

# **ANNUAL REPORT**

# **2020**



Swedish Committee  
for Afghanistan



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# Introductory message

IN 2020 THE POPULATIONS OF THE WEST were tested for the first time in many decades by a pandemic. At the same time as we saw solidarity and people supporting each other, it was also a year when Sweden, as part of Europe, shut itself in and turned its focus inwards. One example is vaccinations. We purchased everything available in a race on extremely unequal terms; terms that were not a result of the pandemic, but that existed long before it started. While Sweden has contracts for many more doses than we are going to need, countries like Afghanistan have barely started their vaccination programmes.

The Swedish aid debate has also turned inwards. Several parties in parliament are proposing substantial reductions in aid. A government commission in 2020 even suggested that increased equality in Sweden should partly be funded by reducing international aid. We are seeing similar ideas about poverty and hunger in the world as well. Although the spread of infection is lower in many low-income countries, the effects of what can be described as a hunger pandemic are far more tangible there. Poverty increased dramatically in Afghanistan in 2020. The UN estimates that half of all children under the age of five in the country will be acutely undernourished in 2021.

Improving our equality at the expense of people in countries who have only a fraction of our resources makes no sense. If we cannot see this, we have a problem with our values. Solidarity requires us to make sacrifices and try to change the structures that maintain inequality between us.

I believe that few of SCA's member or employees have any doubts about the importance of solidarity. SCA was born out of solidarity between the Swedish and Afghan people. But 2020 has shown us that even within our association and professional organisation, we must never take values for granted. This was brought into sharp relief when

in autumn 2020 one of our members and board colleagues gave expression to values that are far from those of SCA. I believe it is vital for us to be humble about the fact that we were late discovering that the discussion concerning our values is not as strong as it should be. This was a wake-up call.

Over the next few years our values are really going to be challenged. Will the negotiations on peace and power end up sacrificing human rights and the rights of women? How will the world and SCA address the situation in Afghanistan if the Taliban gain a decisive influence and, for example, ban women from accessing education? SCA would then be put to the test.

In response to this and for other reasons as well, we will soon be reviewing our SCA Policy from 2012. After our statutes, this is our most important document and one that firmly establishes our values. In the review process it will be important to highlight the differences and tensions that exist within our organisation before reaching consensus on something we can all stand for.

Similarly, in future peace negotiations the broader Afghan society needs to focus on the differences and tensions that exist within the country and then agree on things that everyone, or most people, can live with. Representation at the Afghan negotiations is therefore vital. Women, people in rural areas and others who are marginalised need to be represented at the negotiating table so that their rights and lives are not sacrificed in favour of other people's influence.

Violence and poverty in Afghanistan are not beyond control; something can be done about them. It is all about political will – as was evident in spring 2020 when the violence in Afghanistan reached its lowest level for many years. What is needed is conversation, political will and solidarity between countries and groups. That must be possible.

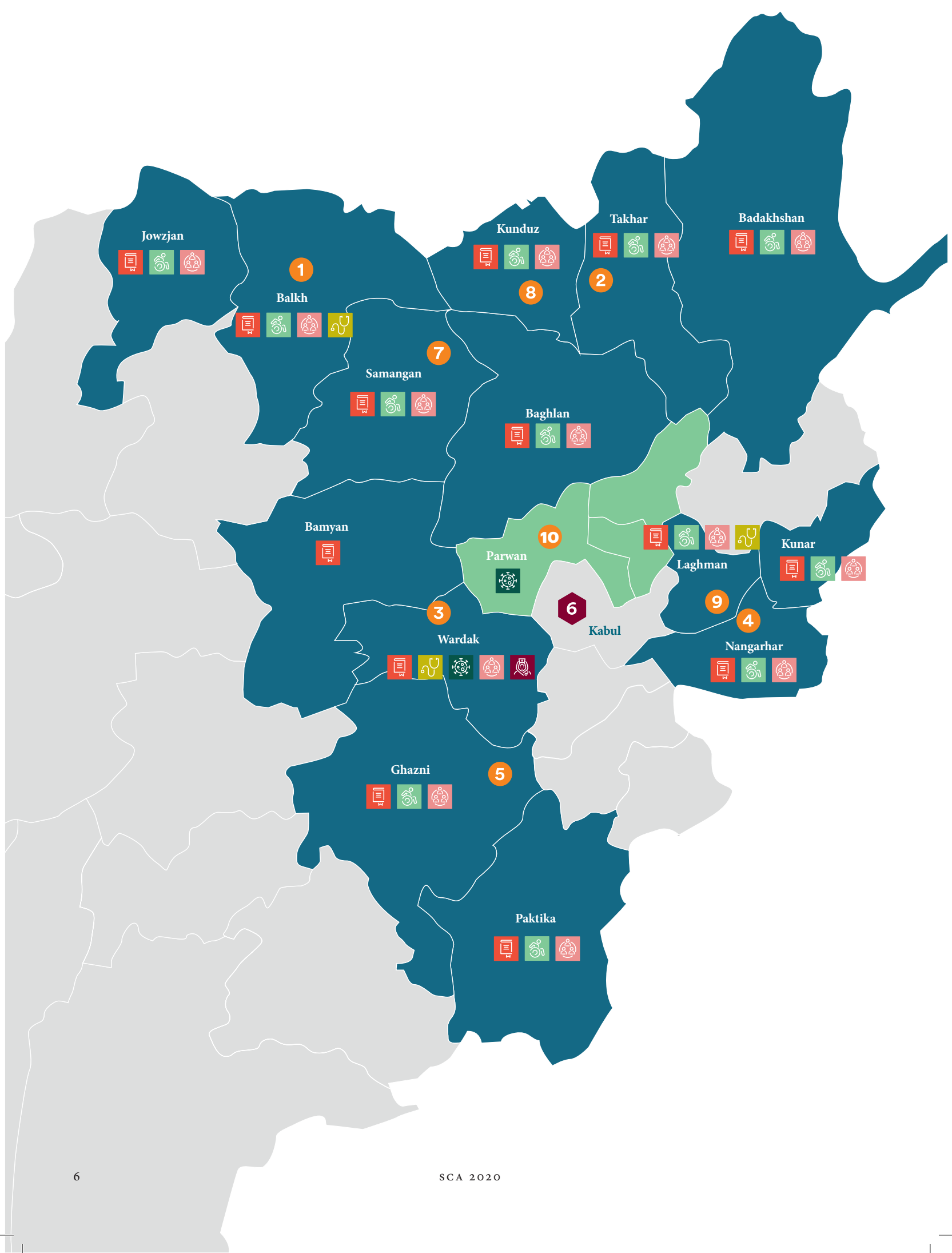


A handwritten signature in black ink that reads "Kajsa Johansson". The signature is fluid and cursive.

**Kajsa Johansson**

*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*)

## Selected initiatives in 2020



### Education

SCA provided schooling to almost 104,000 children in 2020. 59 percent of these were girls.



### Healthcare

In 2020 more than 1.75 million patient visits were made to healthcare facilities supported by SCA. More than 940,000 of these were made by women.



### Training of midwives and nurses

During the year, despite the pandemic 24 future midwives and 24 future nurses began their training through SCA's programmes.



### Rehabilitation

Almost 18,000 people received physiotherapy. More than 15,000 were given some kind of orthopaedic aid.



### Covid-19

Due to the pandemic, the Government has asked SCA to take responsibility for combatting the spread of infection and caring for the sick in three provinces where SCA was not previously active in addition to the province where it already had responsibility for healthcare services.



### Livelihoods

During the year SCA supported more than 900 village savings and loan associations (VSLAs). Almost 70 new VSLAs were formed with the aim of providing people in rural areas with access to microloans to develop their livelihoods. SCA supports more than 900 development councils in their efforts to develop local communities. With SCA's support, almost 590 of these have succeeded in securing resources from the government and from other development organisations for local infrastructure projects. More than 100 development councils also implemented local development projects in 2020.

# SCA's mission and target groups

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

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

SCA's **target groups** are women, children, people with disabilities and internal refugees.

AROUND HALF OF THE COUNTRY'S population are **children** under the age of 15. They are the ones hardest hit by war and poverty. Of every 1,000 children born, 60 die before their fifth birthday – often due to a lack of nutrition, clean water and access to the simplest healthcare. Girls have less access to education and healthcare than boys and are particularly vulnerable to assault, threats, bans and restrictions. Poverty results in many children being forced into work, which impacts their ability to attend school.

For **women**, Afghanistan is one of the world's most dangerous countries. Almost every aspect of life is affected: domestic violence, access to healthcare and education, finances and power over their own lives. Significant progress has been made over the past two decades, but many fear that much of this progress will be lost depending on the outcome of the negotiations on the country's political future.

**People with disabilities** are amongst the poorest and most excluded – girls even more than boys. One in five families includes someone with a disability and the majority are under the age of 14. This group, even more than other children, are deprived of their rights and in particular their right to an education. Lack of knowledge, money and transport options are the most significant causes. Health personnel are rarely trained to manage special needs. Many people with disabilities are forced to rely on their families as they have no income of their own.

The number of **internal refugees** in Afghanistan at the beginning of 2020 was estimated at 1.2 million as a result of disasters, and almost 3 million due to conflict. Many families are forced to leave their homes and flee to other areas where they have to compete for already scarce resources. This is putting an even greater strain on social services, and the humanitarian needs are enormous. One significant challenge is how to effectively include refugee children in the education and healthcare systems. ●

Bringing about change

# Cooperation, resources and time

**THE PEOPLE WE WORK WITH** have clearly expressed that education, healthcare, clean water and sanitation, as well as more and better ways to generate income, are all essential components in improving their lives for the long term. SCA only works in Afghanistan. Our knowledge, experience and methods are entirely informed by the local context and the priorities of the people we work with in rural areas.

Among other things, change requires us to come up with ideas about how to achieve that change and how we will know if we have actually succeeded. There are similarities between the poverty experienced by various target groups and local communities, but it affects people in different ways – and some more than others. Poverty has many dimensions. The issues in Afghanistan are limited access to arable land and water, areas that are hard to access and prolonged conflicts. But equally significant aspects are marginalisation and powerlessness – that people and groups lack rights and are prevented from using their abilities and their own resources. To change this situation, SCA has to use multiple methods in numerous sectors.

## **Broadly speaking, SCA employs three main means:**

**CAPACITY DEVELOPMENT:** support for village councils to mobilise and organise, and education and support for local organisations and authorities.

**BASIC SOCIAL SERVICES:** healthcare and schooling will be an absolutely essential area of focus for SCA's work for the foreseeable future, particularly at the provincial and district levels. This is because the Afghan government is not yet able to live up to its responsibilities. In addition to healthcare and education, there is the issue of human rights. Here SCA's consistent efforts promote trust and provide a platform for other initiatives, such as developing local capacity, strengthening civil society and the inclusion of vulnerable groups.

**ADVOCACY:** to achieve change through the target groups' own ability to influence their situations and to sustain support for development aid. Advocacy is also an important tool used by local partners such as village organisations and civil society organisations (CSOs).

Experience has taught us that change needs to come from the Afghan society and that initiatives introduced from above or by external actors do not result in long-term, sustainable change. Our target groups know what they want. SCA's employees, members and donors can help them to achieve it. This will not happen quickly or at an even pace. It will take place over a many years, or generations, but children who learn to read and write, who are healthy, whose parents are still alive and who can influence their own lives – they are the ones that will bring about change. ●

# Impact report integrated into SCA's Annual Report

SCA AIMS FOR the quality of its reporting to be as high as possible. As a member of Giva Sverige (the Swedish Fundraising Association), we publish an annual impact report. Starting this year we have chosen to integrate the impact report into this Annual Report. Our ambition is for the impact report, and thereby also the Annual Report, to be cohesive, comprehensible, transparent, reliable, relevant and comparable. If you have any questions or points of view on our reporting or how we describe our work, feel free to contact us.

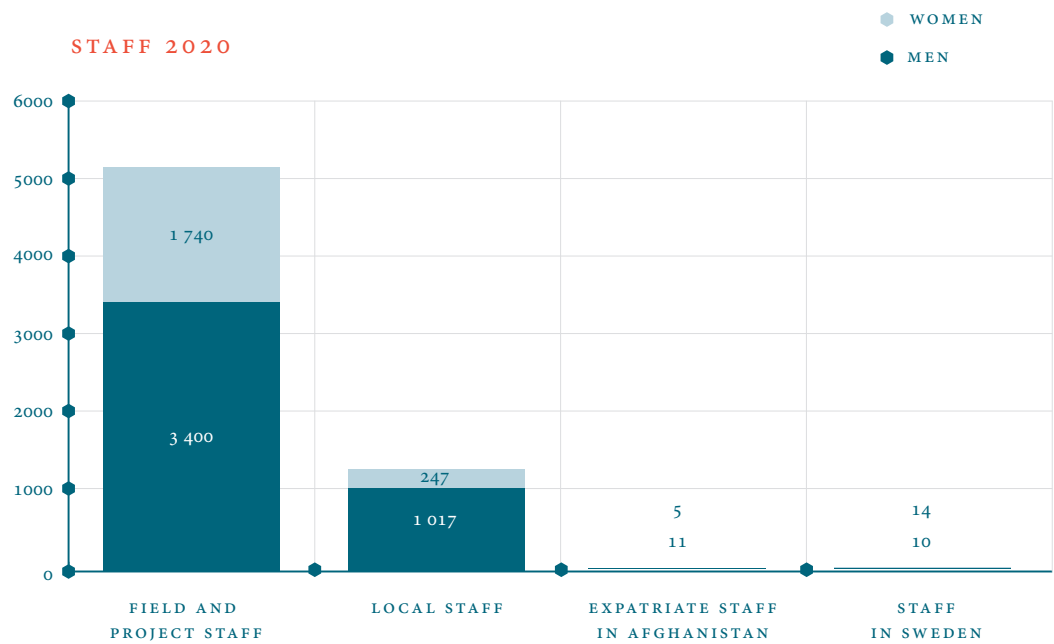
**This Annual Report/impact report is for the 2020 financial year and in it you will find information on the following, among other things:**

- The Committee as a non-profit organisation, in the administration report on pages [55-61](#)
- Operating costs in 2020, on pages [74-75](#)
- Operational areas and geographical coverage, on pages [6-7](#)
- Target groups, their situations and priorities, on pages [8-10](#)
- SCA's resources, on pages [12-13](#)
- SCA's practical initiatives, on pages [20-47](#)
- The impacts we want to achieve in the longer term, on pages [55-57](#)
- How we measure and define our performance, on pages [57-60](#)

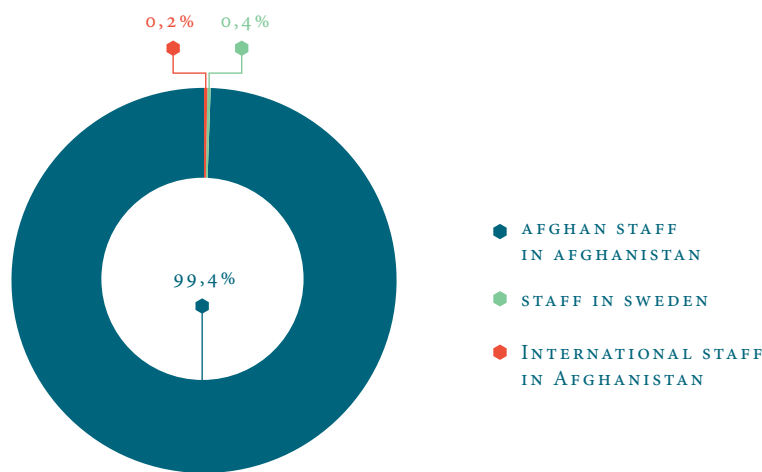
# Resources

During the year SCA had 2,946 members across 11 local associations in Sweden.

The Committee had 6,444 employees in 2020, of whom 24 are in Sweden.

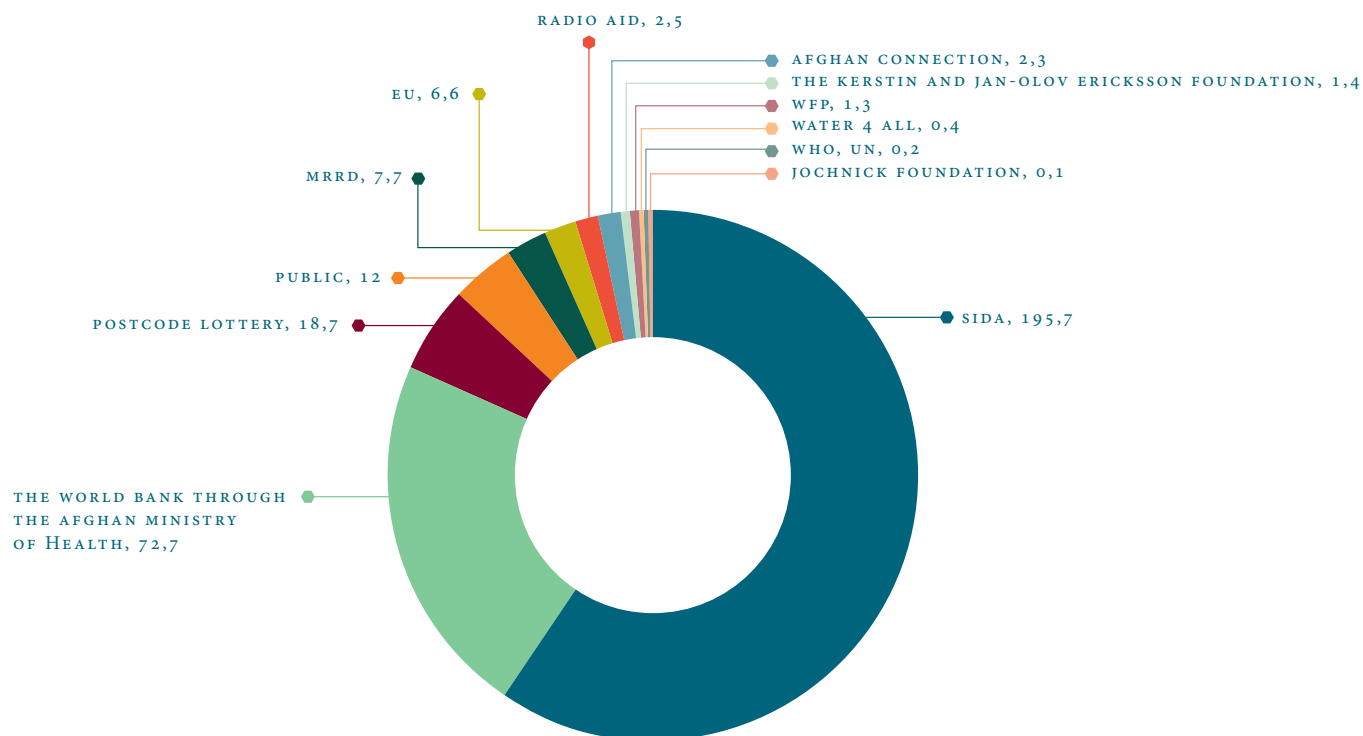


INTERNATIONAL AND AFGHAN STAFF RESPECTIVELY

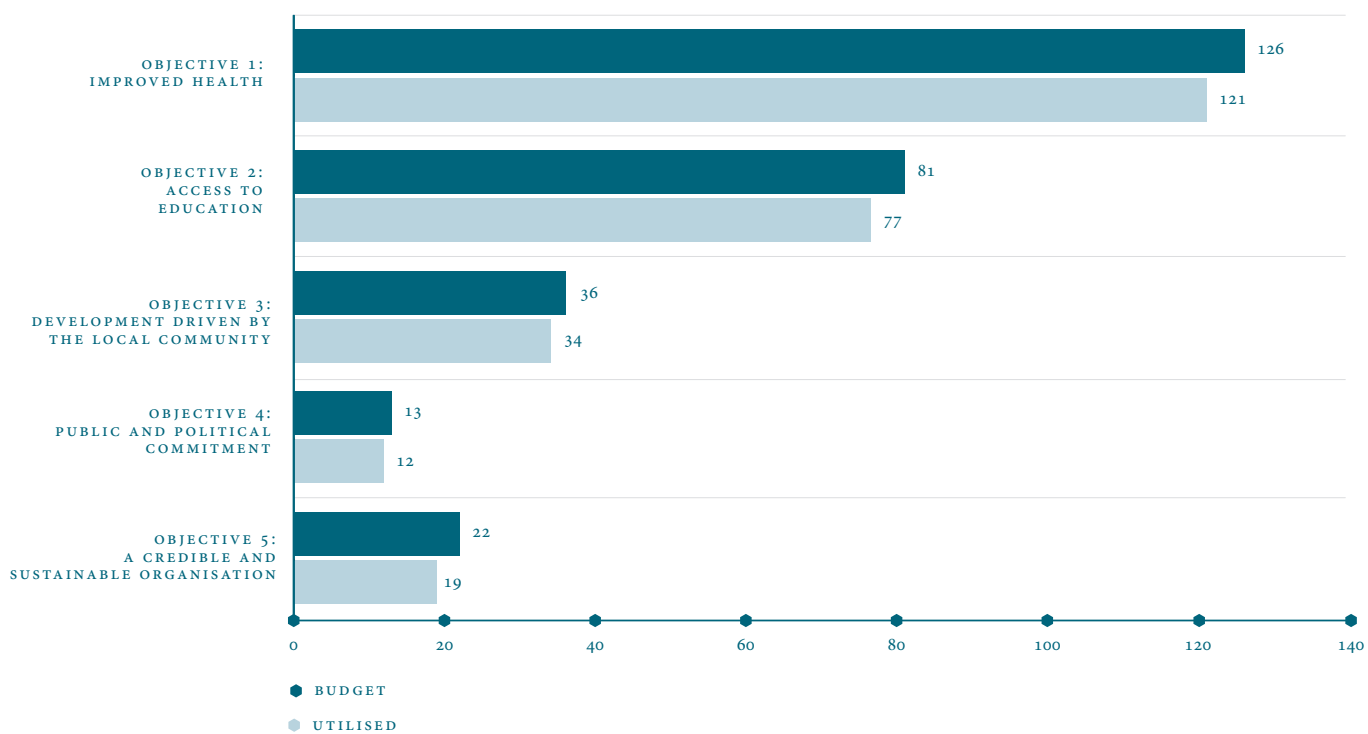




## DONORS 2020, IN MSEK



## USE OF RESOURCES IN RELATION TO OBJECTIVE IN 2020 (MSEK)



# Afghanistan in 2020

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The percentage of internal refugees in Afghanistan is equivalent to **1.1–1.4 million Swedes** being refugees in Sweden.

