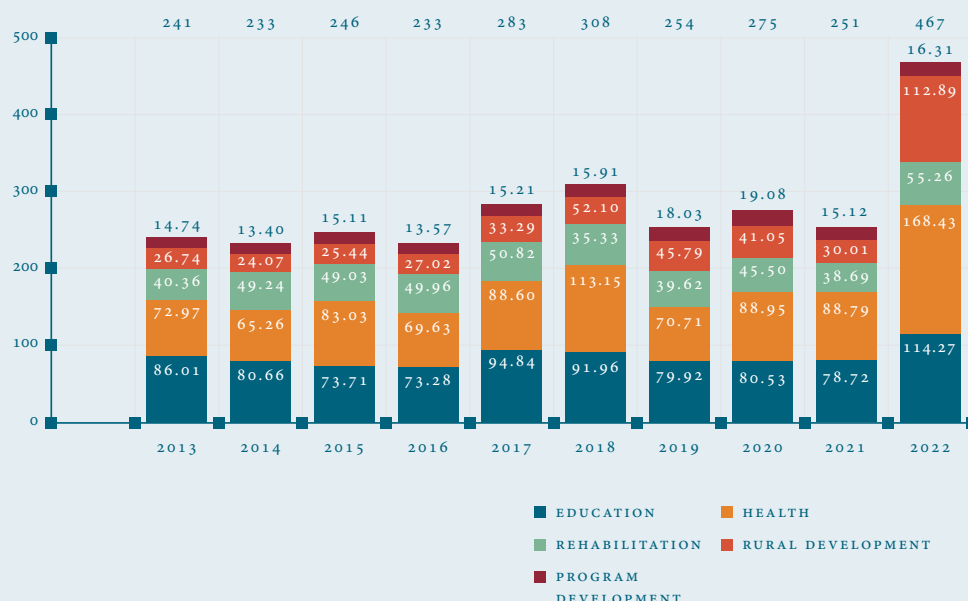
The annual general meeting adopted a statement demanding that the rights of women and girls be respected.

Azadeh Rojhan Gustafsson was elected as the new chair for a two-year term following Bengt Ekman. The annual general meeting approved the engagement of PWC with Gunnar Thullberg as authorised public accountant. The solidarity prize for the year was awarded to members Peter Karlsson, Felicia Brito, Lina Mälberg and Stephanie Kilander.

Fundraising

The result of fundraising to the 90-konto charity accounts 90 07 80-8 and 90 01 20-7 was SEK 12.9 (21.9) million. Of this, SEK 4.4 (6.1) million was from monthly donors and ›

SCA'S PROGRAMMES 2013–2022 (MSEK)



- SEK 8.5 (15.8) million from other donations. The cost of fundraising work was SEK 3.2 (2.9) million, or 24.8% (13.2%) of income. In addition to the SEK 3.2 million entered as fundraising costs, approximately 346 000 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 24 million in basic grants during the year plus financing of one special project. Water for All provided a grant of SEK 60 000. Apart from SCA's own fundraising activity, Radiohjälpen and Afghan Connection contributed SEK 4.7 (3.4) million.

Management and decisions

SCA revises its central governance documents regularly. The Strategic Plan for 2023–25 was adopted in 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://swedish-committee.org/about/documents/>. The plan also reports indicators, 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. Additionally, documents including the following were revised or adopted: Information security policy, Crisis plan (SMO), Communication platform, Procurement manual Sweden and Financial regulations.