**FOR THE AFGHAN PEOPLE**, the year was dominated by three overall circumstances: the sustained political and military conflict, the outbreak of Covid-19 and the severe humanitarian situation that already existed at the outset. These three factors have impacted and reinforced each other. Overall, the situation has worsened for millions of people and this will continue for the foreseeable future.

## Acute humanitarian situation for more people

The UN estimates that the percentage of people in Afghanistan who are living below the national poverty line – equivalent to USD 26.6 per person and month – increased from 54.5 percent to a full 72 percent<sup>2</sup> of the population in 2020. The background to this almost catastrophic increase is, of course, the immediate consequences of the international and domestic restrictions introduced to limit the spread of Covid-19. The situation has also been exacerbated by a combination of demographic developments, with a large percentage of young people out of work, and ongoing conflicts.

Hunger and undernourishment increased – both in terms of levels and also the number affected. The number of people with acute and severe food insecurity increased from 13 million to 16.9 million<sup>3</sup>, according to the UN. Of the estimated 7 million children under the age of five in the country, it is estimated that nearly half – 3.1 million – will be acutely undernourished in 2021. This situation has resulted in even more people being forced to resort to survival strategies that in the long-term are negative, such as early marriage, begging, taking children out of school, selling assets and livestock, getting into debt or not seeking medical care.

Although constant reports of conflict and the humanitarian crisis paint a dark picture, it is important to look at the positive development that has taken place in many areas. According to estimates, the number of children in school increased from 1 million in 2002 to 8.5 million in 2019<sup>4</sup>. The percentage of people with access to primary healthcare has also increased significantly. Without these initiatives, whole local communities would be even more vulnerable today. But large groups are severely affected when the edu-

cation and health systems lack resources from the start, and are then strained to the limits when, in some cases, they are direct targets in war.

## Covid-19 or the restrictions – Which hit Afghanistan the hardest?

One of the first countries with extensive Covid-19 infection was neighbouring Iran. The border between the countries is heavily trafficked and many of Afghanistan's trade routes are through Iran. Afghanistan closed its borders and schools early on, and carried out information campaigns to stem the spread of disease.

In August health minister Jawad Osmani, based on limited antibody testing, estimated that around 30 percent of the population were infected. As late as October, however, official data indicated that there were only 39,000 confirmed cases in the entire country – around 0.1 percent of the population – and that 1,470 of these people had died.

Health data in Afghanistan is notoriously unreliable, and the low official statistics are likely related to the fact that very few people could be tested and that almost none of those who became ill had access to intensive care. Less than a quarter of those tested were women. Certain factors may explain the low mortality, such as the country's demographic curve. The percentage of citizens over the age of 65 is estimated at just over 2 percent. The corresponding number in Sweden is more than 20 percent.

But factors that have likely exacerbated the situation include the high percentage of people without access to care, the level of undernourishment and common respiratory diseases.

It is quite possible that the steps taken to stem the spread of Covid-19 in Afghanistan have been more deadly than the disease itself. Closed borders, the difficult trade situation and worsened poverty all result in the loss of lives, as do all the other diseases not treated in time. In March many polio vaccination programmes were suspended to avoid the spread of Covid-19, which resulted in a clear increase in the number of cases just a few months later. Antibiotic resistance is expected to increase as a

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<sup>2</sup> <https://www.worldbank.org/en/results/2020/11/04/supporting-inclusive-growth-in-afghanistan>

<sup>3</sup> UNOCHA Multi-year HRP revision 2021

<sup>4</sup> <https://reliefweb.int/report/afghanistan/afghanistan-monthly-humanitarian-update-january-2020-reaching-children-education>

## ISKP and the Taliban – against a common enemy?

During the year the Islamic State Khorasan Province (ISKP) continued to be forced out of smaller areas that were under its control, mainly in Kunar, Laghman and Nangarhar. In rural areas the ISKP is also involved in conflicts with the Taliban.

The Taliban's agenda is to get international forces out and to take control of the country themselves, and just like the Afghan government, they are aiming to control the country's administrative and legal systems. They do not want to compete with the ISKP's global agenda, which has very strong sectarian elements. The ISKP launches many attacks against the Shia Muslim minority in the country, including attacks on mosques and funerals.

Despite this, there is some discussion as to whether or not the Taliban and ISKP are actually enemies of or operationally allied with the Afghan government. During the year the ISKP continued to launch brutal attacks on civilian targets such as schools and hospitals. On 12 May a maternity clinic in Kabul was attacked. As a result, 20 people were killed and 24 were injured. No one took responsibility for the attack. The USA singled out the ISKP, while the Afghan government claimed the Taliban carried out the attack. In October a suicide bomber attacked a school in Kabul, resulting in 24 deaths. The ISKP is without doubt a dangerous actor that is not involved in any talks and that has the ability to threaten any peace process.

- › consequence of a further increase in their overuse during the pandemic.

### The economy – setback after strains

The past military presence in the country generated consumption, demand and even investment. The gradual departure of international troops since 2014 has forced the government to raise taxes and take steps to improve planning and administration. Apart from international support, which makes up half of the government's revenue, the largest portion comes from tariffs and corporate taxes. The pandemic caused a severe setback and impacted consumption, exports and private money transfers from Afghans in exile. Border closures in the spring had serious consequences for farmers who had no market for their harvests. The production of opium is expected to increase due to the lockdown measures. Opium is the raw material for heroin and can be stored or easily transported, and there are always buyers for it.

Although the grain harvest was relatively good – a crucial factor in a society of self-sufficient households – export companies and the government were affected when their revenues fell swiftly. The economy is estimated to have contracted by 5–7 percent and tax revenue to have fallen by 15–20 percent during the year. The political situation – both within the country and in the region – impacted confidence in the future and thereby had a negative impact on willingness to invest.

With a vulnerable population, the Afghan government has significant responsibilities to live up to. However, reduced resources make it difficult to maintain even the limited services that exist now. For example, the government was forced to redistribute resources from long-term development initiatives to fight the crisis caused by Covid-19.

Few experts believe that international financing will remain at the same level in the long term. Fewer countries are militarily and politically engaged, and the pandemic is leading to a global economic slowdown. If financing of the Afghan state declines, the government will likely be forced to reduce the number and level of services that it provides – which will undermine the progress that has been made as well as confidence in the government, which is already low.

The period immediately ahead will be very challenging – both for the population who have the right to education, healthcare and infrastructure, and for the government which must deliver to retain any legitimacy in the eyes of its citizens.

### A year of negotiations

Two political events in 2019 had a particular impact on developments in 2020: the presidential election in Afghanistan in September, and negotiations in Doha between the Taliban and the USA. From the election in September 2019 until long after the results were announced in February 2020, there was a harsh political tone between President Ashraf Ghani and his former partner in government Abdullah Abdullah. The latter refused to concede, which led to a public power struggle and two parallel presidential installations in March. Reminiscent of the aftermath of the 2014 election, no settlement was reached until May.

Abdullah Abdullah left his position as the government's Chief Executive Officer, which was an ad hoc solution after the election in 2014, and was instead appointed Chairman of the High Council for National Reconciliation. Under this settlement he was also allowed to appoint half of the government and name a large number of governors. This probably did not improve confidence among the majority of the population in democratic processes, but the tradition of settlements being reached between representatives

At the beginning of 2020 it was estimated that almost 4.2 million people were living as **internal refugees** due to conflict and natural disasters.

In 2020 at least an additional 380,000 people were forced to flee internally, while 860,000 people who had been living in Iran as refugees or who had been working in that country were forced to return to Afghanistan. 7,900 people returned from Pakistan and 6,000 were deported from Turkey. A small percentage returned or were deported from Europe.

(UNOCHA Snapshot of population movements, 21 Jan. 2021)

~~~~~ Afghanistan was ranked **169th out of 189 countries and regions** in the 2020 Human Development Index, one position better than in 2019 but still behind all the other countries of South and Central Asia.

~~~~~ Poverty has several dimensions and can be defined in many ways. Presenting a total number provides a very limited perspective, but facilitates comparisons.

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

**The UN instead publishes amounts for national poverty lines.** The amount is based on the cost of food to provide 2,100 calories per person and day, as well as housing, clothing, education and transport. In Afghanistan this poverty line is currently AFN 2,062 or the equivalent of USD 26.60 per person and month. This amount, which is less than USD 1 per person and day, is what 72 percent of the country’s population are believed to be living on.

of different power spheres is a long and well-known one in the country.

The talks in Doha between the USA and the Taliban originally focused on four components: that international troops would leave the country, that the Taliban would not permit international terrorist groups to operate in Afghanistan, a ceasefire, and that internal Afghan peace talks would take place. The Afghan government was not involved in the talks, but faced strong pressure from the USA to approve crucial parts of the agreement. This was more a case of paving the way for the USA to end its longest war than for bringing peace in Afghanistan. The Taliban probably interpreted the situation such that if they were just consistent the USA would leave the country, regardless of whether peace was achieved or not.

During a year of negotiations the USA gradually withdrew its ceasefire requirement and instead referred to a reduction in violence during the first three months of the year. This was likely a tactical retreat by the Taliban, making it possible for the USA to drop its other demands.

An agreement was entered into in Doha on 29 February 2020 and the USA promised to withdraw its troops no later than 1 May 2021. The Taliban committed to refrain from attacking international troops and large population centres, but the agreement didn’t prohibit attacks on government forces. The ceasefire would have to wait, but an agreement was reached on a prisoner exchange. Critics of the agreement claimed that the USA had sold out the Afghan government.

There was now an acute need to move to the next phase of negotiations. Meanwhile, it was becoming increasingly clear that the outbreak of Covid-19 would dominate the rest of the year. Abdullah Abdullah’s new role in effect means he is responsible for preparing for internal peace talks in Afghanistan, including through intensive diplomacy with neighbouring countries. Prolonged “talks about talks” between the Taliban, the government and other political actors were initiated during the spring. Face-to-face meetings started on 12 September in Doha, Qatar, but at that time they only addressed procedures and an agenda.

The more months that passed, the more pressure the government was under. The Taliban, which had only made peace with the USA, escalated their hostilities towards the Afghan government when they no longer needed to wage war against two enemies. This was also the start of an escalation of threats towards civil society, women’s rights and the media.

The Taliban attacked hubs in several districts and increased pressure on provincial capitals. The capital Kabul was subjected to fewer so-called “complex attacks”, but the number of smaller attacks using magnetic bombs, rocket launchers etc. increased instead.

The anticipated confirmation from the USA came in November: the number of American troops would be reduced to 2,500 in January 2021 and to zero in May 2021. NATO and other contributing countries – which today are providing the majority of the around 10,000 international soldiers in the country – expressed their fear that withdrawing troops too quickly would lead to collapse.

There was, however, a degree of surprise when representatives of the US military announced that they would keep two large bases and several satellite bases, but with no exact timeline for this. The announcement led to demands from the Taliban for the USA to live up to the withdrawal agreement, and counter-demands for the Taliban to reduce the violence. The USA’s new president Joe Biden declared early on that his administration would review the agreement entered into by his predecessor.

### How much will be sacrificed?

Negotiations and the withdrawal of American troops had consequences. Fewer and fewer people had faith that the state and the constitution would survive in the version from 2002. Broad layers of society also have good reason to fear what future development will mean for public life, for human rights and specifically for women.

After the USA’s exit the Taliban will be an even stronger actor in the country and can be expected to have significant influence, but is not clear how far their ambitions go. Since the Taliban fell in 2001 the agenda has been consistent: to remove international troops, force out the West-supported government and get rid of the constitution in favour of one based on their interpretation of Islam. That the Taliban rhetoric has changed somewhat has aroused hopes among some observers of a change of their former practice which has always seriously restricted the rights of the people, and especially women’s rights. Others view the downplayed rhetoric as mostly a tactical adjustment.

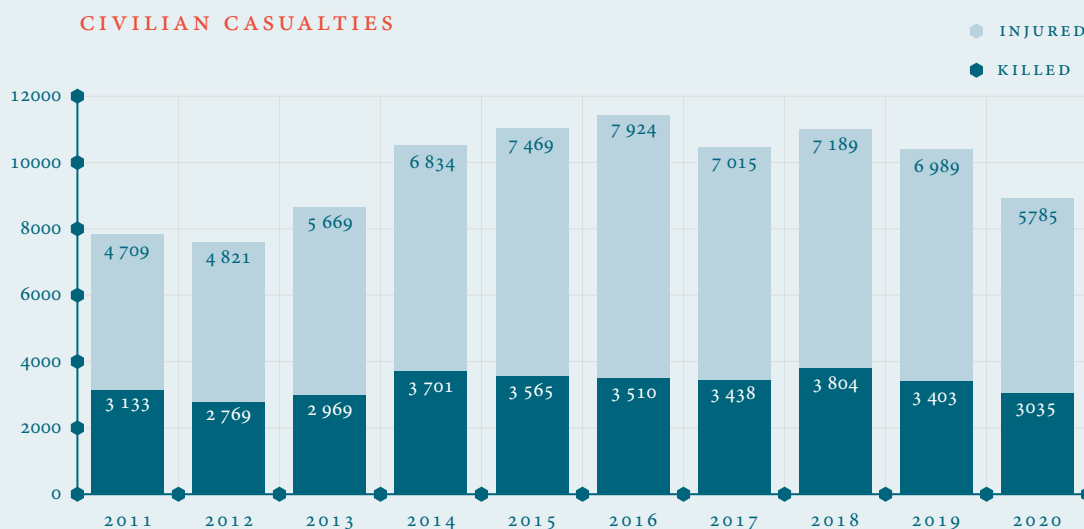
The Taliban is not a homogeneous movement. If the movement gains a formal position of power, perhaps through a power-sharing arrangement, it will need to compromise with other parties, which could increase the likelihood of it splitting into factions internally. In a peace treaty process there is therefore a significant risk that the Taliban’s signature issues will have a real impact in a way that will support the movement.

This is also why representation at the negotiations is important. What will the negotiators be prepared to give up to reach a power-sharing agreement? What importance will be attached to democratic principles, women’s right to education or civil society’s freedoms? It is likely that groups who are not at the negotiating table will lose the most.

### Civil society under pressure

Although civil society has to some extent become more coordinated and been able to impact areas such as legislation and policies relating to the situation in its own sector, it is still under a great deal of pressure. The pandemic affected the ability of CSOs to organise and implement activities. One major risk factor is that civil society is entirely dependent on aid funds. There will be significant consequences if international support is reduced in the future.

One serious threat was the bill presented during the year to “regulate and increase the control and transparency of organisations’ activities”. If this were to become law it would limit freedom of association and result in all organisations requiring approval from the government to even



*Women made up 13 percent and children 30 percent of all civilian casualties during the year.*

There is a risk that the dramatic news coverage will obscure the important fact that the number of civilians killed in the year as a whole is the lowest since 2013. This is largely explained by a reduction in violence on both sides during the first quarter when the USA and the Taliban were in the final stages of negotiations on the US exit. The Taliban limited its ground offensives and the USA essentially halted its air attacks, which saved many lives.

After the deal was reached in the spring the Taliban ramped up its military actions, and then even more when official talks with the government began in September. In November 2020 more civilians were killed than in the same month in any year since UNAMA started measuring this systematically in 2009.

Even against a background of the bloody end to the year, the relative restraint in the spring showed that the conflict is not out of control – the warring parties are not powerless; they can reduce the violence and their political will is critical. According to UNAMA's Afghanistan Annual Report on Protection of Civilians in Armed Conflict.

There was a sharp increase in violence against democracy and rights activists, civil servants, journalists, civil society, and women in official positions and with influence. According to UNAMA there were 1,248 targeted murders and attacks against civilians, an increase of 45 percent from the previous year. The Afghan state and the USA have accused the Taliban on several occasions, but the Taliban deny responsibility for these targeted attacks on civilians. There are in fact many actors who could be responsible: Islamic State Khorasan Province (ISKP), groups loosely connected to the Taliban or even enemies of the Taliban with an interest in sabotaging the peace negotiations.

The number of civilian casualties of the conflict has likely been underreported. UNAMA includes cases where there are at least three different independent sources.

Source: Afghanistan Annual Report on Protection of Civilians in Armed Conflict: 2020 UNAMA