Risks now and in the future

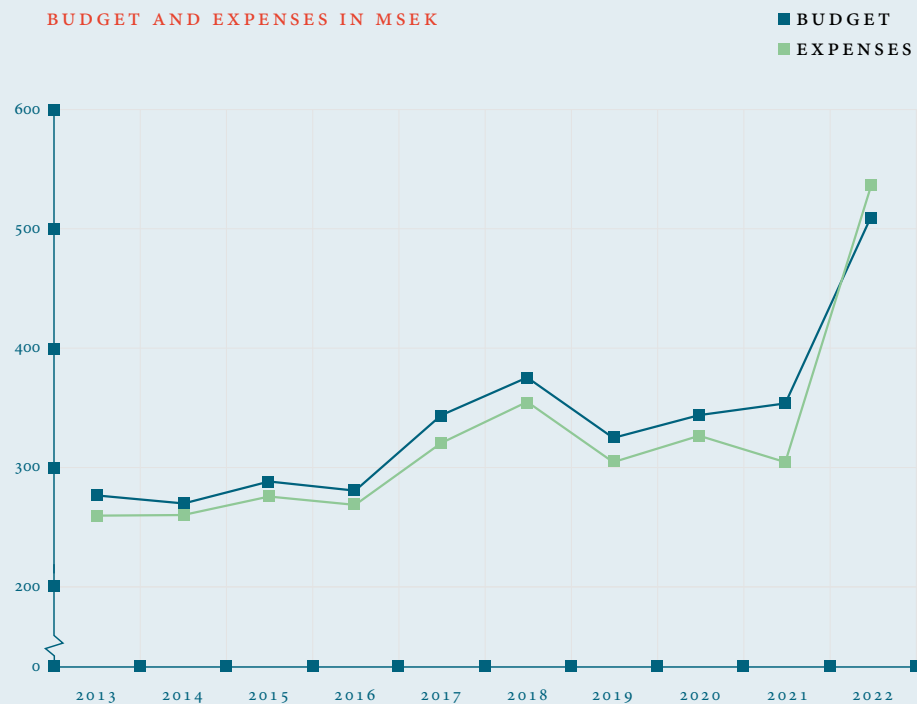
SCA is exposed to a wide range of risks; physical risks to staff and target groups, and the risks of corruption and embezzlement. The restrictions on rights and freedoms introduced by the de facto authorities in Afghanistan (DFA) mean major risks for SCA, the organisation's employees and target groups. The restrictions mean difficulties reaching out to women in the target groups.

In December, the DFA announced a ban on women working in civil society. The decision is very serious, although a general exception was made for women working in healthcare and female teachers of grades 1–6 and SCA managed to secure acceptable solutions also for teachers of grades 7–12. One risk is that the duties of female staff, their position and their opportunities to do their work will rapidly be undermined. It will become more difficult to recruit female staff and the reactions of the rest of the world to the repression often demand that aid be cut off. There is also the obvious risk of further restrictions from the DFA which will make it harder for SCA to do its work.

SCA will continue to apply every means possible to carry out its work in line with the organisation's principled pragmatism, which means that SCA cannot contribute towards discrimination and can only carry out activities that benefit both men and women.

SCA continues to be dependent on a few large donors. The proportion of own fundraising is low, which places

BUDGET AND EXPENSES IN MSEK



- › continuity at risk. The combination of recurrent drought, the economic crisis in the wake of the pandemic, exacerbated by the Taliban takeover and the sanctions imposed by the outside world causes uncertainty regarding future financing and increased poverty in Afghanistan, which increase demands on SCA. The continued refusal of international banks to transfer money to Afghanistan means extensive cash handling, 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

SCA continues to have a stable financial base. The balance sheet total was SEK 214.5 (222.6) million for 2022 and comprises SEK 146.8 (132.5) million of funds and earmarked donations which belong to the organisation in full. Funds including earmarked funds increased by SEK 14.3 (23.2) million from 2021 to 2022. The average exchange rate in 2022 was SEK 1 = AFN 8.5068 and USD 1 = AFN 89.19

In 2022 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.

Sustainability

SCA included sustainability and organisational development as a separate target in the Strategic Plan for 2018–2021. SCA does not satisfy the criteria for sustainability reporting under the Swedish Annual Accounts Act, but the reporting of SCA's fifth strategic objective corresponds to those requirements to a certain extent. Therefore, see also the information provided under Objective 5 – Credibility and sustainability.

The uncertainty regarding financing was a challenge during the year. As many other organisations had difficulty operating, expectations of and funding granted to the organisations that were able to operate increased. SCA's ability to absorb funding was put under pressure, while it was also hard to predict long-term financing.

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. ›

Five-year financial overview	2022	2021	2020	2019	2018 (Adjusted)	2018*
Operating income	515.8	333.2	318.6	312.7	373.0	353.1
Programme costs	483.5	262.1	283.6	264.0	321.7	321.7
Fundraising costs	3.2	2.9	2.6	3.3	5.5	5.5
Administrative costs	49.8	39.5	40.3	37.2	27.8	27.8
Net income/expenditure	-20.8	28.7	-7.9	8.2	18.0	-1.9
Gains/losses after financial investments	-20.8	28.7	-7.9	8.5	18.1	-1.4
Balance sheet total	214.5	222.7	162.7	169.5	151.3	151.3
Fundraising and administrative costs as % of total operating income	10.3%	12.7%	13.5%	12.9%	8.9%	9.4%

* 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.

- › During the year, SCA continued to monitor staff in Sweden using the Elettev tool. Regular surveys measure staff experience of the work environment and engagement. During the year, SCA adopted a Plan for equal rights and opportunities 2023–25. Sick-leave among staff in Sweden was 1.25% (1.44%) in 2022.

Corruption and anti-corruption

Afghanistan is one of the countries in the world in which corruption is most rife. During the year, SCA continued to monitor the risk of resources being transferred to the state. The fact that armed conflict had largely ceased in the country meant that it was easier to monitor operations during the year than it had been previously. 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.

A new whistleblower system was procured in 2022. The system is isolated from the organisation's other IT environment and enables anonymous communication with whistleblowers. SCA's Anti-corruption policy was also revised in 2022 to adapt it to the new system.

Discovered cases of embezzlement and corruption

In 2022 a total of 37 reports were received, an increase of 25 compared with the previous year. It is likely that the increase is linked to it having become easier to conduct

audits and scrutiny in the region thanks to a lower level of conflict, which also means that more suspicious cases were able to be investigated.

Embezzlement: Following complaints from one local community, a teacher employed by SCA was found to have exploited their position and embezzled money from approximately 50 people. The teacher promised to arrange employment with SCA for a fee equivalent to approximately SEK 6 per person for participation in a test. The employee was dismissed.

Embezzlement: an employee was found to have embezzled the equivalent of SEK 45 000 in Afghan currency and USD. The employee was responsible for a safe and fees that need to be paid in cash. The employee was dismissed.

Breach of contract: this case concerns a contract between a local Afghan organisation and another international organisation. SCA is not primarily involved and the investigation has been conducted by the other international organisation. The case is reported here because it was reported through SCA's whistleblowing system and SCA reports all cases that are reported through the organisation.

Embezzlement due to false information/personal benefit: An employee stated that their father had died and requested the grant (AFN 30 000, equivalent to SEK 3 700) to which employees are entitled in the event of the death of a relative. A month later, the same employee reported that their mother had died. Suspensions arose and the mother was found to be alive. SCA did not suffer any financial loss as no money was paid out for the second application. The employee was given a second level written warning.

Unauthorised private use of motorbike: An employee working in outreach rehabilitation was found to have used SCA's motorbike for personal leisure travel. The employee was given a second level written warning.

Favouritism and breach of recruitment regulations: three members of a recruitment committee were found to have given one candidate unjustifiably high points in a ›

- › written test, in competition with better qualified candidates. The three members were given second level warnings and the post was re-advertised

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. At the end of the year another five cases were still under investigation. 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 concern conflicts in the workplace, complaints against decisions and so on, or did not contain sufficient information to be investigated further.

2023 and expected future developments

- The humanitarian crisis is likely to worsen and be very challenging for both SCA and the organisation's target groups. It is likely that it will also 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 expanded.
- The ban on women in NGOs, announced in December 2022, has been able to be tackled to a certain extent by means of general exceptions, local arrangements, working from home and other adaptations. The decision is not expected to be overturned.
- The dysfunctionality of the international and Afghan banking system continues to create problems, with a lack of liquidity as a potential risk.
- Russia's invasion of Ukraine continues to overshadow 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 Sweden, development aid is expected to continue to be under political pressure.
- In 2023, SCA will launch a review of its overall policy.

Management

Leadership

SCA's Secretary-General Andreas Stefansson is based in Årnlit and Stockholm but spends periods working in Afghanistan. Daniel Madhani is Country Director and Jens Rosbäck is Deputy Country Director in Afghanistan. Anna Ek is Country Director in Sweden. As Chief Executive Financial Officer, Shah Mahmood has ultimate responsibility for the organisation's finances.

Staff

On 31 December SCA had 8 851 (7 025) employees. In Afghanistan 7061 (5 666) people were employed on a project basis in the field. Of employees in Afghanistan, 64.9 (68) percent are men and 35.1 (32) percent women. Three out of 15 international staff were women. 15 out of 24 staff in Sweden were women.

Board and management

The Board consists of nine regular members and two deputies. Anna-Karin Johansson left the Board at the meeting in January 2022. During the year, the Board appointed a working committee, a gender equality working group and an audit committee from among its members. Seven ordinary meetings, one extraordinary meeting and one inaugural meeting were held during the year. One decision was made per capsulam. Attendance in 2022:

Resigned at Annual General Meeting 2022

Lena Eriksson Åshuvud, 3 meetings out of 4
Bengt Ekman, 4 meetings out of 4
Shirin Persson, 3 meetings out of 4
Anna-Karin Johansson, 1 meeting out of 4

In post at Annual General Meeting 2022

Anders Fänge, 8 meetings out of 9
Azadeh Rojhan Gustafsson, 9 meetings out of 9
Anders Rosén, 9 meetings out of 9
Karl Tarring, 8 meetings out of 9
Lars Wennberg, 9 meetings out of 9
Annika Schabbauer, 8 meetings out of 9