## Statistics – approximate or inaccurate

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

~~~~~ > The process of preparing SCA's strategic plan for 2022–2025 has involved consultations and discussions with a large number of representatives of SCA's target groups. Local village councils, teachers' associations, VSLAs, associations for people with disabilities and other groups have shared their experiences and described their priorities. One clear message is that **the violence must stop**; that ending the war is crucial. But the groups were equally clear **on the fact that this must not take place at the expense of the rights** that people have gained over the past two decades.

be formed and operate. The bill was adjusted at a later stage but is only one of several signs that the government is trying to take a tougher line with civil society, particularly in the cities. The Afghan government is aiming for a larger share of international financing to go through the state budget and less through civil society. Ahead of a possible agreement with the Taliban, if civil society is restrained this poses a tangible risk since it is CSOs that have the most clearly defined mission to drive the issue of democracy and defend human rights.

### What are the international community, neighbours and major powers in the region doing?

The international community has recognised the need to continue supporting Afghanistan, but the question is whether it will be able to do so. The parties at the international donor conference held in Geneva expressed unified support for the peace process and for continuing financial support. Few want to jeopardise the progress made over a long period of time.

The Swedish government repeated its 2012 commitment of support until 2024 totalling up to SEK 8.5 billion over a decade starting in 2015. But Sweden and other countries have also set tough conditions, among which are that the peace process continues, includes and represents all of society and preferably leads to an immediate and permanent ceasefire. They also require sustained democratic development, full respect for human rights, including for women and minorities, anti-corruption measures, freedom of action for civil society and the media, etc. These conditions will be difficult for the Afghan government to live up to under a possible power-sharing arrangement with the Taliban. The international community's requirements are entirely inconsistent with the Taliban's agenda. The Taliban must take into account that international funding, which will be absolutely essential for the foreseeable future regardless of who runs the country, may end as soon as the Taliban implements its agenda.

The major regional powers, Iran and Pakistan, alongside other nearby states, will continue to have a decisive influence over developments. After Abdullah Abdullah was appointed as Chairman of the High Council for National Reconciliation, in addition to starting internal talks he also embarked upon intensive diplomacy trips. The purpose was to get neighbouring countries to allow the Afghan

peace process to continue, preferably with active support.

The Taliban also cultivated its relationships during the year. Their administrative base has been in Pakistan for many years, with a political and diplomatic presence in Doha, Qatar, but in 2020 Taliban delegations travelled to Iran, Pakistan, Central Asia and Russia. The Taliban is in a stronger position now than at any time since its regime was overthrown in 2001. If and when the Taliban gain a position of power, they will need allies in and funding from the region.

Even if all the neighbours say they welcome peace, they have complicated relationships with each other and have historically largely used Afghanistan as an arena where politics have turned into conflict. It is assumed that no actors in the region – with the possible exception of India – want to see the USA remaining in Afghanistan, because that means there would be a US platform close to them. But neither do they have anything to gain from the Taliban taking power, or even worse a full-blown civil war.

One factor in favour of some form of peace agreement is that all the neighbours have crucial economic interests tied to the large regional transport and infrastructure projects that are currently underway or are being planned, and particularly so in the case of China.

### Sweden and Afghanistan

The image of Afghanistan and the Afghan people in Sweden is perhaps not as nuanced as it deserves to be. It is a challenge for SCA to broaden and deepen this picture to ensure long-term, sustained support for the rights of the Afghan people.

There are still strong positive attitudes to aid in Sweden. However, one survey by Sifo showed that a significantly larger percentage of people in Sweden can imagine donating to help with rebuilding and fighting poverty in an unnamed country than the percentage that can imagine donating to the same causes in Afghanistan. It is impossible to say for certain why people are so much less willing to donate for Afghanistan than for other countries.

Sweden renewed its commitment at the Geneva donor conference. At the same time, the government has not yet adopted a new strategy for Afghanistan but instead has extended the strategy from 2014 for the second time. Continuity is good, but a new long-term strategy would create more stable conditions for long-term development work. ●

## Changes in context affect SCA

Changes in the context affect SCA's ability to act – both in the moment and in response to long-term risks.

|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Covid-19:</b>         | SCA must adapt and scale up its initiatives that could help reduce the spread of Covid-19. As an important actor, SCA must ensure that steps are taken to prevent the spread of infection in schools, to prepare healthcare facilities and to increase the dissemination of information etc., but also to implement new initiatives in multiple geographies at short notice. The travel bans during the pandemic have caused problems, but it has also been a challenging time for everyone working from home in Sweden and Afghanistan, and from other countries.                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Finances:</b>         | The global slowdown combined with serious concerns about the future and political turbulence even in many wealthy nations has worsened the outlook for international funding for development cooperation. Shrinking economies reduce donor nations' resources, and uncertainty about what will be available in the future increases their caution.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Nationalism:</b>      | Even before the pandemic the political debate had turned towards a more negative or short-term view of development cooperation. National needs were prioritised over poverty reduction, humans rights and development in other countries – a trend that the pandemic only reinforced. This is exemplified in the Swedish Equality Commission's conclusions about how to address inequality in Sweden; namely through initiatives funded by, among other things, a 30 percent reduction in foreign aid.                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Agreement between</b> | USA and the Taliban: The agreement reached with the USA in February meant that the Taliban were thereafter able to focus their efforts on the Afghan state, but also on opposing people's rights and civil society. The threat to healthcare and education for girls and women has increased. One of the main ways this impacts SCA is that qualified women who are teachers and health workers in the provinces will be less willing to work outside of relatively safe central locations, which undermines education and healthcare in rural areas – SCA's primary target areas. With the USA essentially ceasing all air strikes after the February agreement, however, the day-to-day risks faced by employees and target groups have reduced somewhat. Power structures in these areas became more clear, and the work of SCA and other organisations was made easier in some respects.                                             |
| <b>Demands from</b>      | The Taliban: During the year the Taliban amped up their demands to be seen as a legitimate party and as the de facto administration in geographical areas under their control. They have coordinated and strategically forced international organisations and others to communicate through representatives at their office in Doha. This means that SCA is forced to adjust its communication and supplement its main communication channel, which is through local communities, with direct contact at the central level. This is in accordance with what civil society and the UN have agreed is necessary. Most experts agree that the Taliban have come significantly closer to their goal of full or partial power. If that happens, SCA will face requirements that will be very difficult to meet without compromising our fundamental values – for example, on the matter of which women can get an education and for how long. |
| <b>Demands from</b>      | The state: The Afghan state is trying to take a firmer stance with respect to civil society, including international humanitarian actors. This is manifested in more red tape and more formal requirements for initiatives. This drains the resources of SCA and other actors and delays projects.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

*Regarding effects in Sweden, see section "SO4"*

# Objective 1: Fair and better healthcare

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

| Brief facts about Afghanistan                                                                                                                                                                                                                                                                                                                                                                                                         | SCA's objectives: Better health and nutrition                                                                                                                                                                                                                                                                                                                                                              | In 2020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>638 women die per 100,000 births. In Sweden the corresponding number is four women.</li> <li>Around 47 babies die per 1,000 live births. In Sweden the number is two babies.</li> <li>On 31 December 2020 Afghanistan had 52,330 confirmed cases of Covid-19. That is a third of the few who were tested.</li> <li>Around 2.5 million adults in Afghanistan live with a disability.</li> </ul> | <ul style="list-style-type: none"> <li>Improved access to and utilisation of quality healthcare.</li> <li>Better understanding of how to prevent disease.</li> <li>That local organisations and trade associations are better at demanding and advocating for effective healthcare.</li> <li>Improve the ability of the authorities to provide sustainable, effective and inclusive healthcare.</li> </ul> | <ul style="list-style-type: none"> <li>SCA registered more than 1.7 million patient visits in Wardak province (of which 943,000 by women).</li> <li>SCA educated and recruited more midwives and nurses, and renovated clinics to improve accessibility.</li> <li>In Wardak almost 23,000 children under the age of one were vaccinated through SCA against whooping cough, tetanus, diphtheria and hepatitis B.</li> <li>In 2020 SCA provided technical aids such as prosthetics, crutches and wheelchairs to almost 15,700 people with disabilities.</li> </ul> |

**DESPITE THE PROGRESS** made since 2002, the healthcare services in Afghanistan are far from what people have the right to receive. Critical causes are poverty, conflict and discrimination that result in resources not being distributed fairly. Women, people without assets and those in rural areas are particularly vulnerable.

Covid-19 has made an already difficult situation even harder. Being faced with the pandemic has changed the situation and required significant efforts in many areas. Resources have been redistributed to manage the acute situation, and measures to reduce the spread have led to significant difficulties in other areas.

In many parts of the country there is a shortage of clean water. Undernourishment and waterborne diseases affect millions of people. Undernourishment has long been a key public health issue. As many as five and a half million people live with acute food insecurity – the second highest number in the world. Nearly half of all children under five are at risk of acute undernourishment in the coming year.

The ongoing violence, late diagnosis and treatment of diseases, as well as congenital defects are resulting in more disabilities and therefore also an increase in the need for physiotherapy and various types of orthopaedic aids.

## What is SCA doing to change this?

Healthcare in the provinces is provided by various organisations. SCA is responsible for healthcare for all residents of Wardak province. The main focus is on initiatives to help women, children and people with disabilities, primarily in rural areas. In Wardak, SCA provides primary care as well as specialist and emergency care through almost 80 clinics and hospitals. In 2020 more than 13,000 children were treated for undernourishment.

SCA provides initial training as well as ongoing supplementary training to midwives, nurses, physiotherapists and other health personnel who can contribute to a better situation in other parts of the country as well. Although the pandemic slowed down training activities in 2020, they have continued. Rehabilitation as well as access to healthcare for people with disabilities continues to be an important area of focus, not only in Wardak but in all areas where SCA provides rehabilitation.

SCA's efforts to introduce and test Smart Paper Technology had a direct bearing on healthcare initiatives as it was rolled out to more vaccination centres, thereby improving documentation. Vaccinations, combined with health education for the target groups, are essential for limiting rates of disease.



## “I showed everyone what I’m capable of”



*Fatima (in the foreground) with her teammates at a basketball game.*

**FATIMA IS HAPPY BECAUSE** she and her teammates beat their opponents and won the championship. She is a member of a wheelchair basketball team.

Fatima Mohammadi is 17 years old and lives in the Choghdak area of Mazar-e-Sharif. Ten years ago she came to SCA's orthopaedic workshop. Fatima has a disability and cannot walk unaided.

In her words: “I can’t remember the first few days of my visit to the orthopaedic workshop. I was just seven at the time. But now I know it well. I know everyone here and can easily replace my aids. In the past, when I lived in Kabul, we used to buy aids from Pakistan and it was difficult for us to pay for them. Now I’m happy that it’s all free for me.”

Fatima has spina bifida, a birth defect in which there is incomplete closing of the spine and the membranes around the spinal cord during early development in pregnancy. Spina bifida is believed to be due to a combination of genetic and environmental factors.

Fatima is a strong person and never stopped going to school. She adds: “I’m in year 10 now but when I started school I was called insulting names, even by my teachers. But I stood up to them and now the difficult times are over. I’m sure that I will finish school and go on to higher education. I would like to be a doctor and show everyone what I’m capable of – that nothing can stop me.”

Assadullah Saboor has worked as a technician at the orthopaedic workshop for 20 years. He assists Fatima when she comes in for help. In his words: “She’s a brave and hardworking girl. She has never been disappointed after coming in for help with what she needs in the terms of physiotherapy and aids. She’s getting stronger every day and she’s one of the happiest patients I’ve ever met.” ●

**PHOTO AND TEXT: BASHIR AHMAD FAYAZ**

In cooperation with the Swedish Shifo Foundation and with funding from the Swedish Postcode Lottery, SCA expanded the Smart Paper Technology (SPT) project to an additional 33 vaccination clinics in 2020. The project is supporting the healthcare system by improving the quality of vaccination programme data. There are indications that SPT has helped to reduce time spent on registration at health clinics, increase time spent on spreading awareness about getting vaccinated, lower the drop-out rate from vaccination programmes and improve access to reliable data for decision-makers both locally and nationally.



### Developments in 2020

- › The pandemic and conflict in Afghanistan in 2020 presented a major obstacle to SCA's healthcare activities. Adjustments had to be made and it was not possible to meet some of the objectives during the year. Meanwhile, entirely new initiatives were launched, particularly relating to Covid-19.

The number of attacks on healthcare facilities increased in 2020, resulting in the temporary closure of some. A worsened security situation contributed to the shortage of trained health personnel. Fewer women wanted to work in unsafe areas, which impacts women and girls in particular because female health personnel are often required if they are to access care.

Commenting on general changes in public health is very difficult. The most recent large public health survey was carried out in 2018. Many trends have proved to be positive since development aid picked up speed in 2002: maternal mortality has gone down, infant mortality has gone down, the number of vaccinations has for the most part gone up and the number of births assisted by trained personnel has risen drastically<sup>5</sup>. But there is still an acute need for better healthcare, especially among the most vulnerable groups.

SCA is also focused on strengthening the capacity of the healthcare services. Both access to and utilisation of healthcare improved in Wardak province, where SCA is responsible for healthcare services under the Sehatmandi project. Sehatmandi was contracted out by the Ministry of Public Health and was financed by multiple donors, including Sweden, through the World Bank. In an additional 13 provinces SCA is providing help with rehabilitation such as physiotherapy and orthopaedic aids for people with disabilities.

Alongside the Afghan Ministry of Public Health, SCA has been involved in efforts to stop the spread of Covid-19. Through acute interventions SCA has worked to stop Covid-19 in the provinces of Wardak, Panjshir, Parwan and Kapisa through Covid-19 isolation units at four hospitals and teams set up for fast interventions. In the last three provinces SCA does not have overall responsibility, but due to the pandemic the Ministry of Public Health asked SCA to take over Covid-19 initiatives in these provinces where SCA has not had operations for a long time.

SCA's initiatives are always carried out in consultation with the target groups. This is essential in order for activi-

ties to meet the needs of local communities and survive long term. Local health councils, or shuras, bring together representatives of local communities to manage and coordinate healthcare efforts locally. SCA provides support with organising this and provides training in healthcare. During the Covid-19 crisis turnover in the health councils has been high, but despite this the number of SCA healthcare facilities that have a functioning health council has risen from 44 percent in 2019 to 51 percent in 2020. SCA gave councils training in areas such as the healthcare system, gender-based violence and monitoring and evaluating health. However, fewer courses took place than planned due to the pandemic.

The health councils are critical in promoting preventative healthcare. This is a long-term and slow-moving effort, but changes in areas such as hygiene are important in order to limit illness. Observations made by SCA's employees in the field indicate that awareness of the importance of hygiene has increased among students and people in the school system. One example of interest is that more than 4,000 students, teachers and parents in more than 11 provinces took part in the Global Handwashing Day on 5 October 2020.

In Wardak utilisation of healthcare services – in itself an important goal – rose in 2020 from 2.5 visits per person and year to just over 2.6 visits. This increase took place despite travel restrictions. The total number of contacts with patients in Wardak was almost 1.75 million, an increase of 6 percent from the previous year.

The vaccination programme against whooping cough, tetanus, diphtheria and hepatitis B for children from birth to 11 months reached fewer than planned – just under 23,000 compared to the target of 34,000. This was mainly due to outreach activities coming to a halt and to temporary closure of healthcare facilities.

### Available care

The great majority of Afghans live in rural areas. Access to care is not a given. The hardest hit are women, as they are rarely allowed to be treated by male personnel. The shortage of women trained in the field is a key issue. It affects not only the ability to set up new clinics where this is possible, but also the ability to make healthcare facilities available for all.

In Wardak SCA reaches 90 percent of the population through close to 80 healthcare facilities – from provincial ›

<sup>5</sup><https://www.kit.nl/wp-content/uploads/2019/07/AHS-2018-report-FINAL-15-4-2019.pdf>





*In Parwan, Covid-19 patients were cared for by SCA's personnel.*

› hospitals to local clinics. One of SCA's most important initiatives to increase access to healthcare is training of midwives and nurses. The Afghan maternal mortality rate is high in an international comparison: 638 per 100,000 births<sup>6</sup> compared with 4 per 100,000 in Sweden. In 2020 two new maternity clinics were built in Wardak.

Due to Covid-19 some of SCA's healthcare courses were interrupted or carried out in alternative, more time-consuming ways. For example, in 2020 no midwives graduated from SCA programmes. A new cohort of 25 students has, however, been accepted. One course is particularly aimed at nomads. A cohort of nurses graduated in 2020, but it was not possible to accept any new students. An introductory course was, however, provided to 186 local health workers who will staff health stations in pairs (one man and one woman) in the villages.

### Support and rehabilitation for people with disabilities

Rehabilitation, physiotherapy and technical aids are provided by SCA in 13 provinces. This help is essential because it is estimated that around two and a half million people in Afghanistan live with severe disabilities.

SCA provides ongoing training for physiotherapists. In 2020, 47 students completed their first year of a three-year physiotherapy diploma programme. 166 people were trained during the year in physical rehabilitation and to work in mental health.

SCA's physiotherapists reached almost 18,000 patients with disabilities during the year, which is around 10 percent fewer than in the previous year. The lower number is mainly due to the pandemic. Technical aids such as wheelchairs, crutches and prosthetics have been provided to almost 15,700 people. Ten clinics were equipped with physiotherapy equipment.

### Challenges

Access to care is still inadequate, especially for women. Among other things, this is due to the fact that women are often not allowed to travel on their own and to a shortage of trained health personnel. Increasing the number of female health personnel is a challenge that requires a long-term effort. The shortage is partly due to the fact that far too few girls complete their schooling and they cannot therefore go on to train to become midwives or nurses. Long distances make it difficult for SCA's target groups in rural areas to get to healthcare facilities when they need to.

The capacity of the healthcare system needs to be strengthened to handle a crisis such as Covid-19. The local health councils are key in this effort and in ensuring long-term access to healthcare. It is a challenge to ensure the participation of women in the work and decision-making of health councils.

One challenge facing SCA in ensuring an effective response to a humanitarian crisis such as Covid-19 in the future is how to establish permanent emergency preparedness and actively participate in the preparedness process. ●

### Covid-19

On 31 December 2020 data from the Ministry of Public Health showed that only 165,628 people had been tested for coronavirus, with 51,526 confirmed cases, out of a population estimated at 36 million. The number of unrecorded cases is therefore likely to be very high.

It looks like the socioeconomic effects of the pandemic will be severe, with rising unemployment and food insecurity resulting in the risk of further exacerbating the undernourishment that already existed. Other essential health programmes also suffered during the year, for example vaccination against polio and other serious diseases.

<sup>6</sup> <https://data.worldbank.org/indicator/SH.STA.MMRT?locations=AF>

## Healthcare in numbers

|                              | TOTAL     | OF WHICH WOMEN |
|------------------------------|-----------|----------------|
| Health personnel             | 995       | 424            |
| Health clinics               | 77        | -              |
| Provincial hospitals         | 1         | -              |
| District hospitals           | 2         | -              |
| Patient visits               | 1,745,784 | 943,375        |
| Covid-19 isolation hospitals | 4         | -              |

| Training of midwives and nurses | NUMBER OF STUDENTS |
|---------------------------------|--------------------|
| Midwives, graduating class      | 0                  |
| Midwives, training started      | 25                 |
| Nurses, graduating class        | 24                 |

| Physiotherapy                                               | TOTAL  | OF WHICH WOMEN |
|-------------------------------------------------------------|--------|----------------|
| Physiotherapists, first year of three                       | 47     | 20             |
| Patients who received physiotherapy                         | 17,919 | 7,564          |
| Physiotherapy clinics that received physiotherapy equipment | 10     | -              |

## Some of SCA's initiatives to improve health in 2020

In 2020 more than

# 1 700 000

healthcare visits were recorded at SCA's  
healthcare facilities in Wardak.  
55 percent were visits by women.

In Wardak almost

# 23 000

children under the age of one  
were vaccinated through SCA  
against **whooping cough, tetanus,  
diphtheria and hepatitis B.**

In Wardak province  
SCA runs

# 80

HEALTH CENTRES,  
CLINICS AND  
HOSPITALS



In 2020 SCA provided almost