Joined the Board in 2022

Morsal Aimal, 5 meetings out of 5
Ann-Charlotte Lyman, 5 meetings out of 5
Siwita Nasser, 2 meetings out of 5
Philip Latif, 5 meetings out of 5
Pia Karlsson, 5 meetings out of 5

Christer Persson and Björn-Åke Törnblom were elected as the organisation's auditors by the Annual General Meeting, with Hans Hansson and Lina Mälberg as deputies. The Annual General Meeting elected Maria Bodänge (chair), Mari Engquist, Inger Blennow, Peder Jonsson and Lena Asplund as the Nomination Committee. 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	2022	2021
Operating income			
Membership fees	13	897	936
Donations	2.13	39 005	41 661
Grants	2.13	494 462	280 735
Net sales	13	0	8
Other income	14	18 581	9 871
TOTAL OPERATING INCOME		515 782	333 210
Operating expenditure			
Programme costs	3,4,13	-483 544	-262 076
Fundraising costs	3,4,13	-3 192	-2 958
Administrative costs	3,4,13	-49 851	-39 486
TOTAL OPERATING EXPENDITURE		-536 587	-304 520
Net income/expenditure		-20 804	28 691
Gains/losses from financial investments			
Other interest income and similar items		0	0
TOTAL GAINS/LOSSES FROM FINANCIAL INVESTMENTS		0	0
Gain/losses after financial items		-20 804	28 691
TOTAL FUNDS CARRIED FORWARD	13	-20 804	28 691
	Note	2022	2021
Change in restricted funds	13		
Restricted funds		1 060	13 283

Balance sheet

(SEK '000)

ASSETS	Note	31.12.2022	31.12.2021
Tangible fixed assets			
Equipment	5	1	1
		1	1
Financial fixed assets			
Long-term securities	6	2 949	3 238
Long-term receivables	7	2 502	874
		5 451	4 112
TOTAL FIXED ASSETS		5 452	4 113
Current assets			
Current receivables			
Trade receivables		0	657
Other receivables		5 775	981
Receivables, grants awarded but not yet paid	10	12 008	12 892
Prepaid expenses and accrued income	8	19 025	1 067
		36 809	15 597
Cash at bank and in hand	12	172 247	200 584
TOTAL CURRENT ASSETS		209 055	216 181
TOTAL ASSETS		214 507	222 691
FUNDS AND LIABILITIES			
Funds			
Donated capital		391	391
Operating reserves		76 062	68 668
Restricted funds, own fundraising		55 898	54 363
Restricted funds, Swedish Postcode Lottery and Water 4 All		9 024	3 613
FUNDS CARRIED FORWARD		5 387	5 455
		146 763	132 489
Provisions			
Other provisions	9	14 359	11 981
		14 359	11 981
Current liabilities			
Trade creditors		25 182	13 411
Tax liabilities		3 435	1 881
Liabilities, grants received but not yet used	10	19 284	48 960
Other liabilities		576	3 062
Accrued expenses and deferred income	11	4 908	10 909
		53 384	78 221
TOTAL FUNDS AND LIABILITIES		214 507	222 691

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
Opening balance	391	68 668	54 363	3 611	5 455	132 488
Exchange rate effect on opening balances in Afghanistan	-	29 200	4 969	918	-8	35 079
	391	97 868	59 332	4 529	5 447	167 567
Changes during the year	-	-	-	-	-	-
Restricted						-
– by donor	-	-	14 945	24 060		39 005
– by the Board	-	18 581	-	-	897	-17 684
– transferred to operating reserves	-	2 753	-2 753	0	0	0
Utilised	-	-5 977	-15 626	-19 566	-956	-42 125
TOTAL FUNDS CARRIED FORWARD	-	-21 806	-3 433	4 494	-59	-20 805
AT YEAR-END	391	76 063	55 898	9 022	5 387	146 763

Cash flow statement

(SEK '000)

	Note	01.01.2022– 31.12.2022	01.01.2021– 31.12.2021
Operating activities			
Net income/expenditure		-20 804	28 691
Adjustment for other items not included in cash flow etc.		2 378	2 117
Interest received			
CASH FLOW FROM OPERATING ACTIVITIES BEFORE CHANGES IN WORKING CAPITAL		-18 426	30 808
CHANGE IN WORKING CAPITAL			
Change in other current receivables		-18 815	862
Change in current liabilities		-24 837	6 653
CASH FLOW FROM OPERATING ACTIVITIES		-62 079	77 063
Investments			
Investment in other financial fixed assets		-5 842	-2 587
Disposal/repayment of other financial fixed assets		4 438	3 032
CASH FLOW FROM INVESTMENTS		-1 404	445
CASH FLOW FOR THE YEAR		-63 483	77 508
Cash and cash equivalents at start of year		200 584	130 746
Exchange rate differences and other changes in value in cash and cash equivalents		35 146	-7 669
CASH AND CASH EQUIVALENTS AT YEAR-END		172 247	200 584

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 secretariat 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 purchased for programme activities are depreciated immediately on purchase if there is a budget from the donor. If there is no budget for depreciating material and equipment for programme activities during the year, it is seen as an asset and included in the balance sheet. 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.

Cash flow statement

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 – Funds raised

DONATIONS REPORTED IN THE INCOME STATEMENT

Funds raised	2022	2021
<i>General public</i>	12 113	20 147
<i>Companies</i>	832	1 764
<i>Swedish Post Code Lottery</i>	24 000	17 000
<i>Kerstin and Jan-Olov Ericksson Foundation</i>	2 000	2 600
<i>Water 4 All</i>	60	150
TOTAL DONATIONS REPORTED IN THE INCOME STATEMENT	39 005	41 661

DONATIONS NOT REPORTED IN THE INCOME STATEMENT*

Contributions reported as income

<i>Radiohjälpen</i>	4 580	3 083
<i>Afghanistan Connection</i>	144	374
<i>Companies</i>	-	-
TOTAL CONTRIBUTIONS FROM THE GENERAL PUBLIC	4 725	3 457

Public grants

<i>Sida 2018–2021</i>	267 059	218 641
<i>EU</i>	7 346	5 186
<i>Afghanistan Ministry of Public Health (BPHS & EPHS)</i>	-	36 726
<i>FCDO</i>	9 794	-
<i>WHO, UN</i>	194 179	15 521
<i>WFP</i>	3 881	872
<i>MRRD (Citizen Charter projects)</i>	4 747	-
<i>Other (small grants from various donors)</i>	2 731	331
TOTAL PUBLIC GRANTS	489 737	277 278

TOTAL OF ALL GRANTS AND CONTRIBUTIONS ACCOUNTED FOR AS INCOME

	494 462	280 735
Total funds raised consists of		
<i>Total donations reported in the income statement</i>	39 005	41 661
<i>Total contributions from the general public</i>	4 725	3 457
TOTAL FUNDS RAISED	43 730	45 118

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

Note 3 – Number of staff, staff costs and remuneration to the Board

NUMBER OF STAFF	2022		2021	
	Number of staff	Of whom men	Number of staff	Of whom men
Sweden	24	9	24	10
Afghanistan, expatriate staff	16	13	15	11
Afghanistan, local staff	1 748	1 352	1 295	1 049
Afghanistan, project staff	7 009	4 344	5 668	3 678
Pakistan, local staff	1	1	1	1
TOTAL	8 798	5 719	7 003	4 749

Number of staff in Afghanistan and Pakistan is equivalent to the number of staff at year end.

Number of staff in Sweden is equivalent to the number of staff for the year.

BOARD AND SENIOR MANAGEMENT	2022		2021	
	Number	Of whom men	Number of staff	Of whom men
Board	9	4	9	6
Secretary-General	1	1	1	1
Other senior management	3	2	4	3

SALARIES AND OTHER REMUNERATION	2022	2021
Secretary-General	885	808
Other staff	259 824	188 094
Sweden	11 981	11 933
Afghanistan, expatriate staff	14 64	11 886
Afghanistan, local staff	109 983	85 165
Afghanistan, project staff	123 133	79 042
Pakistan, local staff	86	68
TOTAL	260 709	188 902

SOCIAL SECURITY CONTRIBUTIONS	2022	2021
TOTAL SOCIAL SECURITY CONTRIBUTIONS	6 582	6 458
Of which pension costs	2 262	2 110

The Board received no remuneration in 2022 nor in 2021.

Of the total pension costs, SEK 228 000 (275 000) relates to the Secretary-General.

VOLUNTARY WORK

An estimated 1 (2) individuals have contributed 150 (159) 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 4 – 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.

	2022	2021
Lease payments charged to expenses during the year.	5 596	5 082
Future lease payments to be made:	2021	2021
Within 1 year (in Afghanistan)	1 943	3 719
Within 1 year (in Sweden)	1 167	1 784
Within 1 to 5 years (in Afghanistan)	740	1 455
Within 1 to 5 years (in Sweden)	70	1 334
	3 920	8 292

Note 5 – Equipment

	2022	2021
Opening acquisition value	37 784	42 519
Exchange rate difference opening value Afghanistan	5 729	-8 951
Purchasing during the year	5 016	4 633
Disposals	478	-409
Sales	14	-8
CLOSING ACQUISITION VALUE	48 036	37 784
Opening contributions	37 783	42 518
Exchange rate difference opening value Afghanistan	5 728	-8 951
Contributions for the year	5 016	4 633
Sales and disposals	493	-417
CLOSING CONTRIBUTIONS	48 035	37 783
NET VALUE	1	1