# 15 700

disabled people with technical aids such as PROSTHETICS,  
CRUTCHES and WHEELCHAIRS.

# 17 919

patients received  
**PHYSIOTHERAPY**  
In 2020.

# Objective 2: Access to education

All children in targeted communities have improved learning achievements.

| Brief facts about Afghanistan                                                                                                                                                                                                                                                            | SCA's objectives                                                                                                                                                                                                                                                                                       | In 2020                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>It is estimated that around 3.7 million children are still not attending school.</li> <li>60 percent of those not going to school are girls.</li> <li>Only 5 percent of children with disabilities currently have access to schooling.</li> </ul> | <ul style="list-style-type: none"> <li>Better access to education and a more inclusive learning environment for all children.</li> <li>Improved instruction with better quality.</li> <li>Improve the ability of the authorities to provide sustainable, inclusive and effective education.</li> </ul> | <ul style="list-style-type: none"> <li>SCA provided various forms of education in 73 districts across 14 provinces of Afghanistan.</li> <li>SCA provided education to almost 104,000 students, 59 percent of whom were girls.</li> <li>In 2020 more than 4,200 children attended SCA's preparatory education for children with disabilities.</li> </ul> |

## Education in Afghanistan

The Afghan education system continues to be developed, but there are enormous needs to be met. More than 3.5 million girls go to school. But 3.7 million children in Afghanistan do not attend school, and 60 percent of these are girls. Few children with disabilities attend school.

There are many reasons why children do not attend school but accessibility is one of the main ones. Most people live in rural areas, often far away from the nearest school. Children with disabilities are particularly disadvantaged by this, but also by the lack of adapted facilities as well as people's prejudices and ignorance about disabilities.

The shortage of female teachers as well as the social norms and preconceptions that exist are negatively impacting girls' opportunities to attend school. If girls are expected to marry at a young age and their parents do not think an education is useful, it is harder for girls to be allowed to go to school. For poor families in rural areas, allowing children to go to school instead of working at home and contributing to the family's finances is often a sacrifice in the short term. Maintaining a high quality of education

is therefore even more important in order to convince parents of its benefits.

The consultation process around designing the new curriculum continued in 2020 with SCA's participation and led by the Ministry of Education. Alongside this process the Ministry has adopted a policy to get more children to attend school. SCA has pursued several issues with the Ministry: that the Ministry must take steps to make education inclusive and accessible for all children, including those with disabilities, and that the Ministry must live up to the declaration on safe schools so that all parties protect schools from violence.

In 2020 SCA's education programmes faced obstacles in the form of a worsened security situation, abductions and attacks both on the ground and from the air, resulting in deaths and the destruction of buildings.

It has been particularly difficult for SCA's schools in areas that have experienced drawn-out conflicts between government forces and armed opposition groups. Despite the difficulties, SCA is accepted due to our neutrality in the conflict and to our long-term partnerships with local communities. ›



## A lift to teacher training college every day



**20-YEAR-OLD FARZANA IS A STUDYING AT** teacher training college in Farkhar, Afghanistan. Not long ago this would have been unthinkable. It would still be impossible if her 15-year-old younger brother Abdul Majid were not giving her a lift to college every day.

Each Day Abdul Majid waits with his motorbike outside his sister's teacher training college in Farkhar. Farzana will soon come out and get a lift home. Without the motorbike Farzana would not have been able to study to become a teacher. The family lives an hour from the college in the village of Nahre Ab, which is in a valley in the Farkhar district of Takhar province in northeast Afghanistan. It is much too far to walk. They bought the motorbike themselves, but SCA helps with the cost of the petrol.

### **Two hours for change – every day**

Abdul Majid spends about two hours a day driving Farzana back and forth to college. He is 15 years old and in year nine at school. As a result of giving his sister a lift, he never gets to school in time for his first class. He has an arrangement with his class teacher that he can miss the first 30 minutes in the morning, and he thinks it is worth it.

“If anything is going to change, it needs to start with us and our families. If my sister gets an education it will benefit the whole village and ultimately the whole country,” says Abdul Majid.

### **From teacher training college to a teaching job**

They have to be quick on the journey home. Farzana needs to be on time for her part-time job. While studying to become a teacher, she is also teaching at SCA's school in the village where she and Abdul Majid live.

SCA has reported about Farzana previously in its magazine *Afghanistan-Nytt*, when she broke with tradition and decided to continue attending school as the only girl. The next time the magazine met her she was working as the only female teacher in the village.

### **Important for Farzana to teach girls**

Although she is now busy with her own training, Farzana continues to teach girls in her village. This is possible because Farzana's parents have told her that she does not have to take on the same level of responsibilities at home as other girls her age. Her mother thinks it is more important for Farzana to continue the tradition of teaching girls.

Farzana feels she is making progress in countering mistaken attitudes towards girls getting an education and she is proud of being employed as a teacher at the school. And the results are already clear. Today almost no girls drop out of school on reaching their teenage years; they are doing the same as Farzana – choosing to finish school and graduate. ●

TEXT AND PHOTO: ZANDRA BERGMAN

## Education in numbers

|                                                                   |             |            |                |
|-------------------------------------------------------------------|-------------|------------|----------------|
| Children who completed preparatory education during the year      | 173 girls   | 288 boys   | 461 in total   |
| Children who were integrated into regular schools during the year | 133 girls   | 219 boys   | 352 in total   |
| Total number of children in preparatory education                 | 1,183 girls | 1,930 boys | 3,113 in total |

### PREPARATORY EDUCATION FOR CHILDREN WITH DISABILITIES

| Education all children                                                 | ACHIEVED IN 2019 |                | PLANNED IN 2020 |                | ACHIEVED IN 2020 |                |
|------------------------------------------------------------------------|------------------|----------------|-----------------|----------------|------------------|----------------|
|                                                                        | Total            | Of which girls | Total           | Of which girls | Total            | Of which girls |
| Students                                                               | 94,604           | 54,859 (58%)   | 92,700          | 55,440         | 103,662          | 57,014 (59%)   |
| Number of classes being integrated into the Afghan state school system | 255              | n/a            | 10              | n/a            | 10               | n/a            |

- › During the first wave of the pandemic the government closed schools from March until the beginning of September to prevent further spread of the virus. SCA and some other CSOs were, however, given special permission from the Ministry of Education to continue providing community-based education, thereby keeping village schools open. This was done by having smaller classes of six to eight students, often with instruction outside so that physical distancing could be maintained.

#### SCA is bringing change for girls and children with disabilities in particular

In 14 provinces SCA is running village schools, classes for nomadic people and preparatory education for children with disabilities.

Through village school programmes, despite all of the obstacles in 2020, SCA managed to increase the number of students from just over 94,000 in 2019 to almost 104,000 in 2020. Around 59 percent of these were girls, which is an increase in numbers as well as percentage compared to the previous year when it was 58 percent. This is due to an unexpectedly large number of newly enrolled students.

Girls and children with disabilities are in SCA's highly prioritised target groups for the very reason that they are the most vulnerable. Social norms prevent girls from participating in education, and there is significant ignorance about the ability of children with disabilities to learn.

It is worth noting that attitudes towards education, in particular for girls, have clearly started to shift. There is resistance, but more and more parents are now prioritising their children's education. The change is due in part to initiatives such as SCA's opinion-forming efforts – including in remote villages – for the right of all children to an

education. But it is also likely that more of today's young parents attended school themselves and know how important it is. As a result, more children are attending school now in provinces such as Nangarhar and Samangan. In the Gooshta and Chaparhar districts of Nangarhar province, local communities have expressed strong support for and contributed to the expansion of school buildings, resulting in increased accessibility to education for their children. Several schools are now also run by female principals.

SCA is the only organisation in the country to run education programmes aimed at preparing children with disabilities to attend regular schools. In 2020, 352 children (133 girls and 219 boys) with disabilities completed their preparatory education and could enrol in a regular school. This small decrease in the number from the previous year is probably largely due to the fact that Covid-19 and a decline in the security situation made schools less accessible during the year.

During the pandemic SCA has also been working to make education more accessible and inclusive. School buildings were adapted for accessibility, 892 teachers received further training during the year and young girls received support to continue their education.

#### Progress and development

The research project called Education Equity and Quality in Afghanistan and Pakistan, a collaboration between SCA, the Norwegian Afghanistan Committee and the University of Washington in St. Louis, has continued. It has resulted in several improvements in 21 village schools in the Ghazni and Takhar provinces. Some of the improvements introduced at the suggestion of local communities are access to drinking water, library books and educational materials for the schools, and more female teachers.





*Covid-safe village school class for girls.*

Despite the difficulties, the number of students in school increased during the year. SCA also established 167 new classes in village schools, 17 of which are in village schools that move around with nomads. Certain projects have had to be postponed, however. A pilot project involving teacher circles for further training was begun, materials were produced and circle facilitators were trained. Due to Covid-19 the project launch was postponed until 2021.

Arrangements to set up resource centre in Kabul that will be able to provide teaching materials in braille were started in 2020. Braille printers and other equipment are already in place and additional materials will be delivered in 2021.

To ensure the quality of teacher educators, SCA is supporting the important Teacher Educators Master Programme (TEMP). 40 teacher educators (15 of whom are women) received their Master's in education and didactics in 2020. Among female teacher educators, 31 percent now have a Master's degree compared with 19 percent in 2019.

SCA's work is based on the principle of consulting and cooperating with the local community. The village schools that SCA starts and supports are often linked to a school council (or shura) consisting of parents and other individuals appointed by the local community. The school councils are critical in ensuring that schools can stay open despite the Covid-19 restrictions.

Both school councils and elected teacher council members received training during the year, as well as technical and financial support. The national association of teacher councils also for the first time received financial support from SCA to help them to reach out to more provinces.

### Challenges and lessons learnt

SCA's partnerships with village councils, school councils and local communities are extremely important in ensuring that education is accessible and inclusive for all children. Today just over 500 village schools, or 67 percent, are linked to a working school council.

Strengthening the school councils is a substantial but important challenge. They are critical for the schools' long-term sustainability, to ensure that education is inclusive and to keep absence down. There is a risk that the pandemic will impact the school councils and in some cases prevent them from being able to operate. This is partly due to school closures resulting in reduced engagement, and partly to the social and financial consequences of the pandemic; if parents feel they cannot afford to send their children to school, but have to let them work instead.

More women and people with disabilities need to be included in the work of school councils. It is a real challenge for SCA to achieve better representation in school councils through long-term communication and opinion-forming efforts. There is a big risk that the needs and rights of the people not represented in the councils will not be met to the same extent as those of others.

For educational efforts to have further impact, cooperation with the Ministry of Education is important. SCA wants to and can help to improve the Ministry's capacity, but this is a change that will take time and that is impacted by shortages of resources and expertise as well as by political developments.

One lesson learnt from Covid-19 is that both SCA and the country's education sector need to be better prepared to ensure continuity in education during a crisis. ●



## Some of SCA's education initiatives in 2020

Almost

# 104 000

STUDENTS IN SCA SCHOOLS

of which 59% were girls.

# 10

CLASSES

integrated into the Afghan state  
school system



# 461

CHILDREN

completed their preparatory  
education

# 4 200

CHILDREN

attended SCA's preparatory education for  
children with disabilities.

# Objective 3: Locally driven development

It is important for people in rural areas to participate in their own development and the development and governance of their local community. This improves their ability to support themselves and creates security in difficult situations.

| Brief facts about Afghanistan                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | SCA's objectives                                                                                                                                                                                                                                                                                                                               | In 2020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• More than 70 percent of the population live in rural areas and are dependent on agriculture and livestock, with few alternative sources of income.</li> <li>• The agricultural sector accounts for a quarter of Afghanistan's GDP and at the same time is vulnerable to external factors such as drought and pandemic restrictions.</li> <li>• The authorities are unable to address the needs and rights of individuals and entire communities.</li> </ul> | <ul style="list-style-type: none"> <li>• Stronger and more sources of income among the target groups.</li> <li>• Strengthen the capacity of local organisations to work on development driven by the villages themselves.</li> <li>• Improve the ability of local authorities to address the needs and rights of the target groups.</li> </ul> | <ul style="list-style-type: none"> <li>• During the year SCA provided vocational training to 228 people. 161 of these found employment in 2020.</li> <li>• During the year SCA supported the formation of 12 entirely new producer groups.</li> <li>• With SCA's support, more than 100 development councils succeeded in implementing local development projects during the year.</li> <li>• More than a thousand villages in five provinces received support from SCA for local self-government. More than 1.3 million people took part.</li> </ul> |

<sup>7</sup><https://openknowledge.worldbank.org/handle/10986/34092>

<sup>8</sup><https://www.humanitarianresponse.info/en/operations/afghanistan/document/afghanistan-humanitarian-needs-and-planned-response-2021>

<sup>9</sup><https://reliefweb.int/report/afghanistan/whole-afghanistan-multi-sector-needs-assessment-round-ii-assessment-report-july>

## Rural livelihoods – background

Most of the people in Afghanistan live in rural areas. These are also the areas where the largest number of poor or economically vulnerable households are. Covid-19 has had a significant negative impact on earnings opportunities in the service and industrial sectors. Afghanistan's GDP is expected to decrease as a consequence of lockdown measures in the country and closed borders in the wake of the pandemic. Agriculture as a whole seems to have done well, however, due to a good wheat harvest.

Agriculture is the traditional engine of Afghanistan's economy. It currently accounts for just over a quarter of GDP, employs 43 percent of the workforce and generates income for more than half of the rural population. Covid-19 did not have a direct impact on agriculture, but travel restrictions impacted the market and hindered or delayed sowing, fertilising, the supply of feed, veterinary services etc.

Poverty in Afghanistan has continued to increase despite the economic growth in the years before Covid-19. The pandemic has worsened poverty and increased vulnerability, which was already considerable due to the

drawn-out conflict and recurring natural disasters. Income levels are expected to continue to fall drastically in the year ahead, according to the World Bank's predictions<sup>7</sup>.

For poor households the food uncertainty that already existed has become even worse as incomes reduced and food prices rose during the pandemic. The food shortage is now at the 2018–2019 level, when a devastating drought resulted in food uncertainty<sup>8</sup>.

The number of households currently in crisis is very high and the percentage of households selling off assets of importance for their future earning capacity is believed to have risen<sup>9</sup>, weakening their resilience in an economic crisis.

## What is SCA doing to change this?

SCA has partnered for many years with local rural communities on development and improving the ability of the most vulnerable people to support themselves. The basic premise is that human rights must apply to all people and that management and ownership of economic and social development is to lie in the hands of the villages themselves.



## Supporting 15 people after SCA's vocational training



**ALINA AZIMI** IS 25 years old and leads a producer group in the village of Larghan in the Aybak district of Samangan province. Her work not only helps her to support her own family, but also enables several other women in the village to work.

Alina and 52 other women attended SCA's vocational training where they learned how to sew bags, bake biscuits, produce soap and run a beauty salon.

### Training aimed at jobs for women

SCA is providing vocational training for women who live in villages and remote areas. The main purpose of the courses is to create jobs for women in their home villages.

"I'm responsible for a family of 15. My father is too old to work. I'm supporting my family with my embroidery. Eight women are working with me here. Four of them passed their vocational exams last year," says Alina Azimi.

"I'm earning between 15,000 and 20,000 Afghani (SEK 1,740–2,320) a month. I could let my father go on pilgrimage to Mecca with the money I'm earning here. Working in the village as a woman isn't easy and there are always

challenges," she says.

The challenges are a job shortage and multiple cultural problems, such as men not allowing female family members to work and earn their own money.

### Mother's support

Alina's mother Zahra supports what her daughter is doing. For almost 10 years she herself has been volunteering as an assistant manager for the local development council in the village.

"I offer jobs to women in the village. I've encouraged my daughter so that she will in turn encourage other women to learn a trade. I've already applied for a loan from SCA and I plan to open a shop in the provincial capital Aybak to sell our products. I'm going to require that the shop manager is a woman," says Zahra.

Various types of products are sewn in the village, including sheets and traditional Afghan clothing. ●

TEXT AND PHOTO: BASHIR AHMAD FAYAZ

## Prioritising girls, women and people with disabilities – but it is still never enough

SCA's basic premise is that all people have the same rights. However, some people are systematically shut out from things that are otherwise considered to be for everyone in society, such as education and healthcare or the ability to work to support oneself. SCA has therefore made these **the most important target groups in its initiatives for whole local communities.**

In practice this means that SCA allocates **considerable resources** to including more people from these groups in its work. Despite this prioritisation, it is by no means possible to reach sufficient numbers of them. Examples of this are the rehabilitation of people with disabilities, where women are clearly underrepresented among the patients, and addressing the fact that relatively few people are being reached by vocational training specifically for people with disabilities, or women's lack of representation on local development councils.

There are many reasons for this skewed situation. Norms prevent women from participating in public life, and there are significant misconceptions about the ability of children with disabilities to learn. It is a challenge for SCA to amplify its argument for the rights of all people and, through practical activities, show what everyone is capable of.

In 2020, through the Afghan state's Citizens' Charter National Priority Programme (CCNPP), a model for local development, SCA continued to support local communities in holding elections for village councils, and in their decisions on and implementation of development projects.

Village and development councils are key partners for SCA. It is by strengthening the structure of the local community and taking their needs and priorities as the starting point that sustainable and equitable change can be created. SCA is helping with coordination and capacity building to enable local authorities to fulfil their obligations to the local communities.

SCA also runs projects in partnership with local communities to support their livelihood and capacity development efforts. The main focus is on increasing and stabilising sources of income in rural areas, particularly for women and people with disabilities.

### Progress and development aid in 2020

SCA's initiatives to support locally driven development reached more than a million people in various ways in 12 districts spread across six provinces in 2020. This is 5 percent fewer than in 2019, which is due to the pandemic and the obstacles that arose when the government introduced restrictions to stem the spread of infection.

Programme activities in 2020 were focused on trying to ensure that those in SCA's target groups who live in poverty – who were also those hardest hit by Covid-19 and its consequences – had what they needed to live. This was done by improving their earning capacity, increasing and diversifying income-generating activities, expanding rural markets and strengthening social safety nets where these exist. More than 88,000 people in rural areas (over 46,700 of whom were women) received support during the year to improve their livelihoods in various ways.

› To prevent short-term and negative survival strategies, SCA implemented an initiative involving emergency food deliveries in cooperation with the World Food Programme (WFP). This initiative was an exception, since SCA normally focuses on long-term development programmes and very rarely on acute humanitarian interventions. The WFP provided the necessary supplies, which SCA was able to distribute. The initiative took place in conjunction with a long-term programme to restore arable land in Samangan province. It helped to protect livelihoods, create shared resources and support social cohesion in a difficult situation.

Despite Covid-19, SCA was able to make progress in 2020 by supporting more than 900 development councils and almost 170 development committees (formed from groups of development councils to coordinate joint projects) in driving inclusive development and improving local governance in rural areas. With SCA's support, almost 590 development councils succeeded in securing resources from the government and from other development organisations for local infrastructure projects. More than 100 development councils were able to implement local development projects in 2020.

It is clear that cooperation between SCA and village organisations has strengthened the capacity of the latter for collective action in contacts with authorities and civil society actors. Among other things, people in local communities received help to find more information and participate in local development planning, and have been empowered to raise their voices to speak out for improved public services such as healthcare, education, access to water and physical infrastructure. Although the active participation of women is still limited, it has started to increase in some local communities.