Note 6 – Long-term securities held

	2022	2021
<i>Opening acquisition value</i>	3 238	3 518
<i>Purchases</i>	664	801
<i>Sales</i>	-953	-1 081
CLOSING ACQUISITION VALUE	2 949	3 238
<i>Opening accumulated write-downs</i>	0	50
<i>Reactivated write-downs</i>	0	-50
CLOSING ACCUMULATED WRITE-DOWNS	0	0
CLOSING BOOK VALUE	2 949	3 238
<i>Swedbank Robur Likviditetsfond (Räntefond Kort A)</i>	2 096	2 098
<i>Brunner Multi-Strategy 2xL</i>	308	396
<i>Handelsbanken Multi Asset 25</i>	5	6
<i>SEB Läkemedel</i>	540	540
TOTAL	2 949	3 040

Note 7 – Long-term receivables

Note 7a Long-term receivables (disability programme)

	2022	2021
<i>Opening acquisition value</i>	1 300	2 694
<i>Additional receivables</i>	2 918	1 363
<i>Amortisation, deductible receivables</i>	-1 962	-2 271
<i>Exchange rate differences</i>	257	-486
CLOSING ACQUISITION VALUE	2 513	1 300
<i>Receivables received during future years are shown under current receivables</i>	-1 818	-1 142
CLOSING NET VALUE	695	158

Note 7b Long-term receivables (Livelihood programme)

	2022	2021
<i>Opening acquisition value</i>	1 971	2 818
<i>Additional receivables</i>	2 259	423
<i>Amortisation, deductible receivables</i>	-1 522	-761
<i>Exchange rate differences</i>	389	-509
CLOSING ACQUISITION VALUE	3 097	1 971
<i>Receivables received during future years are shown under current receivables</i>	-1 290	-1 255
CLOSING NET VALUE	1 807	716
TOTAL NET VALUE NOTE 7	2 502	874

Note 8 – Prepaid expenses and accrued income

	2022	2021
<i>Prepaid rent</i>	364	357
<i>Prepaid insurance</i>	1 971	710
<i>Purchase of medicines and consumables</i>	16 691	0
CLOSING BALANCE	19 025	1 067

Note 9 – Provisions

9a Insurance fund for Afghan staff

	2022	2021
<i>Opening balance</i>	1 316	1 548
<i>Provisions for the year</i>	284	478
<i>Amounts utilised</i>	-150	-391
<i>Exchange rate differences</i>	260	-319
CLOSING BALANCE	1 710	1 316

9b Microloan fund for people with disabilities

	2022	2021
<i>Opening balance</i>	2 712	3 352
<i>Provisions for the year</i>	538	-10
<i>Amounts utilised</i>	-598	-2
<i>Exchange rate differences</i>	536	-628
CLOSING BALANCE	3 189	2 712

9c Microloan fund for improved livelihoods

	2022	2021
<i>Opening balance</i>	7 952	9 390
<i>Provisions for the year</i>	-180	392
<i>Amounts utilised</i>	118	0
<i>Exchange rate differences</i>	1 571	-1 830
CLOSING BALANCE	9 461	7 952
TOTAL CLOSING BALANCE NOTE 9	14 359	11 981

Note 10 – Donor balances

Donors	Receivables		Liabilities	
	2022	2021	2022	2021
<i>Sida</i>	0	166	0	45 437
<i>Netherlands</i>	–	–	13 241	–
<i>European Commission</i>	–	230	199	–
<i>Afghan Connection</i>	–	–	594	393
<i>Jochnick Foundation</i>	45	39	–	–
<i>Radiohjälpen</i>	–	–	2 827	616
<i>Afghanistan Ministry of Public Health</i>	444	11 635	–	–
<i>FCDO</i>	9 794	–	–	–
<i>WHO, UN</i>	–	–	1 926	2 515
<i>WFP</i>	1 548	132	–	–
<i>Other</i>	178	690	498	–
TOTAL	12 008	12 892	19 284	48 960

Status of projects

<i>Netherlands</i>	SCA received funding from the Netherlands for a project that started in 2022 and will continue into 2023. Because the project will continue in 2023, the remaining funds will be utilised.
<i>European Commission</i>	EU-funded projects will continue in 2023.
<i>Afghanistan Connection</i>	Afghan Connection financed training activities for SCA before Afghan Connection was dissolved. This amount remained from Afghan Connection's funding and will be used for SCA's training in 2023.
<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 2023.
<i>Radiohjälpen</i>	Projects financed by Radiohjälpen will continue in 2023.
<i>Afghanistan Ministry of Public Health</i>	The World Bank financed SCA's health projects through the Ministry of Public Health. After the Taliban took over power, the World Bank withdrew from Afghanistan and did not pay invoices sent. SCA conducted a dialogue with the World Bank in 2022 and recovered the majority of the claim, but SEK 444 000 remains to be paid by the World Bank.
<i>FCDO</i>	FCDP-financed activities will continue in 2023 and the remaining funds will be utilised.
<i>WHO, UN</i>	UN-financed projects continue in 2023.
<i>WFP</i>	WFP-financed projects are continuing in 2023 and funds will be paid out.
<i>Other</i>	Projects financed by various donors continue in 2023.

Note 11 – Accrued expenses and deferred income

	2022	2021
<i>Annual leave liabilities</i>	3 191	3 141
<i>Accrued social security contributions</i>	411	6 591
<i>Prepaid membership fees</i>	514	525
<i>Other</i>	792	651
	4 908	10 909

Note 12 – Cash and cash equivalents

	2022	2021
<i>Cash</i>	829	6 847
<i>Bank balances</i>	171 418	193 737
	172 247	200 584

Note 13 – Income and expenditure in 2022

(SEK '000)

SOURCES OF INCOME	Funds received 2022	Information and member activities in Sweden	Education	Health	Rehabilitation and inclusion
Membership fees	897	956	0	0	0
<i>Membership fees</i>	897	956	0	0	0
Donations	39 005	4 192	8 387	6 077	5 792
<i>Own fundraising</i>	12 945	346	3 268	3 598	184
<i>Swedish Postcode Lottery</i>	24 000	3 846	2 478	2 478	5 608
<i>Eriksson Family</i>	2 000	0	0	0	0
<i>Atlas Copco (Water 4 All)</i>	60	0	0	0	0
Donations from the general public	7 000	0	477	0	3 839
<i>Radiohjälpen</i>	7 000	0	339	0	3 839
<i>Jochmick Foundation</i>	0	0	0	0	0
<i>Afghan Connection</i>	0	0	137	0	0
Public grants	467 377	1 494	105 415	162 358	45 633
<i>Sida core funding 2018–2022</i>	220 000	0	81 124	36 691	37 148
<i>Sida Information</i>	1 337	1 494	0	0	0
<i>UN</i>	175 252	0	7 817	97 332	694
<i>WFP</i>	2 491	0	0	2 565	0
<i>Netherlands</i>	13 536	0	0	0	0
<i>WHO</i>	25 725	0	0	24 710	0
<i>EU</i>	7 862	0	0	0	6 826
<i>FCDO</i>	0	0	8 283		
<i>Afghanistan Ministry of Public Health (BPHS & EPHS)</i>	13 489	0	0	35 346	0
<i>MRRD</i>	4 747	0	2 352	500	125
<i>IDRC-VPPd</i>	1 065	0	537	0	0
<i>Health Net</i>	0	0	0	0	0
<i>Paul Hamlyn Foundation</i>	1 535	0	1 713	0	0
<i>Teachers Lärarförbundet, ELAP</i>	236	0	139	0	0
<i>Other</i>	103	0	3 451	560	840
Sales	0	0	0	0	0
<i>Sales</i>	0	0	0	0	0
Other	18 581	0	0	0	0
TOTAL	495 698	6 642	114 278	168 435	55 264

PROGRAMME COSTS
483 544

Rural development	Programme development and support	Investments	Fundraising	Management and administration	Total costs 2022	Net donor liabilities/receivables	Total funds carried forward
0	0	0	0	0	956		-59
0	0	0	0	0	956		-59
							3 813
3 692	1 783	0	3 192	2 077	35 192		-491
2 848	0	0	3 192	0	13 436		4 434
844	1 783	0	0	1 934	19 566		-189
0	0	0	0	143	2 189		60
0	0	0	0	0	0		0
64	0	0	0	345	4 725	2 275	0
64	0	0	0	338	4 580	2 420	0
0	0	0	0	0	0	0	0
0	0	0	0	7	144	-144	0
109 136	14 531	9 717	0	47 269	495 553	-22 360	-5 816
53 830	14 436	9 717	0	32 490	265 437	-45 437	0
0	0	0	0	129	1 622	-286	0
50 941	383	0	0	12 141	168 926	6 326	0
1 061				255	3 881	-1 390	
294				1	295	13 241	
0	0	0	0	543	25 253	472	0
0	45	0	0	475	7 346	516	0
826				685	9 794	-9 794	
0	0	0	0	0	0	13 489	0
1 769	0	0	0	0	4 747	0	0
0	0	0	0	48	585	480	0
0	0	0	0	0	0	0	0
0	0	0	0	0	1 713	-178	0
0	0	0	0	0	139	98	0
414	50	0	0	502	5 816	103	-5 816
0	0	0	0	0	0	0	8
0	0	0	0	0	0	0	8
0	0	0	0	161	161	0	-18 742
112 892	16 315	9 717	3 192	49 852	536 587	-20 085	-20 804