To support women, people with disabilities and other vulnerable groups in rural areas, SCA is helping to start village savings and loan associations (VSLAs) and producer groups, and is also providing vocational training.

In 2020 more than 400 people with disabilities were given access through SCA to an interest-free loan and training in running a small business. Just over 200 of them invested in a small start-up and more than 140 expanded or broadened an existing enterprise. A study showed that with this type of loan, the borrowers' incomes increased from the equivalent of SEK 323 or USD 38 to SEK 527 or USD 62. This has also helped to significantly increase acceptance of people with disabilities.

Almost 70 new VSLAs were formed and an even higher number of VSLAs received training in loan terms and conditions, loan processing, business plans and application procedures. More than 900 VSLAs that were formed at least a year ago received support from SCA in 2020. The VSLAs are important in providing microloans to fund a new enterprise or expand an existing one. Access to capital is crucial for supporting people's livelihoods in rural areas. Other evidence of this is that close to 500 VSLA members managed to increase their income in 2020 after being given loans.

Vocational training is also important for ensuring that people are able to provide for themselves. In 2020 SCA

continued to offer vocational training, but due to Covid-19 the scope was smaller than planned. Despite this, 115 people with disabilities completed vocational training in 2020. Another 360 or so people in rural areas started vocational courses during the year. Among those who have completed a vocational course, 45 men and 116 women found work in 2020 – including three people with a disability.

SCA supports new producer groups associated with the vocational courses, i.e. enterprises that join forces with each other in order to be stronger and find a way into markets more easily. During the year 12 such producer groups were formed. This is fewer than planned, which is due to the fact that not as many vocational courses could be offered as planned. Producer groups with a total of 428 members, 91 percent of whom are women, received support to further increase their capacity to get their products out into the market.

In cooperation with village organisations, SCA is always encouraging participation, transparency and accountability to strengthen local governance and citizens' influence over decisions.

### Challenges

Despite the initiatives carried out in 2020 to counter negative survival strategies, many people in rural areas find themselves in a difficult financial situation that was made even worse by Covid-19 and its consequences. Those already in a difficult situation were particularly affected, i.e. women and people with disabilities. Strengthening community-based social safety nets can serve as an alternative method to protect the most vulnerable against the consequences of drought, floods, Covid-19 and other crises.

In 2020 SCA and ACTED<sup>10</sup> produced two proposals for projects to provide financial support to women and for rural development. Unfortunately it was not possible to bring either of the proposals to fruition. The need to strengthen women's finances and develop rural areas is still significant, however.

The first phase of the Citizens' Charter is complete. It has not been possible to evaluate the work due to Covid-19. An evaluation is planned for 2021 and lessons learnt will be communicated.

The Citizens' Charter, which SCA is implementing at the request of the Afghan government, was under added pressure from the Taliban in 2020. One important aspect of the programme is increasing the capacity of the state to satisfy people's right to basic social services. This is also a way of increasing the government's legitimacy in the eyes of the people. The Taliban, for its part, is attempting to take on the role of the state in some degree in the areas where they have the most control. They have often tried to block infrastructure projects, and perhaps above all women's participation in decision-making and other democratic and influence-generating aspects of rural development. They have also tried to tax projects and things like transportation of materials. In certain cases SCA has been forced to wait and temporarily halt projects until local mediation has been possible. ●

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<sup>10</sup>A French aid organisation. See <https://www.acted.org/en/about-us/>





Photo: Sayed Qudratullah Attaye

*Through a major water supply project in Rustaq in Takhar province, SCA in cooperation with the local population has secured access to clean water for fourteen villages.*



## Locally driven development

During the year SCA  
provided vocational training for

228

PEOPLE,

161

of these found employment in 2020

115

PEOPLE  
with disabilities completed a  
vocational course in 2020.



More than

88 000

PEOPLE  
in rural areas received support during the year  
to improve their livelihoods.

# Objective 4: Popular and political involvement

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

Brief facts about Sweden and Europe	SCA's objectives	In 2020
<ul style="list-style-type: none"> <li>• Afghanistan is mainly mentioned in connection with news about refugees in Sweden or armed conflict in Afghanistan. There is little knowledge of SCA's development work, which affects SCA's ability to increase engagement for human rights in Afghanistan.</li> <li>• In Sweden and the rest of the EU there are now strong tendencies towards nationalism and a negative view of immigration and refugees, and there is less willingness to provide aid.</li> <li>• Covid-19 and the resulting economic uncertainty have had an adverse effect on the will to engage and opportunities to do so.</li> </ul>	<ul style="list-style-type: none"> <li>• For people in Sweden and Europe to be well informed and to act in support of the rights of the Afghan people.</li> <li>• For decision-makers and institutional donors to make decisions and act effectively in support of SCA's target groups' requirements in Afghanistan.</li> </ul>	<ul style="list-style-type: none"> <li>• SCA had 2,946 members across 11 local associations. These carried out activities digitally and physically aimed at thousands of people.</li> <li>• SCA worked to facilitate and strengthen member engagement.</li> <li>• SCA's target groups in Afghanistan received training in local advocacy skills.</li> </ul>

## The situation in 2020

Covid-19 and the restrictions brought by the pandemic had a great impact on advocacy work, communications, fundraising and activities by the membership in 2020.

Restrictions on freedom of movement, in Sweden and in Afghanistan, made it harder to produce material for communications and advocacy work. Physical meetings that would have provided opportunity for both networking and the recruitment of new members – and that could also have generated media attention – had to be cancelled. The international travel needed to strengthen cross-border cooperation could not take place either.

The economic uncertainty that the pandemic brought for many people had a negative impact on willingness and ability to contribute to fundraising.

Digitalisation has been in progress for a long time, but the pandemic pushed it to a new level. Various digital solutions are opening up many possibilities for SCA's advocacy, communications and fundraising efforts and for strengthening the membership. In 2020 the importance of utilising these options became clearer than ever before.

There is a negative trend in the general view of international development aid among the Swedish public. The feeling of “us” and “them” (“them” as in migrants, Muslims, poor countries) did not just continue to exist, but was reinforced. A low watermark was reached when the leader of the Christian Democrats, Ebba Busch, launched the idea that some of Sweden's development aid ought to be used to build prisons in Afghanistan – to house migrants convicted of crimes in Sweden, who could then effectively be deported. Traditionally, the Christian Democrats have been one of the parties that support the one percent target.

A survey commissioned by SCA showed that only 48 percent of respondents are in favour of Swedish development aid for Afghanistan, while 76 percent said in a similar survey carried out annually by Sida (the Swedish International Development Cooperation Agency) that they support Swedish development aid to poor countries in general.

Despite the negative trend, decision-makers in key positions, SCA members and key donors are thought to have retained their support for the rights of the Afghan people. ›

# Activities at a selection of SCA's local associations:

## JANUARY

- Lecture by Björn-Åke Törnblom, Stockholm

## FEBRUARY

- Study circle, Stockholm
- Local annual meeting, Stockholm
- Study circle, Skövde-Skaraborg
- Lecture by Eva Myrdal on Afghanistan's threatened cultural inheritance, Lund
- Study circle, Gothenburg
- Lecture by Kajsa Johansson on everyday life in Afghanistan, Lund
- Local annual meeting, Södertälje
- Local annual meeting, Skövde-Skaraborg
- Lecture by Björn-Åke Törnblom on SCA's aid work, Södertälje

## MARCH

- Film show by Cinema Pameer with panel discussion, Stockholm
- Local annual meeting, Gothenburg
- Local annual meeting, Skellefteå

## APRIL

- Digital study circle with the Stockholm local association, on Zoom.

## MAY

- Mother's Day campaign, digital activities by various local associations.
- Corona emergency appeal, digital activities by various local associations.
- SCA's digital annual meeting, with participants from local associations across the country.

## JULY

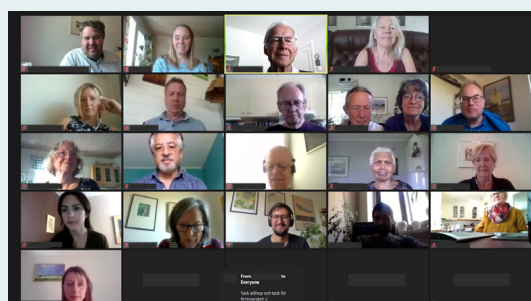
- Run for Afghanistan, a digital fundraising campaign, Stockholm

## SEPTEMBER

- SCA members Anna-Marie and Lars Grebius give a talk on "Home and Society" to the local association in Uppsala.
- Afghan poetry reading by Mahboba Ibrahemi with Swedish translation, digitally in Stockholm.
- Book Fair, held digitally but organised by the local association in Gothenburg and the main office in Stockholm.



*The annual meeting was held digitally, due to the pandemic. Many people attended and there was a good atmosphere...*



*...as can be seen from these images.*

- Fundraising by local associations for Världens Barn (Children of the World), various locations.

## OCTOBER

- Digital study circle, Stockholm.
- Anders Fänge gives a talk on 40 Years of SCA at the digital annual meeting, Vänersborg.
- Seminar on education and conflict, Stockholm.

## NOVEMBER

- Henrik Herber talks about aid activities in Afghanistan, Södertälje.
- War Crimes in Afghanistan – in conversation with Terese Christiansson about justice and war, Lund.

## DECEMBER

- Poetry reading in Dari and Swedish with Sharif Saiidi, digitally in Stockholm.
- Photography and art sale, held digitally. Organised by the local association in Stockholm.

# SCA wins award for best annual report in the non-profit sector

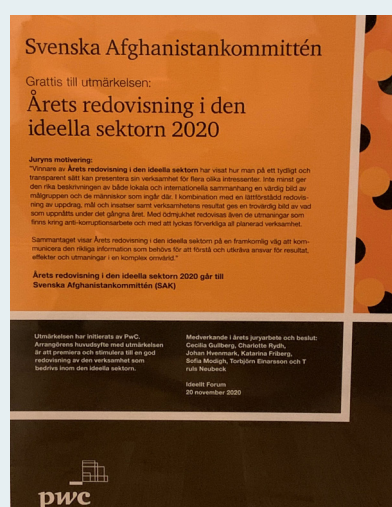
## Reasons given by the jury:

"The winner of Annual Report of the Year in the Non-profit Sector has shown how organisations can present their activities clearly and transparently to various stakeholders. Not least, the rich description of both the local and the international context provides a dignified picture of the target group and the people it includes. Combined with an easily understood account of its mission, objectives and initiatives, as well as the results of its activities, it provides a credible picture of what was achieved over the past year. It also humbly reports the challenges that exist around anti-corruption efforts and succeeding in achieving all the activities planned.

Overall, the Annual Report of the Year in the Non-profit Sector shows an accessible way to communicate the wealth of information needed to understand the organisation's results, impact and challenges in a complex environment and to hold that organisation to account.

The award for Annual Report of the Year in the Non-profit Sector 2020 goes to the Swedish Committee for Afghanistan (SCA)."

The award is given annually by Ideellt Forum. It was instigated by accountancy firm PwC.



SCA's award for Annual Report of the Year in the Non-profit Sector.

## What is SCA doing to change this?

Two units and three specialists are working in various ways to strengthen popular and political involvement for the rights of the Afghan people: the Communications Unit in Sweden, the Advocacy Unit in Afghanistan, a policy advisor in Sweden who reports directly to the Secretary General, as well as Membership and Engagement Development – consisting of a coordinator and a administrator who both report directly to the Country Director in Sweden.

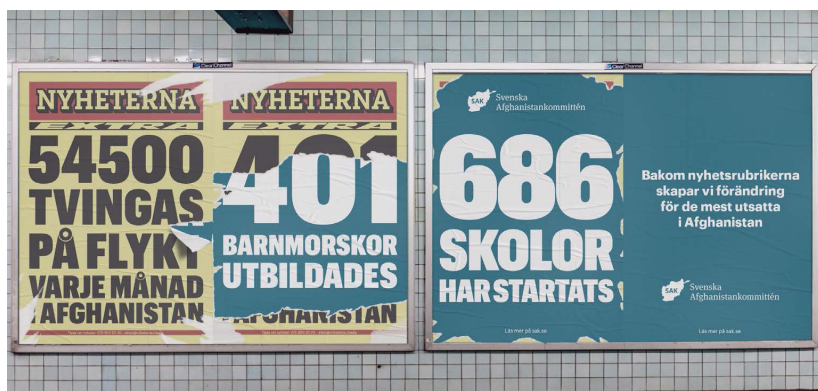
In addition, the Communications Unit in Afghanistan and the communications officers at the regional offices contribute large volumes of material to the communications work.

SCA members and employees are working continually to increase awareness of and knowledge about Afghanistan, the situation of the Afghan people and SCA's rights-based

development work. In Sweden the membership base is absolutely key for work on spreading knowledge about the situation of the Afghan people, recruiting new members and contributing to fundraising efforts. However, the pandemic was a major obstacle to outreach activities during the year.

In view of the social and political context, in 2020 SCA focused on maintaining the existing levels of public and political involvement with Afghanistan, and on maintaining relationships with decision-makers and donors in Sweden.

At the Afghanistan Conference in Geneva, Sweden confirmed its long-term support for Afghanistan. Judging from debates in the Swedish parliament, there is no pressure there to reduce support for Afghanistan either. There remains a strong conviction among decision-makers



› that Sweden must support the poorest and most vulnerable countries, among them Afghanistan. By carrying out development work of high quality and communicating this, SCA has succeeded in showing decision-makers in Sweden that change in Afghanistan is not only possible but that, through SCA, Sweden is also contributing to it.

### Activities and progress in 2020

The funds raised from both the general public and private enterprise have reduced somewhat in the strategy period to date (2018–2021). At the same time, fundraising from the Swedish Postcode Lottery and the national fundraiser Världens Barn (Children of the World) have been maintained or increased somewhat, which has partly compensated for the drop. The decrease in donations from the general public and companies is a concerning trend, however. During the year much of the focus of the fundraising work was on maintaining relations and our partnerships with the Swedish Postcode Lottery and Världens Barn.

Although Covid-19 and infection control restrictions had a great impact for most of 2020, SCA's membership was able to switch tack and organise digital activities. This was appreciated by the members and was in line with SCA's objective to offer more opportunities for engagement. In the annual engagement survey a full 97 percent said yes to continued digital activities. The engagement survey also shows that SCA has very loyal members who support and appreciate the work and are satisfied that they are involved at a level that suits them. That involvement may be expressed by reading our magazine Afghanistan-nytt or by following SCA on its website and in social media.

SCA's annual meeting in 2020 was held entirely digitally due to the pandemic. For the first time, all members were entitled not just to attend but also to vote. Previously voting rights had been reserved for elected delegates. Many members decided to attend and the digital format of the meeting was much appreciated.

Despite the pandemic, SCA has succeeded in putting a brake on the decline in membership numbers and the membership increased somewhat for the first time since 2015. From last year's membership of 2,919 people, the official

membership figure is now 2,946. Although the membership is slightly up, there were fewer activities due to Covid-19.

Ahead of 2020 SCA made a conscious effort to reinforce its work in respect of the membership, which had a positive effect on development. At the beginning of the year a new post of Membership and Engagement Development Coordinator was appointed. The cooperation between the main office in Stockholm and the local associations was strengthened during the year, including through a forum especially set up for this purpose (COA). There is still more to do to increase the proportion of young people who begin long-term involvement with SCA, but the first steps towards a stronger membership movement have been taken. Without members SCA would not exist, and every member is an important ambassador for the rights of the Afghan people and SCA's work. Together with the policy advisor a new impact plan was produced which gives the members more tools for effective advocacy work over the coming year.

### Increased knowledge and advocacy work

Despite the pandemic, the Communications Unit in Sweden supported by its counterpart in Afghanistan was able to deliver high quality communications material throughout the year. The Annual Report for 2019 won an award for the best annual report in the non-profit sector. The number of followers on social media increased noticeably, with a 4.5 percent increase on Facebook alone. The magazine Afghanistan-nytt was regarded as a good source of knowledge about SCA's development work by 95 percent of those who responded in the annual member survey. The website did not develop as strongly, probably due to less activity by donors in the wake of the pandemic's economic effects.

The number of published articles that mention SCA has in previous years exceeded targets. This year the result was not as favourable. Around three quarters of the target was reached. The fact that Covid-19 entirely dominated the news flow was the main reason, but also the fact that fewer physical events took place and it was a challenge to gather material to communicate. In the final event, the attention of the media was on the pandemic.



During the year SCA intensified its efforts to coordinate civil society organisations both in Europe and Afghanistan. This was in order to be able to carry out advocacy work more effectively ahead of the donor conference on Afghanistan on 23–24 November. By working actively in networks, SCA succeeded in shaping the common focus of the advocacy work. A new and appreciated initiative taken by SCA was to link up with a group of like-minded organisations from Sweden, Norway, Denmark, Finland and the Netherlands and coordinate the advocacy work in these donor countries. One result of this work was a roundtable discussion hosted by SCA in which civil society organisations and decision-makers were given opportunity to share ideas before the donor conference. The participating civil society organisations were able to strengthen their positions through a joint statement.

Through active contacts with decision-makers in Sweden, SCA conducted effective advocacy work for continued support for Afghanistan from the donors. The dominant trend during the donor conference was to reduce support and make it conditional, but the EU and Sweden renewed their long-term commitments to Afghanistan. Sweden's commitments will remain unchanged until 2024. Sweden has not adopted a new Afghanistan strategy as planned. Instead the existing Afghanistan strategy was extended for the second time, this time until 31 December 2021.

SCA has worked for several years to strengthen the protection of civilians in the conflict in Afghanistan. During 2020, the government showed in its bill on continued contributions to NATO's training and advisory initiative in Afghanistan (bill 2020/21:22) that the work has had results. In it the government emphasises that Sweden must actively work to defend international law in Afghanistan.

In Afghanistan advocacy work was carried out at both a central and a provincial level. At a central level, the focus was on political reform and efficiency in the development work. In contrast, in the provinces the work focused on training and strengthening rights-holders (SCA's target groups and partners) in their own advocacy work and through dialogue with those in power who are responsible for the area concerned. During the year SCA organised, among other things, a webinar on evaluation of the Afghan state's model for local government, in partnership with other civil society organisations. Representatives of the Ministry of Rural Development were among those who participated.

At the provincial level SCA organised two advocacy conferences, in Taloqan and Jalalabad, on 2 November.

The aim was to make it possible for SCA's target groups to talk about their challenges and needs to the local authorities responsible. A third planned conference was unable to take place because of the pandemic and the worsened security situation.

## Challenges

One challenge is reaching out to a larger percentage of the membership through activities. Digital activities may be a way, but it is essential to find the right channels and tools. For example, SCA does not have email addresses for all its members and this needs to be remedied. Another challenge is that fewer places around the country have local associations, which must be addressed once the pandemic is over.

Strengthening the organisation of members is a great challenge. First steps have been taken, despite the obstacles during 2020. This work needs to continue to strengthen SCA further.

One-time donors have decreased in number. Corporate donations have also reduced. A process has been started to evaluate the current priorities in the fundraising activities and to produce a new fundraising plan. Combined with improved digital tools and a stronger membership, SCA can refresh and bolster its fundraising efforts towards the general public and businesses.

Covid-19 and the changed circumstances underlined the challenge to be at the forefront of digital and technological development when it comes to SCA's ability to assert itself in both communications and fundraising. To meet this challenge SCA has started working to enhance its capacity for search engine optimisation, digital events, CRM (client relationship management) systems and web platforms.

The prevailing climate in political debate makes it a great challenge to get information about Afghanistan out to both the public and decision-makers. Greater coordination is required between advocacy work and communications work, combined with targeted communications to even clearer target groups.

SCA's mission to disseminate knowledge and shape opinions is central to the organisation. By continuing to strengthen the membership, communications strategies and our good partnerships with institutional donors, other civil society organisations and authorities in both Sweden and Afghanistan, there is good potential to achieve our objectives. ●







# Objective 5: A credible and sustainable organisation

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

SCA's sustainability challenges in brief	SCA's objectives	In 2020
<ul style="list-style-type: none"> <li>SCA's vision, mission and core values need to be put into practice more clearly.</li> <li>SCA is not doing enough to correct a lack of gender equality in the organisation.</li> <li>Departments and offices still do not have certain resources and methods for coordinating and exploiting synergies.</li> <li>Access to and the protection of information is often ad hoc and unsystematic.</li> <li>Employee welfare and HR management are not being sufficiently used as a strategic tool.</li> </ul>	<ul style="list-style-type: none"> <li>Better coordination and cooperation.</li> <li>More motivated and more capable employees.</li> <li>Greater transparency and clearer accountability.</li> <li>A more sustainable and values-based organisation.</li> <li>Stakeholders support and know more about SCA's vision, mission and development model.</li> </ul>	<ul style="list-style-type: none"> <li>18 building blocks were identified as being required in order for SCA to achieve its objectives. 13 of these were initiated in 2019 and continued in 2020.</li> <li>To improve coordination and increase efficiency, the regional offices have been given greater responsibility.</li> <li>31 percent of SCA employees in Afghanistan are women. To improve gender balance, SCA practices positive discrimination in recruitment.</li> <li>Ten female employees selected as suitable candidates began a mentoring programme that is intended to lead to senior positions.</li> </ul>

## The situation today

Adapting to the often rapidly changing situation in Afghanistan is a constant challenge for SCA. During the year Covid-19, political uncertainty and increased use of violence made the whole of civil society vulnerable and made it difficult to reach out widely to target groups.

The bill presented during the year to "regulate and increase the control and transparency of organisations' activities" would have clearly limited freedom of association and resulted in all organisations requiring approval from the government to even be formed and operate. The bill was adjusted at a later stage as a result of coordinated advocacy work by civil society organisations.

Despite the difficulties that 2020 brought, there were also successes during the year. Operations did not come to a standstill; some activities had to be postponed, others adapted and still others had to be cancelled, but the work continued. Through continued good relations with those in power and other stakeholders it has been possible to drive SCA's projects forward even in areas controlled by armed opposition groups.

Steps have been taken to further reinforce security measures for personnel at SCA's offices and while in the field, due to the high level of conflict in the country.

SCA must always be prepared to manage requirements from the state, from local authorities and also from the Taliban's parallel state apparatus. This becomes even more relevant in view of the political uncertainty following the USA's agreement with the Taliban on troop withdrawal. As a neutral organisation, SCA must be able to continue its development work regardless of who is in power.

The continued structural and cultural discrimination against women, people with disabilities and minorities, which is also expressed within the organisation, demands that SCA strengthens its rights-based approach, including internal systems for working for human rights, equal opportunities and gender equality. Important steps have been taken, but it is still the case that far too few women are employed. Strategies need to be developed that also help to reduce the turnover of female staff and to increase the inclusion of women, people with disabilities and minorities.