Note 14 – Other income

	2022	2021
<i>Bad debts and liabilities written off/recovered</i>	0	0
<i>Exchange rate gain</i>	18 581	9 871
TOTAL	18 581	9 871

Stockholm, on the date as shown by our electronic signatures

Azadeh Rohjan Gustafsson
Chair

Anders Rosén
Deputy Chair

Anders Fänge

Morsal Aimal

Lars Wennberg

Karl Torring

Annika Schabbauer

Pia Karlsson

Ann-Charlotte Lyman

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

Gunnar Thullberg
Authorised public accountant

Björn-Åke Törnblom
SCA auditor

Christer Persson
SCA auditor

Revisionsberättelse

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

Rapport om årsredovisningen

Uttalanden

Vi har utfört en revision av årsredovisningen för Svenska Afghanistankommittén för år 2022. Föreningens årsredovisning ingår på sidorna 65–86 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 2022 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 god revisionssed i Sverige. Revisorernas ansvar enligt denna sed beskrivs närmare i avsnitten *Den auktoriserade revisorns ansvar* samt *Föreningsrevisorernas ansvar*.

Vi är oberoende i förhållande till föreningen enligt god revisorssed i Sverige. Jag som auktoriserad revisor har fullgjort mitt yrkesetiska ansvar enligt dessa krav.

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

Annan information än årsredovisningen

Detta dokument innehåller även annan information än årsredovisningen och återfinns på sidorna 1-64. Det är styrelsen som har ansvaret för denna andra information.

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.

Den auktoriserade revisorns ansvar

Jag har att utföra revisionen enligt International Standards on Auditing (ISA) och god revisionssed i Sverige. Mina 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 jag professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Dessutom:

- identifierar och bedömer jag 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 mina 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 jag mig en förståelse av den del av föreningens interna kontroll som har betydelse för min revision för att utforma granskningsåtgärder som är lämpliga med hänsyn till omständigheterna, men inte för att uttala mig om effektiviteten i den interna kontrollen.
- utvärderar jag lämpligheten i de redovisningsprinciper som används och rimligheten i styrelsens uppskattningar i redovisningen och tillhörande upplysningar.
- drar jag en slutsats om lämpligheten i att styrelsen använder antagandet om fortsatt drift vid upprättandet av årsredovisningen. Jag 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 jag drar slutsatsen att det finns en väsentlig osäkerhetsfaktor, måste jag i revisionsberättelsen fästa uppmärksamheten på upplysningarna i årsredovisningen om den väsentliga osäkerhetsfaktorn eller, om sådana upplysningar är otillräckliga, modifiera uttalandet om årsredovisningen. Mina 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 jag 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.

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

Föreningsrevisorernas ansvar

Vi har att utföra en revision enligt revisionslagen och därmed enligt god revisionssed i Sverige. Vårt mål är att uppnå en rimlig grad av säkerhet om huruvida årsredovisningen har upprättats i enlighet med årsredovisningslagen och om årsredovisningen ger en rättvisande bild av föreningens resultat och ställning.

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 Afghankommittén för år 2022.

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 *Revisorernas ansvar*. Vi är oberoende i förhållande till föreningen enligt god revisionssed i Sverige. Jag som auktoriserad revisor har i övrigt fullgjort mitt 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.

Revisorernas 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 den auktoriserade revisorn 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 den auktoriserade revisorns professionella bedömning och övriga valda revisorers bedömning med utgångspunkt i risk och väsentlighet. Det innebär att vi fokuserar granskningen på sådana åtgärder, områden och förhållanden som är väsentliga för verksamheten och där avsteg och överträdelser skulle ha särskild betydelse för föreningens situation. Vi går igenom och prövar fattade beslut, beslutsunderlag, vidtagna åtgärder och andra förhållanden som är relevanta för vårt uttalande om ansvarsfrihet.

Stockholm, det datum som framgår av våra elektroniska signaturer

Öhrlings PricewaterhouseCoopers AB

Gunnar Thullberg
Auktoriserad revisor

Björn-Åke Törnblom
Föreningsrevisor

Christer Persson
Föreningsrevisor

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 or phone SCA on +46 8 545 818 40.