#### Building blocks that continued to be implemented in 2020:

- Implementation of communications platform
- Link up planning and budgeting
- Development plan for leadership skills
- Standardised training programme for personnel
- Plan for greater transparency and diversity in recruitment
- A strategic assessment of the long-term needs of foreign personnel, including a nationalisation strategy for Afghan activities
- Further development of auditing and risk assessment
- A plan for attracting, retaining and developing female personnel
- Gender-responsive budgeting
- Roll-out of action plan for security analysis
- Internal values (how they are described in SCA's documents and how they are perceived in practice)
- Updated funding strategy including review of sustainability
- Child protection policy, roll-out
- Cooperation and coordination between communications and advocacy

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Of SCA employees in Afghanistan

**31%**

ARE WOMEN

To improve gender balance, SCA practices positive discrimination in recruitment.

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

In its Strategic Plan 2018–2021 SCA identified 18 organisational development projects or building blocks that need to be implemented. Of these, 13 were begun in 2019 and continued to be implemented in 2020. The remaining five building blocks have been merged or postponed until the forthcoming strategic plan for 2022–2025.

The employee manual for SCA personnel, guidelines on purchasing and recruitment guidelines were all updated during the year to reflect the implementation of the building blocks.

### **Coordination and cooperation**

Among other things, Covid-19 resulted in restrictions on travel and physical meetings. This impacted the revision of guidelines for applications, contract management and reports, work which took longer than planned as it was carried out solely by means of digital meetings. These were not updated and ready for implementation until towards the end of 2020. This may not have been entirely negative. Greater knowledge of how grants are used and development of the proposals was made possible through broad participation at workshops to complete the guidelines.

Coordination between the Aid Coordination Unit (ACU) and the Planning, Monitoring, Evaluation and Reporting Unit (PMERU) was strengthened by quarterly meetings and joint work on the grant management database (GM).

Authority was further decentralised to the regional offices, allowing these to make decisions on purchases up to AFN 1,000,000 (just under USD 13,000). Greater responsibility for recruitment was also given to the regional offices, along with regular technical support for local HR personnel on policy matters such as inclusion.

Participatory planning was used to strengthen management's engagement in and support for the annual planning processes. In 2020 PMERU, working closely with the office in Stockholm (SMO), drew up the guidelines for planning of 2021 through a participatory process. The draft guidelines were shared with the staff concerned throughout the organisation to get their views and feedback. The guidelines were then finalised based on these viewpoints and approved by the Secretary General, paving the way for the work plan for 2021.

### **Increased capacity for communications and advocacy work**

It is important that the target groups are aware of and support SCA's vision, mission, values and development model. The Communications Unit in Afghanistan (COMA) does incredibly important work in this context. The work is carried out on many fronts, through mentions in the media, our own publications and contacts with the local communities.

In 2020 COMA had contacts with the media through all available platforms. COMA has signed agreements with various media organisations to communicate the voices of SCA's target groups and information about SCA's mission, vision and values. To increase its visibility, COMA contact-

ed the mass media during the pandemic with information on SCA's initiatives for managing Covid-19. As a result of this work SCA was also mentioned in the media in Afghanistan more than in the previous year; an increase of 17 percent in 2020.

While COMA produced material aimed at outsiders and communicated with the mass media, communications material in the form of images, interviews and reports was also produced for use by the Communications Unit in Sweden (COMS).

COMA also produces the staff newsletter Hemmat, which goes out to all SCA personnel in Afghanistan and is a key tool for passing on information within the organisation.

Greater interaction is being developed between advocacy work and communications work, but due to travel restrictions during the pandemic this could not be accelerated as quickly as wished.

### **Personnel, diversity and equal treatment**

It is important for SCA to strive for an inclusive culture within the organisation. To this end, during the year SCA revised its employee manual and its guidelines on purchasing and recruitment.

Progress has been made in achieving an inclusive organisational culture and the majority of the employees today see SCA as an organisation that motivates its personnel. Towards the end of 2020 the staff unit of the country director for Afghanistan carried out a study of employee satisfaction to assess the situation in key areas such as delegation, strengthening in professional roles, coordination and internal communication. The report is not yet complete, but there is every indication of a good result – albeit with a need for improvement as regards strengthening in professional roles.

During the year job descriptions were revised for 90 percent of the staff to ensure a reasonable and equal distribution of duties. In the process it was also ensured that all the job descriptions follow the same template.

Women are often particularly disadvantaged through expectations on them both at work and at home. SCA has a lot left to do before it can be said to set a good example as regards women in managerial positions. 31 percent of all SCA employees in Afghanistan in 2020 are women, a slight increase on the previous year. In 2020 SCA continued to use positive discrimination to bring about better balance. Some positions were only open to applications from women. This method has been used at all levels of SCA's activities in Afghanistan.

The pandemic has resulted in a difficult work situation in many parts of the organisation. Personnel at SMO have had to work remotely since March 2020. This has brought great challenges both for the personnel and for management, who have followed up and resolved work environment problems continuously throughout the year. At the same time a new pay policy was produced during the year, which is helping to ensure that no unfounded pay differentials arise. Training in grounds of discrimination was also organised for all personnel at the Stockholm office. ›

## Reaching more women – the big challenge

In an attempt to in some way counter the very extensive discrimination against women and the unequal access to education and healthcare, in our operations SCA puts a lot of resources into reaching those who are most vulnerable. This is having a clear impact within SCA's two biggest areas of activity, schools and healthcare, where the majority of the students and patients that SCA reaches are girls and women.

In a number of areas, however, SCA has had difficulty improving the balance between men and women despite its efforts. This applies, for example, to the rehabilitation of people with disabilities.

So why, for example, are there always more men who gain access to rehabilitation or prostheses through SCA? A combination of factors may be involved. Since rehabilitation clinics are highly specialised, there are a limited number of them. Sometimes that means people must travel a long distance to get help, and one element of the discrimination lies in the common perception that women should not meet people from outside their own family – and still less go on long journeys. Another reason may be that as a result of gender roles, men are more likely than women to have the type of injuries that are rehabilitated through, for example, leg prostheses. However, it may also be a sign that in this particular respect SCA's initiatives are designed more to meet the needs of men.

- › In the Stockholm office there were 24 employees, 14 of whom were women. Of the four directors (not including the Secretary General), two were women.

### Sustainable organisation

To promote gender balance 10 female employees were selected in conjunction with the survey of women's careers development at SCA during the year. The 10 were designated as suitable candidates for senior positions in the future. SCA needs to work further on these matters. Four senior positions were also filled with female candidates in 2020.

SCA needs to attract more female personnel, but also to retain those already employed. To gain greater knowledge the Secretary General and the Board of SCA have commissioned a Gender Audit. However, the Gender Audit was postponed due to the pandemic. The HR unit is expected to receive a thorough report that will influence the strategic plan for 2022–2025.

During the year SCA had recurring contact and follow-up with donors in Sweden. This helped to maintain and strengthen the donors' confidence in SCA. One important event is that SCA was appointed as a strategic partner of Sida in 2020.

There are still strong positive attitudes to aid in Sweden. However, one survey by Sifo showed that a significantly larger percentage of people can imagine donating to help with rebuilding and fighting poverty in an unnamed country than the percentage that can imagine donating to the same causes in Afghanistan. It is impossible to determine from the survey why people are so much less willing to donate for Afghanistan than for other countries. The image of Afgha-

nistan and the Afghan people in Sweden is perhaps not as nuanced as it deserves to be. It is a challenge for SCA to broaden and deepen this picture to ensure long-term, sustained support for the rights of the Afghan people. ●

# Control and zero tolerance – a challenge and an imperative in Afghanistan

**CORRUPTION OCCURS IN ALL** sectors in Afghanistan and is a distinct threat to the population. It contributes to people being denied education, healthcare, voting rights or legal protection, among other things. It is key that SCA fights corruption in all its forms.

In recent years the Afghan state has carried out anti-corruption initiatives, but from a very poor starting point. Nonetheless, it is positive that in Transparency International's annual corruption index the country has climbed from 173rd place to 165th out of a total of 180 countries.

## **A constant and serious challenge**

An important part of SCA's identity and rights-based work is zero tolerance of corruption. Within the country's healthcare and education, corruption occurs in many forms: embezzlement, nepotism, salaries that are paid despite

absence, fictitious procurement and accepted inefficiency. Those in power can put great pressure on anyone who is aware of or attempts to resist irregularities. Employees are sometimes subjected to pressure from both external and internal actors who demand services or money, both in their private lives and at work.

The consequences include everything from economic losses to inefficiency, and result in the organisation having to devote significant resources to controls. The corruption also exposes SCA to a significant risk of losing the trust of its target groups, the general public, donors and authorities. This trust is one of the organisation's greatest assets and has been built up over many years.

In view of this, it is almost impossible in practice for SCA to avoid cases of corruption entirely. What SCA can do is minimise these possibilities as far as possible

by maintaining transparency, good systems, overlapping control mechanisms, clear guidelines, prioritisation of a good internal culture – and by listening out for experiences among SCA's target groups.

### **Monitoring is important**

SCA's most important control tool is monitoring the results of the work. This is done in many ways; for example, schools are audited in a different way to VSLAs or health clinics. If SCA is unable to achieve its objectives or is unable even to access an area to investigate how the schools are being run, for example, it sounds warning bells.

SCA's five regional offices monitor the work in the field daily. Individuals with local knowledge but who do not themselves work for SCA are contracted to monitor work in the field on an ongoing basis based on checklists.

There is a central unit in the organisation tasked with monitoring and evaluating initiatives. Triangulation, as it is known, is important: comparisons are made between different units and different reporting lines, and documentation is reviewed to verify information and ensure that it is internally consistent. Deviations may be a reason to investigate further.

To know how a project lasting several years has functioned SCA often obtains help from external assessors, but it also carries out its own internal studies at various stages. As regards healthcare, for example, this is investigated by local authorities through various national systems independently of SCA.

One thing that is becoming increasingly important is participatory monitoring. This means that people in the local community – SCA's target groups – are themselves increasingly trained and given responsibility for informing SCA about both initiatives and results. The target groups hold open hearings known as social audits in which they together review initiatives carried out by SCA or their own village council.

In all this, it is at least equally important to investigate the quality of the work carried out. It is not sufficient that there are schools and teachers; they need to follow the curriculum, secure the right to education for both boys and girls, and they must not receive payment for school books or discriminate or otherwise deviate from the requirements of good education. Wherever there is deviation, there are resources that are not being used as intended.

### **Preventive measures against embezzlement and corruption**

SCA's anti-corruption policy emphasises preventative measures to reduce the possibility of irregularities and the importance of upholding both values and proper systems of control.

The overall strategy is to use multiple checks and balances in all systems for finances, logistics, procurement, salaries and so on. Responsibility must always be shared and decision processes must always be transparent. This strategy is also paired with clear procedures for disciplinary measures should any misuse of resources, fraud or corruption be discovered.

Whistleblower systems allow both employees and the public to report any suspected irregularities. At regional offices and hospitals, for example, there are locked letter-boxes where matters can be reported by anyone who does not have access to a computer or smartphone. The Internal Audit Unit investigates and reports directly to the Secretary General. Various external auditing agencies review the operations on the spot in Afghanistan and Sweden.

These extensive measures cannot prevent all cases of corruption or embezzlement, but they result in the organisation discovering, stopping and openly reporting irregularities.

### **Knowing that funds are not being used other than as intended**

Clinics, schools, roads, VSLAs and job opportunities all represent important resources and will therefore be sought-after – for our target groups, but also for others who may misuse them, such as employees or companies that SCA engages. A realistic example is armed opposition groups – generally the Taliban – attempting to influence SCA to carry out initiatives that suit their agenda. SCA works for the human rights of the civil population. We can therefore never accept undue influence and must always be neutral in the conflict. We can only be loyal to the civil population.

Almost throughout the country the Taliban have established a local administration that competes with the state, financed through more or less transparent taxation. Usually tax is not demanded from aid organisations even though pressure has increased in recent years, but the boundary is not always clear. Organisations that engage subcontractors for transportation, for example, may be affected.

### **Rights call for action and responsibility – challenges are no reason to shirk this**

The environment in which SCA operates is difficult. But that is not a reason not to work in rural areas; on the contrary, it is a strong reason to do so. Our employees, and the civil population that we are working for, have to deal with all the parties in the conflict on a daily basis: criminal groups, armed groups, the government's police, and military forces.

Authorities, laws, donors and SCA's members rightly demand firmly that the organisation lives up to its values of neutrality and zero tolerance of corruption. Swedish and international aid, like military and governmental support, are of course part of the local economy. SCA must therefore deal with the corruption and the power spheres that exist locally. It is not possible to get round the problems by refusing to work in areas that are dominated by the Taliban or other groups. It would be fundamentally against our principles and the human rights of the civil population.

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



# Anti-corruption: developments in 2020

**SUSPECTED CASES OF IRREGULARITIES ARE** investigated by the Internal Audit Unit. Decisions concerning investigations and any consequences thereof are delegated to the country directors for Afghanistan and Sweden respectively. The Secretary General has the ultimate responsibility for all anti-corruption efforts. All reports of suspected corruption must be treated confidentially, be thoroughly and systematically assessed, and measures must be taken within the appointed time frame. Some of the main developments during the year are described below.

**EFFICIENCY AUDIT:** Prior to our signing a partnership agreement together, Sida had an Efficiency Audit of SCA performed from autumn 2019 to spring 2020. The audit covered management of the operations, financial governance and control, and the organisational structure in relation to function and tasks. The audit resulted in 29 recommendations, only one of which was assessed as being urgent: strengthening the independence of internal audit by establishing an internal audit committee within the Board and for the Internal Audit Unit to report directly to the Secretary General. Those recommendations were followed and measures taken before the end of the year. Other recommendations were either already in progress or are being dealt with in conjunction with the forthcoming strategic plan.

**CONTROL:** Experience from the past two years' procurement of what is known as "third party control", i.e. an external company being contracted to independently review SCA's work in the field, was that this is not a practical way to proceed. Many companies offer to carry this out but in practice there are significant shortcomings in their quality, reliability and access to the areas to be checked, which will be highly resource-intensive for SCA to manage and govern. In April 2020 the Board of SCA therefore set the task of prioritising the development of SCA's internal control, for example by strengthening internal systems, improving verification and triangulation of results, expanding social audits, and giving the Secretary General and the Board easier access to the results of monitoring.

**Auditing of SCA's anti-corruption reports:** In June 2020 Sida asked to see all of SCA's anti-corruption investigations from 2018 and 2019. In follow-up discussions Sida communicated that the investigations were satisfactory, but that in future Sida would like to be kept more informed during the course of the investigations – which is something that SCA will do. Dialogue on this has continued and in the autumn SCA reviewed its anti-corruption policy in the light of its experience since the restructuring of anti-corruption efforts in 2018. The rules will be adopted in spring 2021.

## Cases of embezzlement and corruption discovered

All suspicions notified are recorded for follow-up, statistics and overview. In 2020 a total of 34 cases of suspected corruption were reported. Half of the cases did not relate to what is classed as corruption but rather concerned conflicts in the workplace, appeals against decisions and so on, or did not contain sufficient information to be able to be taken further.

The 16 cases that were investigated during the year are spread across all of SCA's regional offices in Afghanistan. One case in which embezzlement was suspected concerned the theft of a vehicle. SCA purchased two pickup trucks that needed to be transported to Kabul, and this was carried out by a transport company. While being transported the load was stopped by individuals claiming to be Taliban, who took one of the vehicles. What occurred led to an extensive investigation and may have involved an arrangement for the purpose of fraud, but this could not be substantiated. However, SCA was able to identify various gaps in its control systems and, contrary to the rules, the transportation was not insured, resulting in a loss to SCA equivalent to SEK 325,216 (USD 38,256).

## The cases where corruption or embezzlement was in fact found are summarised below:

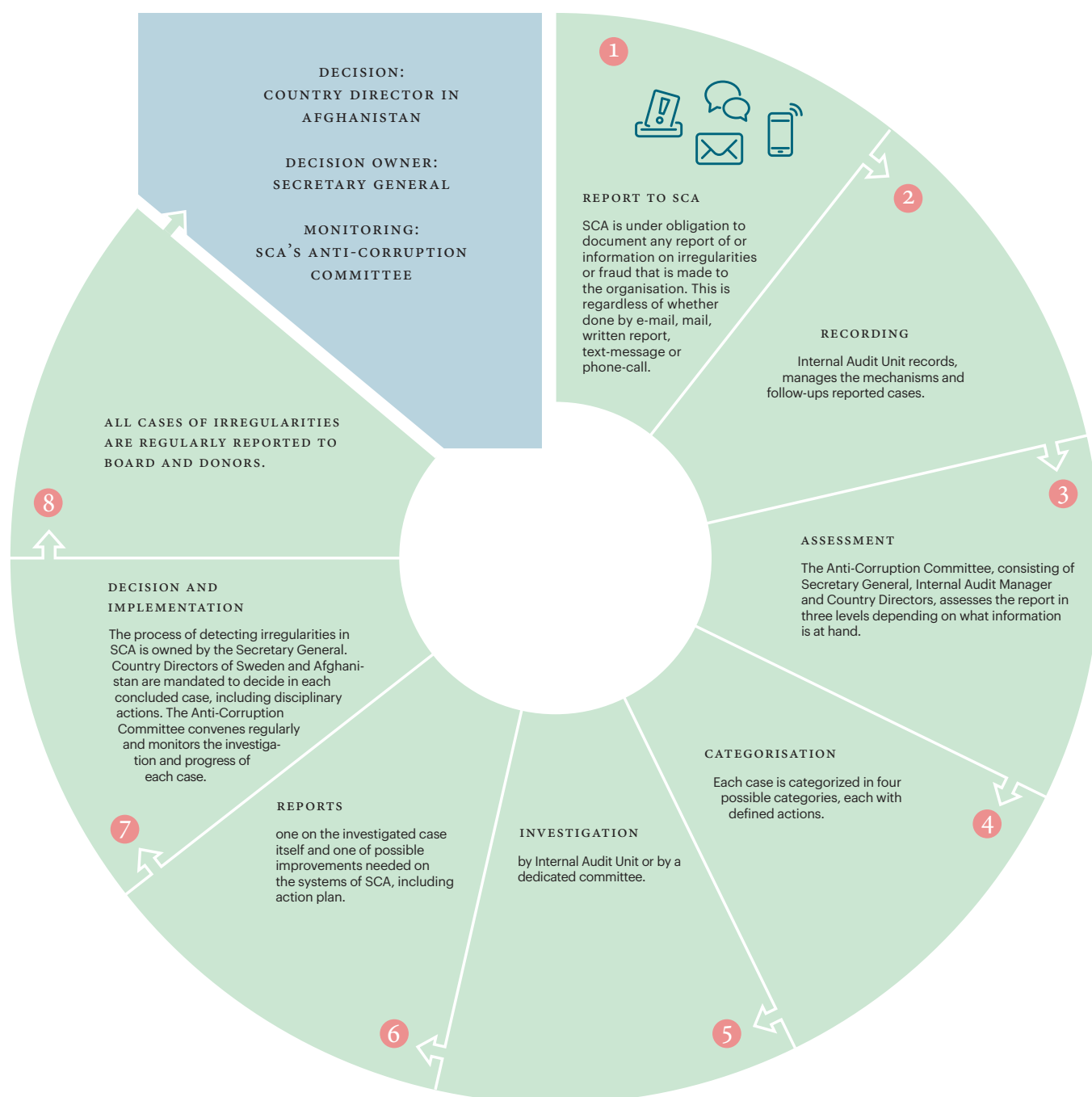
**GRANT UNDULY RECEIVED:** An employee was found to have provided information which incorrectly meant that this person was awarded a grant totalling the equivalent of SEK 3,600 (AFN 30,000). In this case it was not clear whether this was deliberate and it was found that a lack of clarity in the rules was behind what had occurred. The amount was repaid to SCA.

**EMBEZZLEMENT:** An employee who was tasked with contact with travel agencies and booking tickets on behalf of SCA at SCA's office in Kabul was found to have had SCA pay for their own personal airline tickets. The individual was found to have falsified documents to conceal this. The total loss to SCA in this case is the equivalent of SEK 28,730 (USD 3,380). The individual left SCA and became uncontactable even before the investigation was able to be completed.

**EMBEZZLEMENT:** Two employees at the regional office in Wardak were found to have submitted duplicate documentation for purchases of building materials amounting to the equivalent of SEK 16,784 (AFN 140,120). SCA had made the purchases back in 2018 and had paid the supplier. The attempted embezzlement was discovered and did not result in any loss to SCA. The two employees were dismissed.

**NEPOTISM:** An employee on the training programme at the regional office in Jalalabad was found to have employed a number of close relatives as teachers at schools supported by SCA. This was a breach of SCA's rules. The employee was dismissed. ●

## SCA's anti-corruption efforts



**ALL EMPLOYEES HAVE A DUTY** to report suspected cases of corruption, anonymously by email or in writing. SCA's Board and funding agencies are kept continually informed of cases of corruption and embezzlement. In cases involving partner organisations, SCA is to take every conceivable action to ensure that the partner organisations take appropriate measures.

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

# Conflict, security and risk

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Read more about risks in the section “Corruption and zero tolerance”.

**THE LEVEL OF INSECURITY IN** Afghanistan varies between provinces and districts, often down to village level. The conflict is linked both to international actors and a complicated internal political landscape in which things that happen far away can quickly have consequences for SCA's work locally.

## **Many aspects of risk**

The term risk encompasses not only threats to human life, but also for example the risks of corruption, criminality, poor quality or that SCA is unable to meet its obligations to funding agencies and target groups. When support, monitoring and control become more difficult to implement, the risks increase. SCA monitors developments at a provincial and district level on a daily basis. The conflict restricts the ability to work and makes logistics, recruitment and control increasingly difficult, as well as taking up significant resources.

## **Neutrality and acceptance**

SCA is independent of the Afghan state, the armed opposition and all other political or religious groupings in Afghanistan or in Sweden. For SCA it is absolutely essential that

other actors know this and can rely on it. At the same time, SCA carries out activities such as healthcare on behalf of the Afghan state; a fact of which the Taliban are, of course, aware. Similarly, the Afghan state is naturally aware that SCA also provides healthcare in areas that are completely dominated by the Taliban. Problems involving neutrality and acceptance by different parties occur most often within the context of Citizens' Charter activities, through which SCA supports the organisation and development of the local community.

Impartiality and transparency, combined with a good reputation, have over the years given SCA the acceptance required to work even in areas that few others are able to work in. SCA's strategy for reducing risks to target groups and employees is primarily to carefully gain acceptance of initiatives among – and rely on – the local community.

SCA negotiates on access and secures acceptance and ownership of the initiatives in villages. The strategy also involves supporting local conflict resolution and requiring the local community to undertake to protect SCA employees before work is started.

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<sup>11</sup> [https://www.humanitarianresponse.info/sites/www.humanitarianresponse.info/files/documents/files/afg\\_humanitarian\\_access\\_snapshot\\_nov\\_20201215.pdf](https://www.humanitarianresponse.info/sites/www.humanitarianresponse.info/files/documents/files/afg_humanitarian_access_snapshot_nov_20201215.pdf)

<sup>12</sup> INSO Q4 2020.

### Pressure from the Taliban in 2020

During the year, coordinated local pressure from the Taliban for SCA – and other organisations – to provide information on its work higher up in the Taliban hierarchy continued to develop. SCA continued to work in accordance with what are known as the Joint Operating Procedures (JOPS) that humanitarian actors have adopted as an approach and strategy for dealing with, for example, demands from armed opposition groups.

During the year SCA followed these procedures, which among other things secured SCA lines of contact higher up in the Taliban administration under the supervision of UNOCHA. This concept is an important instrument, including in situations where there would otherwise be a risk of escalation and significant risks to employees and target groups.

### Violence against civil society and humanitarian organisations

According to UNOCHA there were 969 incidents against humanitarian organisations' employees during the year, with 20 killed, 51 injured and nearly 200 abducted, kidnapped or imprisoned<sup>11</sup>.

In terms of what are categorised as "serious incidents", however, the number of cases of violence against humanitarian organisations decreased from 265 to 230<sup>12</sup>.

Threats are very common, as is damage to projects, attempts at unlawful taxation and substantial pressure on organisations to employ named individuals. It is important to emphasise that by no means all the threats and violence come from the Taliban. Other movements and criminal groups, as well as Afghan and international security forces, are also behind them. Islamic State in Khorasan Province (ISKP) is a party that has stood out for its particularly elaborate violence aimed at civilians. They are also practically impossible to communicate with, both for organisations and local communities.

### Examples of incidents affecting SCA

The total number of incidents that affected SCA increased from 68 in the previous year to 75 in 2020. They include seven robberies, five cases in which opposition groups abducted employees who were then released, and 25 cases of shooting or crossfire.

The risks to employees and target groups have increased in Ghazni, Wardak, Nangarhar and Balkh, for example, where SCA carries out many initiatives. Some initiatives have had to be closed down for periods in order to open again in once the local community has been engaged in resolving the situations. The most commonly reported security incident is the destruction of buildings and other property, such as smashed windows at clinics following conflict in the vicinity.

A representative selection is described below. These are 22 of the 75 recorded incidents involving SCA in 2020.

**16 Jan, Balkh:** Teacher stopped by the military, who seize phone and bank cards – a common procedure for checking personal contacts. Cards and phone are returned a couple of days later.

**20 Jan, Balkh:** Taliban stop laying of water pipes, demanding taxes. Work is resumed following dialogue. SCA pays only statutory tax to the state.

**25 Jan, Balkh:** Two teachers are arrested by the military for unclear reasons. They are released just over a week later.

**23 Feb, Kunduz:** Employee taken away by Taliban because his brother had not attended court proceedings. He is later released.

**21 April, Takhar:** An employee within the programme for rehabilitation of people with disabilities is mistreated by Taliban at a checkpoint because he is wearing a face mask.

**28 April, Wardak:** Indirect shots hit clinic.

**18 June, Wardak:** Blast on the road outside causes damage to clinic.

**9 July, Wardak:** Security forces hit clinic with nine rockets. Most hit the yard area in front of the clinic, but there is damage to dormitories, laboratory and prayer room.

**8 Aug, Ghazni:** 14 soldiers force their way into regional office to search for two suspected vehicles.

**10 Aug, Wardak:** Stray bullet causes fire at hospital. The fire is extinguished by employees.

**21 Aug, Wardak:** Three grenades land close to clinic. Windows smashed.

**26 Aug, Balkh:** Two employees and an accompanying mahram (a relative who acts as a chaperone for a woman) in a car are stopped by Taliban. They take away the male employee, who is suspected of working for the government forces. He is released when it is confirmed that he works for SCA.

**2 Sep, Wardak:** A nursing student is shot in leg when she goes up onto the roof of the school to wash clothes. Her teacher gives first aid and is able to take her to hospital where she undergoes surgery.

**13 Sep, Wardak:** Rocket attack destroys 42 windows and four solar panels at clinic.

**14 Sep, Kabul:** Taliban shoot at one of SCA's vehicles, which is hit by around 50 bullets. The driver is injured.

**1 Oct, Wardak:** Explosion at clinic, two patients injured.

**4 Oct, Samangan:** Taliban enter a school and use it as protection. SCA leaves the area, but returns when the Taliban have left the school.

**14 Oct, Wardak:** Seven-year-old boy at SCA school is playing football when he is caught in crossfire between Taliban and security forces. He is hit by a bullet in the head and dies.

**4 Nov, Ghazni:** Taliban close nine schools to force SCA to employ named individuals as teachers. After long negotiations in the local community the situation is resolved and SCA is able to resume activities as previously.

**16 Nov, Wardak:** Taliban abuse guard at clinic.

**25 Nov, Wardak:** Taliban abduct bus with 28 passengers. One of them is a nurse employed by SCA.

**14 Dec, Wardak:** Government forces break into a clinic and take equipment to give care to their own injured. They eat up food intended for treatment of undernourished children. ●

# The Board in 2019–2020

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

## **Kajsa Johansson, Chair**

Elected in 2015, Chair since May 2020. PhD student at Linnaeus University in Växjö. Kajsa has worked for SCA in Afghanistan. She has also worked for several organisations in Mozambique. In 2014 she received an award from the Swedish Development Forum for her work in the field of development aid. Lives in Hjo.

## **Anna-Karin Johansson, Deputy Chair**

Elected in 2019. Deputy Chair since 2020. Journalist with several management positions at government agencies on her resumé. Secretary General of SCA 2013–2017 and Secretary General of RFSU since 2018. Lives in Stockholm.

## **Shirin Persson, Board member**

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

## **Joar Forssell, Board member**

Elected in 2019. Chair of the Swedish Liberal Youth League since 2016. Member of the board of the Swedish Liberal Party. Member of Parliament since 2018 and, among other things, deputy member on the foreign affairs committee. Lives in Stockholm.

## **Hamid Zafar, Board member**

Elected in 2018. Former head of education in Mullsjö. Left the Board and SCA in October 2020. Lives in Mullsjö.

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

Elected in 2018. Member of Parliament for the Social Democrats in the county of Stockholm since 2014. Prior to this Azadeh worked for the Swedish Social Democratic Youth League from 2010 to 2013, including as international secretary. Previously served as chair of the municipal unit of the Swedish Social Democratic Party in Upplands Väsby. Studied political science and oriental studies with a focus on Persian languages. Lives in Upplands Väsby.

## **Anders Fänge, Board member**

Elected in 2020. Anders brings a fairly unique level of knowledge and experience at SCA following his many years of service as a country director and his involvement with the Board's work in recent years. In addition, he has

a large network that is useful to SCA in the changing situation in Afghanistan.

## **Marie Lackenbauer, Board member**

Elected in 2020. Marie has worked in international aid for 10 years, most recently as country director for Vi Agroforestry in Rwanda. She therefore brings sound aid expertise to the Board. Her training as a district nurse and experience as director of health and social care for a Swedish municipality also adds expertise in one of SCA's core areas.

## **Anders Rosén, Board member**

Elected in 2019. Journalist who has worked at the Swedish public service broadcaster Sveriges Television and in communications at government agencies, among other positions. Information Coordinator for SCA in Kabul 2012–2014. Currently Head of Communications for Mora municipality. Board member at the Amnesty Fund in Sweden. Lives in Rättvik.

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

Elected in 2020. Lena has worked in the banking sector in Sweden and internationally, and in the latter capacity was involved in the European Investment Bank's support to countries in Africa and the Caribbean. In Sweden Lena works as a consultant in social and sustainable enterprise. She therefore has great expertise in finance and aid that is an asset to SCA.

## **Abdurrahman Toryalay, deputy member**

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

The Board's work is governed by the Committee's statutes and Board procedures. During the year the Board held seven regular meetings and one constituent meeting.



# Administration report

## Annual accounts

### General information about the operations

The Swedish Committee for Afghanistan (registration no. 802010-4850) is domiciled in Stockholm, Sweden and is a membership-based, non-governmental and non-profit organisation founded on the principles of solidarity and support from people to people. According to § 1.2 of its statutes, the purpose of SCA is to:

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

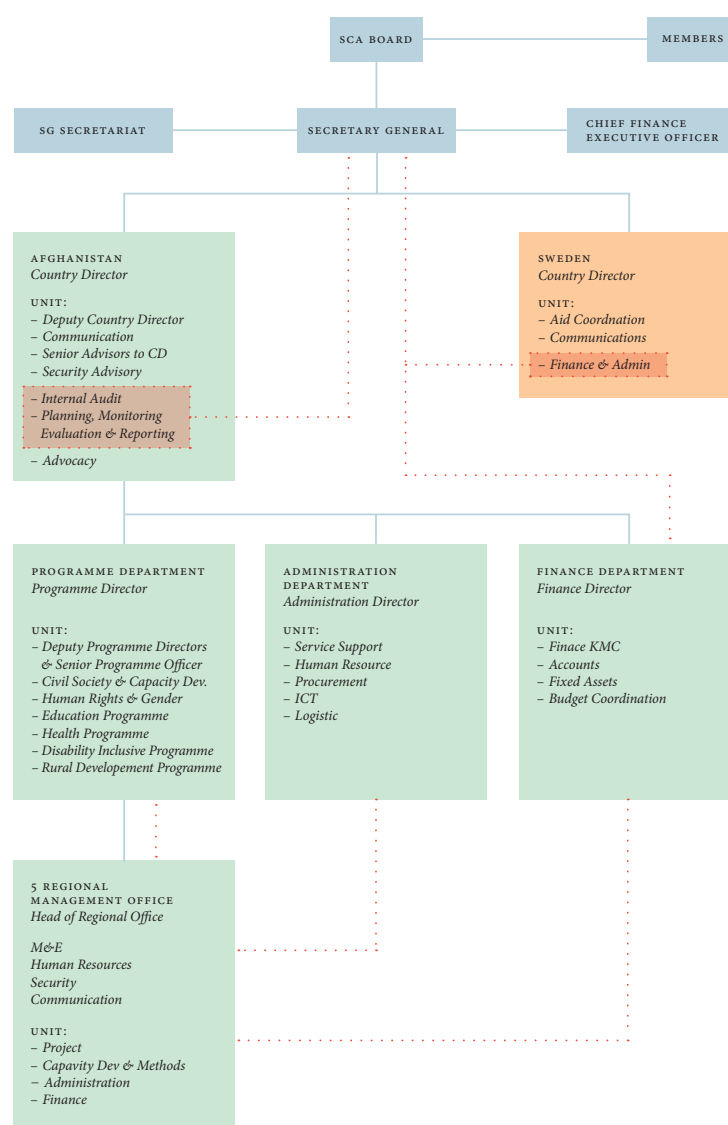
SCA is an independent membership organisation but works in partnership with others in civil society locally, nationally and internationally. In 2020 SCA consisted of 11 local associations in Sweden.

SCA's mission is to empower individuals, local communities and local organisations – particularly in rural areas and among its target groups of women, children, people with disabilities and particularly vulnerable groups such as internal refugees – to participate fully in society and influence their own development. In the medium term SCA's objectives are formulated in the Strategic Plan 2018–2021, with 2020 being the third year of the current strategy period.

In 2020 SCA continue to support village schools in rural areas, the inclusion of children with disabilities, capacity development of teachers and authorities, support for local school councils and teachers' associations, and to carry out advocacy work.

Within health, SCA was responsible for basic health-care within the framework of the national system SEHAT-MANDI in Wardak. Other initiatives included the training of midwives and nurses, support for vocational associations, advocacy work, information work in villages and schools, and capacity development for civil society and authorities. During the year SCA also took on at short notice the implementation of initiatives relating to Covid-19 in the provinces of Panjshir, Kapisa and Parwan, where SCA did not have initiatives at the time. This meant that during the year SCA went from working in 14 to 17 of Afghanistan's 34 provinces.

### SCA's organisation



### TARGET GROUPS

UPDATED DECEMBER 2019



› Village councils were supported in elections and decision-making, in the planning and execution of infrastructure projects, and through the establishment of village savings and loan associations. Individuals and groups of individuals were supported by means of vocational training and the opportunity to become part of producer groups.

SCA prioritises the inclusion of people with disabilities in all its initiatives, for example in education and healthcare. SCA also has initiatives specially targeted at vocational training and physical rehabilitation, for example, as well as capacity development in civil society.

In Sweden the Communications Unit provides support to local associations and members, is responsible for communications and the member magazine Afghanistan-nytt, and conducts fundraising work among the general public and businesses. SCA is a member of Giva (the Swedish Fundraising Association) and has 90-accounts. Its activities are reviewed annually by the Swedish Fundraising Control. SCA complies with Giva's Code of Quality and in 2020 compiled an impact report for the preceding year of operations. In Sweden there are also a Finance and Administration Unit, an Aid Coordination Unit and the Secretary General's secretariat.

SCA has five regional offices: Wardak, Mazar, Ghazni, Jalalabad (with a liaison office in Metharlam) and Taloqan (with a liaison office in Kunduz). During the year an office was also established in Parwan to coordinate initiatives against Covid-19 in three provinces. The work was assisted by the Kabul Management Office (KMO), which is led by a country director and comprises departments for administration, finance and programmes.

During the year a direct reporting channel was formalised between the Internal Audit Unit and the Secretary General. A staff unit was also established under the country director for Sweden with a mission to develop the membership.

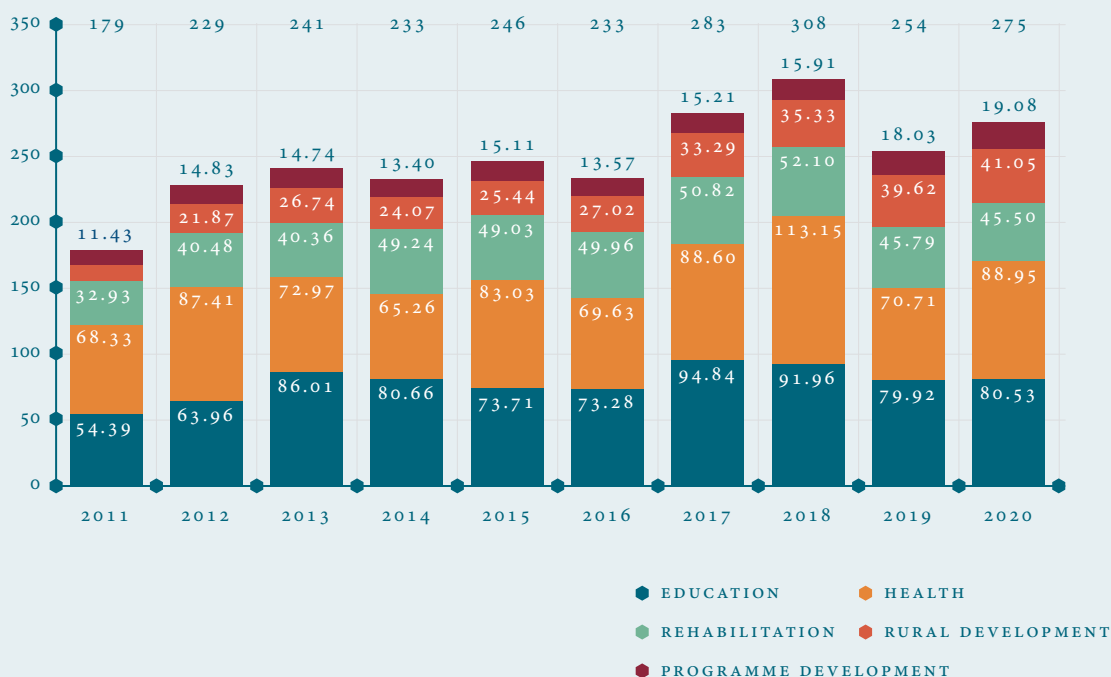
### Significant events during the financial year

The Covid-19 pandemic had extensive consequences for the population of Afghanistan as well as for SCA. The pandemic affected all SCA's operations, such as in the following ways:

- worsening the situation for the target groups, which also makes even greater demands of SCA;
- in every area of its operations SCA had to adapt and scale up initiatives that could help reduce the spread of Covid-19;
- many initiatives were delayed, cancelled or were unable to be implemented as planned, e.g. within education;
- SCA established new initiatives in a further three provinces at short notice;
- travel within and outside the country was made more difficult, forcing many employees to work remotely;
- the funding situation was affected, making the operations less predictable;
- the conditions for the organisation's work in Sweden were affected;
- due to the pandemic SCA's annual meeting was held remotely.

Political developments in Afghanistan brought about greater security risks, particularly in Kabul, but also increased threats to the education of girls and women in professional roles, for example.

SCA'S PROGRAMMES 2010–2019 (MSEK)



## Five-year financial overview

	2020	2019	2018 (ADJUSTED)	2018*	2017	2016
Operating income	318.6	312.7	373.0	353.1	324.3	293.6
Programme costs	283.6	264.0	321.7	321.7	290.2	240.9
Fundraising costs	2.6	3.3	5.5	5.5	3.6	3.6
Administrative costs	40.3	37.2	27.8	27.8	26.7	24.2
Operating profit/loss	-7.9	8.2	18.0	-1.9	3.9	24.9
Profit/loss after financial investments	-7.9	8.5	18.1	-1.4	3.9	24.9
Balance sheet total	162.7	169.5	151.3	151.3	155.6	140.8
Fundraising and administrative costs as % of total operating income	13.5%	12.9%	8.9%	9.4%	9.3%	9.5%

\*Income for 2018 including non-operating income (income arising from exchange rate differences and write-offs of long-term debt) was SEK 373.0 million, which meant that the operating profit for 2018 was SEK 18.0 million. The operating profit after financial investments was SEK 18.1 million. Fundraising and administrative costs amounted to 8.9 percent of total income including non-operating income.

› In June SCA entered into a strategic partnership agreement with Sida.

During the year SCA started work on producing a strategic plan for the years 2022–2025. The plan is the most important instrument for setting targets in the medium term, monitoring results, and ensuring systematic learning and improvement work. The plan is available in full at [www.sak.se](http://www.sak.se). The plan also reports metrics, definitions and values for monitoring. The plan directs the organisation's work and allows consistent work plans and long-term objectives to be achieved.

Statements that board member Hamid Zafar made anonymously on social media were picked up by the media in October. He stepped down from the Board and left SCA immediately afterwards.

## Results and position

SCA reports results and impact in relation to five strategic objectives as set out in the Strategic Plan 2018–2021 and the associated results framework. This specifies all the starting values and defines the metrics used to measure change.

It is vital to distinguish between results in terms of initiatives implemented and long-term change, and also to realise that it is difficult to provide evidence of cause and effect even in the best circumstances. The number of patients or students can be measured annually, but measuring impact requires a longer perspective. The outcome of initiatives over a longer period was most recently reported in the annual report for 2017.

During the year a “half-time” evaluation of the Strategic Plan 2018–2021 was carried out. Among the conclusions were that the plan is well in line with the country's own national strategies for development as well as the priorities and needs of SCA's target groups. However, contextual challenges such as political violence and an expected humanitarian crisis will be challenging for SCA.

Despite the pandemic SCA has largely been able to maintain its initiatives during the year, albeit with periodic restrictions and extensive adjustments. As an organisation within development cooperation, and specifically as an organisation which provides healthcare, SCA was given permission to operate more freely than other organisations and enterprises in the first half of 2020.

Where initiatives were cancelled, employees continued to be paid while awaiting normalisation, which also meant that SCA's budget was largely used as planned. The majority of SCA's budget consists of payroll expenses.

A selection of results and important factors in 2020 is given below.

### Strategic Objective 1 – Better health. Improved health and reduced undernourishment among SCA's target groups.

- Both access to and utilisation of healthcare improved in Wardak province, where SCA is responsible for primary healthcare and hospital care. The utilisation of existing healthcare, in itself an important objective, increased during the year from 2.50 to 2.66 visits per person. The total number of patient contacts was 1.75 million, an increase of 6 percent.
- At the same time, the pandemic made it harder for many in SCA's target groups to seek care and rehabilitation. Work was made more difficult by the pandemic and heightened conflict. Several clinics closed temporarily as a result of violence.
- Through acute initiatives, on behalf of the Ministry of Public Health SCA has worked to combat Covid-19 in the provinces of Wardak, Panjshir, Parwan and Kapisa through information initiatives, four Covid-19 hospitals and rapid response teams.
- Well-functioning local health councils in villages play an important part in getting information through, for example, but supporting these in taking on an active role has been a challenge. During the year, however, the percentage of SCA's healthcare facilities that have a functioning health council increased from 44 to 51 percent, which is important progress.
- Fewer infants than we would have liked were vaccinated against whooping cough, tetanus etc. due to violence that forced clinics to close periodically as well as travel restrictions.

### Objective 2 – Access to education: All children in targeted communities have improved learning achievements.

- Despite obstacles, the number of students registered was able to increase from just over 94,000 to nearly 104,000 ›

during the year. Around 55 percent of these were girls, which is an increase in numbers but a lower percentage than the previous year when it was 58 percent.

- SCA notes a continued shift in attitudes to education, and to girls' education in particular. There is opposition, but more and more people are now prioritising their children's schooling – which is an opinion that SCA has been actively working to promote for a long time. The fact that more parents have now been to school themselves probably also has an influence, likewise the fact that there are now schools with a female principal.
- During the year SCA's education efforts faced a worsened security situation, abductions and attacks both on the ground and from the air, which resulted in deaths and the destruction of buildings.
- The temporary closure of schools ordered by the government during the first wave of the pandemic naturally also had an effect on the students.
- Restrictions as a result of the pandemic had a negative effect on preparatory education for children with disabilities.

*Objective 3 – Locally driven development. It is important for people in rural areas to be part of their own development and the development of their local community. This improves their ability to support themselves and creates security in difficult situations.*

- Covid-19 had a major adverse impact on people's income opportunities in rural areas. GDP is expected to fall as a result of restrictions and lockdowns.
- Due to restrictions during the pandemic SCA's efforts in respect of this objective reached just over a million people in six provinces, which is around 6 percent fewer than in the previous year.
- A follow-up during the year showed that of just over 400 people with disabilities who received interest-free loans and small business training through SCA, just over 200 started a new small business and just over 140 expanded or broadened an existing enterprise. The borrowers' incomes increased from an average of USD 38 to USD 62 per month. The ability to contribute to supporting the family also increases acceptance and respect for people with disabilities.
- The local village councils or development councils with which SCA cooperates, as well as organisations for e.g. people with disabilities, have clearly been strengthened in their ability to influence the prioritisation, planning and implementation of initiatives. Although the role of women in decision-making contexts is still far too limited, it has begun to increase in some local communities.
- A significant portion of the initiatives are being implemented within the framework of the national system known as the Citizens Charter. This is appreciated by the target groups, but is also controversial and under fierce pressure from the Taliban, who stopped several projects periodically.

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

- The pandemic and restrictions had a significantly negative impact on communications, fundraising and the activities of the membership.
- Digitalisation has been a positive experience and in the annual engagement survey, 97 percent were positive towards continued digital activities. To a large extent the membership were successful in adapting their efforts.
- The conditions for advocacy work and greater engagement were affected by the fact that the focus of news coverage was heavily on the pandemic. Economic slowdown also affects the amount of support available from both individuals and businesses, and in the longer term may have an effect on government funding.
- Despite the pandemic and negative trend, decision-makers in key positions, SCA members and donors are thought to have retained their support for the Afghan civil population. One success is that the number of members increased somewhat for the first time since 2015.
- Ahead of the international donor conference in Geneva SCA took the lead and coordinated the Nordic countries' approach to advocacy work, moving it towards demands for efficient development and an inclusive peace process.

*Objective 5 – Credibility and sustainability: SCA is to become an even more credible and sustainable organisation in which personnel and target groups work together to achieve their mission. The fifth strategic objective concerns sustainability and organisational development. The Strategic Plan 2018–2021 identified 18 initiatives for developing the organisation. Of these, 13 continued to be implemented during the year and five were merged or scheduled for the forthcoming strategy period of 2022–2025. Examples of developments during the year within the framework of this objective include:*

- Better coordination through a shared database for grants and agreements.
- Delegation of more authority to the regional offices, with a higher limit for independent decisions on purchases and greater responsibility for recruitment.
- A number of internal regulations were developed and updated, including the employee manual and the guidelines for purchases and for recruitment. SCA's anti-corruption policy and processes were revised, but the revised versions were not adopted until after the end of the year.
- SCA has a long way still to go in respect of increasing the percentage of women in managerial positions. 31 percent of all SCA employees in Afghanistan during the year were women, which represents a small increase – but this figure includes all teachers and health personnel. A thorough Gender and Non-discrimination Audit was started during the year.

## › Members and annual meeting

In 2020 SCA had 2,946 members, which is 27 more than in the previous year.

The annual meeting was held digitally on 30 May. As resolved at the previous annual meeting, for the first time SCA implemented the principle of “one member, one vote” at the annual meeting rather than having delegates appointed by the local associations. The voting list was adjusted to at most 41 people with voting rights. SCA continued to use discussion forums to look at motions in groups, with the aim of including as many as possible in the discussions. Six motions were received ahead of the annual meeting. The standard membership fee was kept unchanged, but the fee for family membership was increased from SEK 100 to SEK 120 per year and for youth members from SEK 110 to SEK 120 per year.

At the annual meeting Kajsa Johansson was elected to succeed Peder Jonsson as Chair. Anna-Karin Johansson was elected as the new Deputy Chair, succeeding Shirin Persson. The year’s solidarity award was given to the organisation Water for All, whose chair Mikael Lorin attended the meeting.

## Fundraising

The result of SCA’s fundraising into the 90-accounts 90 07 80-8 and 90 01 20-7 was SEK 9.3 (13.0) million. Of this result, SEK 6.0 (6.4) million represented contributions from monthly donors and SEK 3.3 (6.6) million were other donations. The costs of the fundraising work amounted to SEK 2.6 (3.3) million, or 28 (25.4) percent of income. Of the SEK 2.6 million reported fundraising costs, around SEK 0.18 million was used primarily to increase awareness and disseminate knowledge about SCA and Afghanistan.

SCA is a beneficiary of the Swedish Postcode Lottery

and received SEK 17 million during the year as a basic contribution. Water for All contributed SEK 0.43 million. In addition to our own fundraising activities, Radiohjälpen, the Jochnick Foundation and Afghan Connection contributed SEK 3.8 (13.2) million. Figures in parentheses refer to the previous year.

## Management and decisions

SCA revises its central governance documents regularly. The following were adopted or revised in 2020, among others:

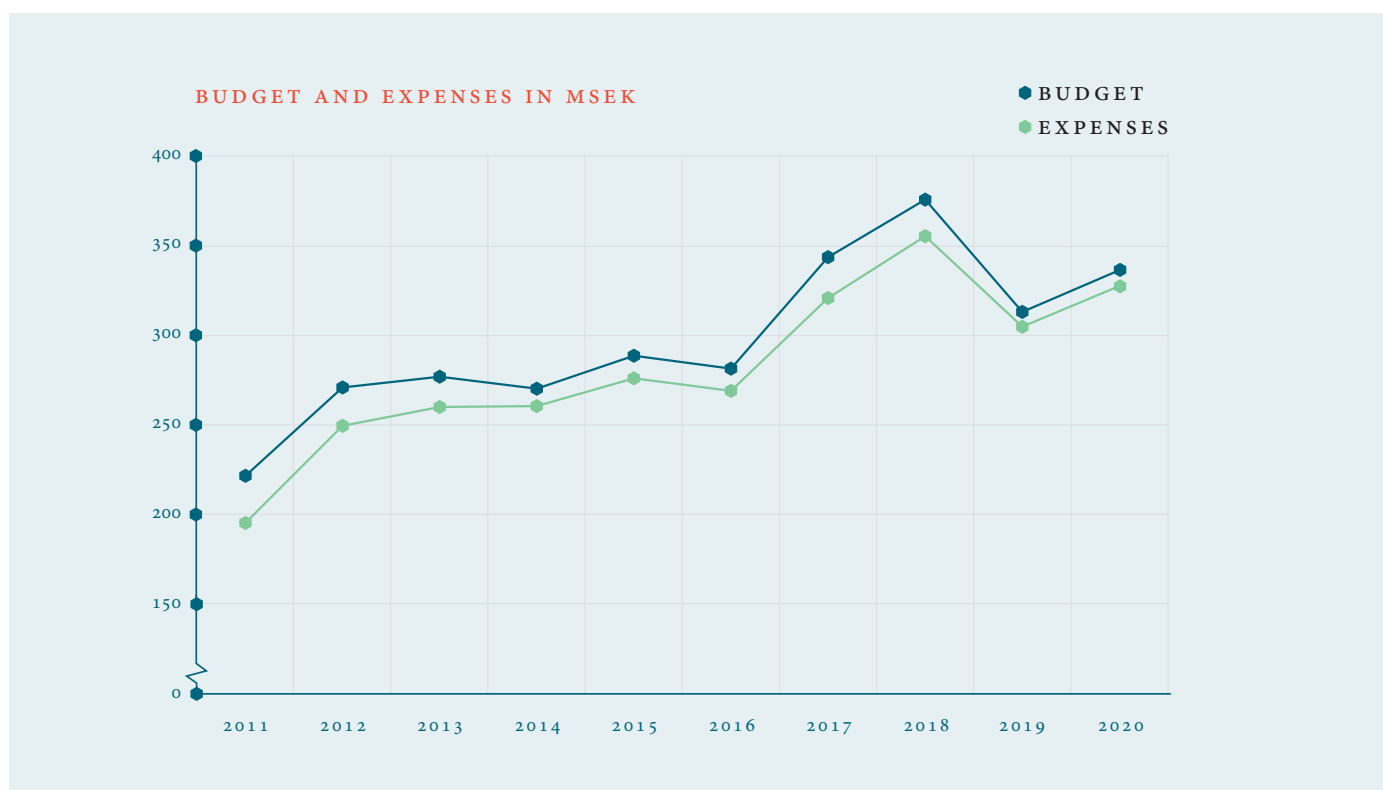
- Organisational chart
- Internal Audit Charter
- Financial regulations
- Results framework
- Funding strategy 2020–2021

## Risks now and in the future

SCA is exposed to a wide range of risks; physical risks to employees and target groups, and the risks of corruption and embezzlement. The conflict in the country is highly challenging and its unpredictability makes it more difficult to minimise risks. It results in difficulties with logistics and monitoring, and involves risks to both employees and target groups.

The Afghan banking system remains a financial risk and a practical problem, but SCA has continued to reduce cash handling and to tighten up control.

SCA remains dependent on a few large donors for its work. Our own fundraising makes up a small proportion of funding, which is a risk for continuity. The pandemic caused a global slowdown which creates uncertainty around future funding, and increased poverty in Afghanistan which makes greater demands of SCA.





Fluctuations in exchange rates between USD, SEK and AFN make these difficult to predict and therefore represent a risk. Since different areas of our activities are financed by support in different currencies, the activities are affected to varying degrees. Budgets and plans have consequently been revised and all changes communicated to the relevant donors.

### Financial results and position

SCA continues to have a stable financial base. The balance sheet total was SEK 162.7 (169.5) million for 2020 and includes SEK 109.4 (123.7) million in equity and earmarked donations which belong to the organisation in full. Equity including earmarked funds decreased by SEK -14.3 (9.0) million between 2019 and 2020. The average exchange rate in 2020 was SEK 1 = AFN 8,348 and USD 1 = AFN 76.698.

There were no major losses of money or goods in 2020 other than as described under the heading "Corruption and anti-corruption".

SCA does not use any financial instruments. SCA's investment policy states that the organisation is to prioritise a long-term financial approach, efficiency and risk minimisation in order not to jeopardise its ability to meet its obligations.

### Sustainability disclosures

The current Strategic Plan 2018–2021 for the first time includes sustainability and organisational development as a separate objective, meaning that the initiatives are monitored in the same way as the programme activities. SCA does not satisfy the criteria for mandatory sustainability reporting under the Swedish Annual Accounts Act, but the reporting of SCA's fifth strategic objective largely corresponds to those requirements. We therefore also refer to the information provided under Objective 5 – Credibility and sustainability.

Based on an earlier environment and context analysis, there is an awareness that SCA's list of achievements in terms of climate and environmental initiatives is weak. However, the analysis also showed that there are many informal environmental measures, guidelines, strategies and activities. These are useful and show that although SCA does not use the terminology, environmental aspects are to a great extent taken into account in the programmes. The analysis also showed the potential that exists as a result of the good level of practical environmental knowledge and leadership among SCA employees and partners. Environmental impact assessments are mandatory for all initiatives and SCA conducts activities in areas such as environmental training, sustainable programmes, shared management of natural resources, climate measures and environmental legislation.

### Corruption and anti-corruption

Afghanistan is one of the countries in the world which suffers most from corruption. SCA's systems and mechanisms for notifying, investigating and reporting irregularities have continued to be strengthened during the year with the aim that all reports are received confidentially, thoroughly assessed and that measures are taken by the management within the designated time frame.

The framework for dealing with reports of corruption is set out in two governing documents.

1. **The Anti-corruption Policy** defines the expectations that SCA has of its employees and how it expects reporting, investigations and follow-up to be carried out.
2. **The Anti-corruption Procedures and Reporting Mechanisms** manual describes responsibilities, procedures and the maintenance of mechanisms for anti-corruption efforts.

During the year a revision of the documents was begun with the aim of merging them for internal coherence, simplification and accessibility, and to clarify the investigation process and responsibilities.

Suspected cases of irregularities are investigated by the Internal Audit Unit. Decisions concerning investigations and any consequences thereof are delegated to the country directors for Afghanistan and Sweden respectively. The Secretary General has the ultimate responsibility for all anti-corruption efforts.

From autumn 2019 to spring 2020 Sida had an Efficiency Audit of SCA performed. The audit covered management of the operations, financial governance and control, and the organisational structure in relation to function and tasks. The audit resulted in 29 recommendations, the most important being to strengthen the independence of internal audit by establishing an internal audit committee within the Board and for the Internal Audit Unit to report directly to the Secretary General. Both recommendations were followed and measures were taken before the end of the year. Other recommendations were either already in progress or are being dealt with in conjunction with the forthcoming strategic plan.

In June 2020 Sida also asked to see all of SCA's anti-corruption investigations from 2018 and 2019. In follow-up discussions Sida communicated that the investigations were satisfactory, but that in future Sida would like to be kept more informed during the course of the investigation work – which is something that SCA will do. Dialogue on this has continued and in the autumn SCA reviewed its anti-corruption policy in the light of its experience since the restructuring of anti-corruption efforts in 2018. The rules were adopted in spring 2021.

During the year SCA carried out the process for selecting an authorised auditor.

### Identified cases of embezzlement and corruption

In 2020 a total of 34 notifications were received through SCA's mechanisms for reporting suspected corruption. Half of the cases did not relate to what is classed as corruption but rather concerned conflicts in the workplace, appeals against decisions etc., or did not contain sufficient information to be able to be taken further. 16 cases were investigated during the year. The 16 cases investigated are spread across all of SCA's regional offices in Afghanistan. Corruption was found in four of the cases.

One case in which embezzlement was suspected concerned the theft of a vehicle. What occurred led to an exten-

sive investigation and may have involved an arrangement for the purpose of fraud, but this could not be substantiated. However, SCA was able to identify various gaps in its control systems and, contrary to the rules, the transportation was not insured, resulting in a loss to SCA equivalent to SEK 351,190 (USD 38,256).

The cases where corruption or embezzlement was in fact found are summarised below.

**GRANT UNDULY RECEIVED:** An employee was found to have provided information which incorrectly meant that this person was awarded a grant totalling the equivalent of SEK 3,594 (AFN 30,000). In this case it was not clear whether this was deliberate and it was found that a lack of clarity in the rules was behind what had occurred. The amount was repaid to SCA.

**EMBEZZLEMENT:** An employee who was tasked with contact with travel agencies and booking tickets on behalf of SCA at SCA's office in Kabul was found to have had SCA pay for their own personal airline tickets and to have falsified documents to conceal this. The total loss to SCA in this case is the equivalent of SEK 31,028 (USD 3,380).

**EMBEZZLEMENT:** Two employees at a regional office were found to have submitted duplicate documentation for purchases of building materials amounting to the equivalent of SEK 16,785 (AFN 140,120). The attempted embezzlement was discovered and did not result in any loss to SCA. The two employees were dismissed.

**NEPOTISM:** An employee on the training programme at a regional office was found to have employed a number of close relatives as teachers at schools supported by SCA. The employee was dismissed.

## 2020 and expected future developments

The consequences of the pandemic will be very challenging for SCA's target groups and for SCA. Many initiatives will have to be developed, adapted or scaled up. There will be an increased need for resources, while at the same time the funding outlook is more uncertain. The practical consequences, such as travel difficulties, will continue to impact the entire organisation in 2021 including the membership organisation in Sweden.

## Administration

### Management

SCA's Secretary General Andreas Stefansson is based in Stockholm, but works periodically in Afghanistan. The Secretary General took parental leave for the period 15 August 2020 – 15 January 2021. Former board member Bengt Ekman stepped down from the Board ahead of the 2020 annual meeting in order to fill in for the Secretary General on a part-time basis during the period up to and including January 2021.

Daniel Madhani was Country Director in Afghanistan. During the year Jens Rosbäck was recruited to the posi-

tion of Deputy Country Director in Afghanistan, taking up this post in spring 2021. Anna Ek was Country Director in Sweden. Dr Shah Mahmood was Chief Executive Financial Officer and as such had ultimate responsibility for the organisation's finances. The position involves being stationed in both Afghanistan and Sweden.

### Employees

On 31 December SCA had 6,442 (5,760) employees in Afghanistan and Sweden. In Afghanistan 5,140 (4,366) people were project employees in the field. Of the employees in Afghanistan, 69 (70) percent are men and 31 (30) percent are women. Of 14 international employees, 4 were women. In the Stockholm office there were 24 employees, 14 of whom were women.

Sickness absence among employees in Sweden in 2020 was 1.97 (2.84) percent.

### Board and management

SCA's Board is made up of nine regular members and two deputies. In 2020 seven ordinary board meetings were held, along with one constituent meeting. Attendance in 2020:

#### Resigned at the annual meeting 2020

Helené Lackenbauer, 1 meeting out of 3

Peder Jonsson, 3 meetings out of 3

Bengt Ekman, 3 meetings out of 3

#### Sitting members

Kajsa Johansson, 8 meetings out of 8

Shirin Persson, 6 meetings out of 8

Hamid Zafar, 4 meetings out of 5

Azadeh Rojhan Gustafsson, 7 meetings out of 8

Abdurrahman Toryalay (deputy member), 7 meetings out of 8

Anders Rosén (deputy member), 7 meetings out of 8

Joar Forrsell, 6 meetings out of 8

Anna-Karin Johansson, 7 meetings out of 8

#### Joined the Board in 2020

Marie Lackenbauer, 4 meetings out of 5

Lena Eriksson Åshuvud (deputy member), 4 meetings out of 5

Anders Fänge, 5 meetings out of 5

The Board's working committee met once. Reza Javid and Asem Toukhy were elected as internal auditors by the annual meeting, with Christer Persson and Gerd Bjurström as deputies. The annual meeting elected Mari Enquist, Stephanie Kilander, Inger Blennow and Tomas Jansson to the nominating committee, with Maria Bodänge as chair. The annual meeting approved the engagement of authorised public accountant Fredrik Sjölander of KPMG as external auditor. SCA's activities in Afghanistan were reviewed by A.F. Ferguson & Co, PricewaterhouseCoopers, in Islamabad. ●





*The Blue Mosque in Mazar-e-Sharif.*



## Income statement

(SEK 1,000s)

	Note	2020	2019
<b>Operating income</b>			
<i>Membership fees</i>	14	938	902
<i>Donations</i>	3,14	32 743	34 288
<i>Grants</i>	3,14	289 402	275 605
<i>Net sales</i>	14	15	1 255
<i>Other income</i>	15	-4 475	675
<b>TOTAL OPERATING INCOME</b>		<b>318 622</b>	<b>312 725</b>
<b>Operating costs</b>			
<i>Programme costs</i>	4,5,14	-283 615	-264 017
<i>Fundraising costs</i>	4,5,14	-2 635	-3 284
<i>Administrative costs</i>	4,5,14	-40 350	-37 265
<b>TOTAL OPERATING COSTS</b>		<b>-326 600</b>	<b>-304 566</b>
<b>Operating profit/loss</b>		<b>-7 919</b>	<b>8 159</b>
<b>Income from financial investments</b>			
<i>Other interest income and similar items</i>		58	331
<b>TOTAL INCOME FROM FINANCIAL INVESTMENTS</b>		<b>58</b>	<b>331</b>
<b>Profit/loss after financial items</b>		<b>-7 919</b>	<b>8 490</b>
<b>NET PROFIT/LOSS FOR THE YEAR</b>		<b>-7 919</b>	<b>8 490</b>

	Note	2020	2019
<b>Change in earmarked funds</b>	14		
<i>Net profit/loss for the year according to income statement (see above)</i>		-7 919	8 490
<i>Utilisation of earmarked funds from previous years</i>		-	o
<i>Earmarking of funds</i>		-8 478	4 366
<i>Transferred to operating reserves</i>		-2 667	4 141
<i>Remaining amount for the year/change in retained capital</i>		3 227	-17

## Balance sheet

(SEK 1,000s)

ASSETS	Note	2020	2019
<b>Tangible fixed assets</b>			
Property			
Equipment	6	1	1
		<b>1</b>	<b>1</b>
<b>Financial fixed assets</b>			
Long-term securities holdings	7	3 568	3 142
Non-current receivables	8	5 511	4 998
		9 080	8 140
<b>FIXED ASSETS, TOTAL</b>		<b>9 081</b>	<b>8 141</b>
<b>Current assets</b>			
<b>Current receivables</b>			
Trade receivables		2 596	2 803
Other receivables		16 297	10 281
Receivables, grants awarded but not yet paid	11	2 532	8 835
Prepaid costs and accrued income	9	1 477	1 844
		<b>22 902</b>	<b>23 764</b>
<b>Cash and bank balances</b>	13	130 746	137 616
<b>TOTAL CURRENT ASSETS</b>		<b>153 648</b>	<b>161 380</b>
<b>TOTAL ASSETS</b>		<b>162 729</b>	<b>169 520</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Donated capital		391	391
Operating reserves		53 755	62 272
Earmarked funds, own fundraising		45 417	55 284
Earmarked funds, Swedish Postcode Lottery and Water 4 All		4 604	3 780
<b>RETAINED EARNINGS</b>		<b>5 192</b>	<b>1 965</b>
		<b>109 360</b>	<b>123 692</b>
<b>Provisions</b>			
Other provisions	10	14 097	13 209
		<b>14 097</b>	<b>13 209</b>
<b>Current liabilities</b>			
Trade payables		6 690	5 315
Tax liabilities		22	36
Liabilities, grants received but not yet used	11	22 576	23 814
Other liabilities	16	5 957	386
Accrued expenses and deferred income	12	4 027	3 068
		<b>39 272</b>	<b>32 619</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>162 729</b>	<b>169 520</b>



## Changes in equity

	Donated capital	Operating reserves	Own fundraising	Earmarked funds, Swedish Postcode Lottery and Water 4 All	Retained earnings incl. profit for the year	Total equity
<b>Opening balance</b>	391	62 272	55 283	3 780	3 780	123 692
Exchange rate effect on opening balances in Afghanistan	-	(5 849)	(707)	142	-	(6 414)
Adjusted opening balance	<b>391</b>	<b>56 422</b>	<b>56 422</b>	<b>3 922</b>	<b>1 966</b>	<b>117 278</b>
<b>Changes during the year</b>	-	(185)	-	-	-	(185)
<b>Earmarked</b>						
– by the donor	-	-	13 610	19 133		32 743
– by the Board	-	(4 285)	-	-	1 006	(3 279)
– transferred to operating reserves	-	1 802	(4 680)	-	(4 680)	-
<b>Utilised</b>	-	-	(18 090)	(18 451)	(657)	(37 198)
<b>NET PROFIT/LOSS FOR THE YEAR</b>	-	(2 667)	(9 160)	682	3 227	(7 919)
<b>AT YEAR-END</b>	<b>391</b>	<b>53 755</b>	<b>45 417</b>	<b>4 603</b>	<b>5 192</b>	<b>109 359</b>

## Cash flow statement

(SEK 1,000s)

	Note	2020	2019
<b>Operating activities</b>			
Operating profit/loss		-7 919	8 490
		<b>-7 919</b>	<b>8 490</b>
Interest received		58	331
<b>CASH FLOW FROM OPERATING ACTIVITIES BEFORE CHANGES IN WORKING CAPITAL</b>		<b>-7 861</b>	<b>8 821</b>
Changes in working capital		-6 414	568
Changes in provisions		888	2 049
Change in current receivables		348	1 985
Change in current liabilities		6 595	6 736
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>1 417</b>	<b>11 339</b>
<b>Investing activities</b>			
Acquisition of property, plant and equipment		-426	-652
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>-426</b>	<b>-653</b>
<b>CASH FLOW FOR THE YEAR</b>		<b>-6 870</b>	<b>19 507</b>
Cash and cash equivalents at beginning of year		137 616	118 108
Cash and cash equivalents at year end	13	130 746	137 616

## Note 1 – Accounting and measurement principles

The accounting and measurement principles of the Swedish Committee for Afghanistan are in accordance with the Swedish Annual Accounts Act, standard BFNAR 2012:1 issued by BFN (Bokföringsnämnden, the Swedish accounting standards board) and with Giva's governing guidelines for annual accounts, with two exceptions. The first exception is that all equipment purchased with donated funds is expensed immediately. The second exception is that SCA also reports as income funds received that are to be forwarded to its partners.

### Income

Income is measured at the fair value of what has been received or will be received. SCA classifies its income as membership fees, donations, grants, net sales and other income.

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

An asset donated to SCA without any performance requirement is classified as a **DONATION**. Stipulating a purpose in accordance with SCA's usual earmarking categories is not considered a performance requirement. Donations in the form of cash and in-kind donations of significant value are reported as income. Donations in the form of services and in-kind donations of insignificant value are not reported as income. Donations are reported as income as they are received.

An asset donated with a performance requirement is classified as a **GRANT**. When the conditions for the grant have been met, the grant is reported as income. Until the conditions have been met the grant is reported as a liability. A grant that has been received to cover certain costs is reported in the same financial year as the costs the grant is intended to cover.

Funds raised consist of donations collected directly by the organisation as well as **FUNDS RAISED** in the form of contributions via Radiohjälpen's Världens Barn (Children of the World) campaign, Water 4 All, the Swedish Postcode Lottery, the Jochnick Foundation and Afghan Connection.

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

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

SCA defines a **VOLUNTEER** as an individual that volunteers of their own free will without receiving any compensation. SCA does not include elected representatives in the term volunteer.

### Costs

SCA uses Giva's cost categories: programme costs, fundraising costs and administrative costs.

**PROGRAMME COSTS** are costs directly associated with accomplishing the organisation's purpose according to its statutes. All costs in Afghanistan are classified as programme costs with the exception of a small percentage for basic administration. The costs of SCA's information activities in Sweden are also classified as programme costs as this is part of the organisation's purpose according to its statutes.

## Note 2 – Estimates and assessments

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

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

Meanwhile, the Afghanistan Revenue Department offered SCA a 95 percent reduction of the penalty on the tax payment. The deadline for accepting the reduction was set at 20 October 2018. As SCA's operations were being increasingly affected, the SCA Board

**FUNDRAISING COSTS** are costs that are necessary in order to generate income from fundraising. These include advertising, commercials, salaries, thank-you letters, mailshots for donations, as well as the costs associated with the recruitment of monthly donors etc.

Administrative costs are costs that are necessary for administration within the organisation. The administration is a guarantee of quality for the objective and for the donor. **ADMINISTRATIVE COSTS** include costs for running SCA's main office in Stockholm, such as rental costs and other operating costs for premises and communications, as well as payroll costs for administrative staff. Costs associated with the Board and a small portion of the costs for administrative staff in Afghanistan are also included.

All of the organisation's **LEASES** are reported as operating leases, i.e. lease payments are reported on a straight line basis over the lease period.

Ongoing remuneration to employees in the form of **SALARIES**, social security contributions etc. are expensed as the employees perform their duties. Pension obligations are classified as defined contribution pension plans and are expensed in the year in which the pension is earned.

### Balance sheet

**FINANCIAL ASSETS** are measured at either their book value or market value, whichever is lower.

**RECEIVABLES** are reported at the amount that is expected to be received. Trade receivables are measured individually. Receivables and liabilities in foreign currencies are measured at the exchange rate on the closing day.

**INVENTORIES** are measured at the lower of cost or fair value.

**EQUIPMENT** used in the organisation's operations is depreciated based on its estimated useful life: computers at three years and other equipment at five years. Equipment purchased with donated funds is depreciated immediately.

**earmarked funds** are reported as an equity item and represent donations that have not yet been used and other earmarked funds.

**OPERATING RESERVES** consist of capital that has arisen as result of a gain or loss, primarily on grant activities. For example, EU-funded projects are to be reported at an exchange rate determined by the EU; this differs from the actual exchange rate, resulting in a gain or loss.

**PROVISIONS** are reported where SCA has a legal or constructive obligation that is expected to result in a future payment. Provisions are measured at the best estimate of the amount that will need to be paid.

SCA reports a contingent liability if it has a possible obligation as a result of past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within SCA's control, or if SCA has an existing obligation as a result of past 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 cannot be measured with sufficient reliability.

decided to pay the retroactive tax for 2005–2016 (SEK 9.1 million including a 5 percent penalty) before the deadline.

For two years SCA has been in intensive communication with the Ministry of Finance and the Ministry of Foreign Affairs in Afghanistan, and has even written directly to the President of Afghanistan. After paying the tax SCA received confirmation from the Ministry of Finance that the protocol with the Afghan Ministry of Foreign Affairs was in fact valid, thereby confirming that SCA should not pay tax on international staff salaries in Afghanistan. SCA therefore has recognised the amount as a receivable from the government of Afghanistan as of 31 December 2018. At the beginning of 2020 the Afghanistan Revenue Department informed SCA that the amount paid would be offset or assessed against future tax through the audit department after completion of the tax audit of SCA for the years 2011 to 2018. A tax audit for the years 2011 to 2018 was started on 26 January 2020, but was paused due to the Covid-19 pandemic. On 11 November 2020 SCA's country director in Afghanistan met with the Afghan finance minister to resume and complete the pending tax audit for the years 2011 to 2018. However, due to the many levels of decision-making within the tax assessment section at the Ministry of Finance, the process is time-consuming. Since the amount has not been reimbursed to SCA, it remains on SCA's balance sheet as of 31 December 2020 as a receivable from the Afghanistan Revenue Department. SCA's management is convinced that the full amount will be repaid to SCA when the tax audit for the years 2011 to 2018 is completed.

## Note 3 – Funds raised

### DONATIONS REPORTED IN THE INCOME STATEMENT

Funds raised	2020	2019
<i>From the general public</i>	12 112	10 991
<i>From businesses</i>	97	-
<i>Swedish Postcode Lottery</i>	18 702	21 202
<i>Kerstin och Jan-Olov Erickssons stiftelse</i>	1 400	2 000
<i>Water 4 All</i>	431	95
TOTAL DONATIONS REPORTED IN THE INCOME STATEMENT	32 743	34 288

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

#### Contributions recognised as income

<i>Funds raised</i>		
<i>Radiohjälpen</i>	2 508	7 209
<i>Jochnick Foundation</i>	132	1 212
<i>Afghanistan Connection</i>	2 355	3 727
<i>From businesses</i>		-
TOTAL CONTRIBUTIONS FROM THE GENERAL PUBLIC	4 995	12 148

#### Public grants

<i>Sida 2018–2021</i>	195 725	193 187
<i>EU</i>	6 663	3 604
<i>Afghan Ministry of Public Health (BPHS &amp; EPHS)</i>	72 689	55 518
<i>WHO, UN</i>	254	837
<i>Finnish Embassy in Afghanistan</i>	-	-
<i>WFP</i>	254	993
<i>MRRD (Citizen Charter projects)</i>	7 740	9 319
<i>Other (small grants from various donors)</i>		-
TOTAL PUBLIC GRANTS	284 407	263 458

TOTAL OF ALL GRANTS AND CONTRIBUTIONS RECOGNISED AS INCOME	289 402	275 605
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#### Total funds raised consist of

<i>Total donations reported in the income statement</i>	32 743	34 288
<i>Donations not reported in the income statement*</i>	-	-
<i>Total contributions from the general public</i>	4 995	12 148
TOTAL FUNDS RAISED	37 737	46 436

\*SCA was allowed to use image rights and advertising programmes to a value of SEK 16,000 without any payment, and also received small donations from other actors to a value of SEK 1,900.

## Note 4 – Number of employees, personnel expenses and board fees

NUMBER OF EMPLOYEES	2020		2019	
	Number of employees	Of which men	Number of employees	Of which men
Sweden	24	10	22	8
Afghanistan, foreign employees	14	10	12	9
Afghanistan, local employees	1 263	1 016	1 359	1 078
Afghanistan, project employees	5 140	3 400	4 366	2 891
Pakistan, local employees	1	1	1	1
TOTAL	6 442	4 437	5 760	3 987

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

BOARD AND SENIOR EXECUTIVES	2020		2019	
	Number of employees	Of which men	Number of employees	Of which men
Board	8	3	9	4
Secretary General	1	1	1	1
Other executive management	3	2	3	2

WAGES, SALARIES AND OTHER REMUNERATION	2020	2019
Secretary General	857	823
Other employees	206 761	188 027
Sweden	12 250	10 478
Afghanistan, foreign employees	11 099	9 998
Afghanistan, local employees	95 318	91 976
Afghanistan, project employees	88 010	75 492
Pakistan, local employees	83	84
TOTAL	207 618	188 850

SOCIAL SECURITY CONTRIBUTIONS	2020	2019
TOTAL SOCIAL SECURITY CONTRIBUTIONS	5 661	5 628
Of which pension costs	1 576	1 799

The Board received no remuneration in either 2020 or 2019.  
Of the total pension costs, SEK 265,000 (232,000) relates to the Secretary General.

### VOLUNTARY WORK

It is estimated that 6 (5) individuals contributed 138 (345) hours.

### 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 deduced from the salary paid by the Swedish Committee for Afghanistan.

### LOANS TO SENIOR EXECUTIVES AND RELATED PARTY TRANSACTIONS

The organisation did not provide any loans to senior executives. Neither were there any transactions with related parties.

## Note 5 – Leases

SCA's lease payments relate to rental of office premises and certain office equipment.  
Leases for offices and other buildings in Afghanistan are usually signed with a 3-month notice period.

	2020	2019
Lease payments charged to expenses during the year	6 572	6 901
Future lease payments to be made:		
Within 12 months (in Afghanistan)	3 545	2 007
Within 12 months (in Sweden)	1 661	1 921
In 1–5 years (in Afghanistan)	3 477	737
In 1–5 years (in Sweden)	1 582	2 895
	<b>10 266</b>	<b>7 560</b>

## Note 6 – Equipment

	2020	2019
Cost, opening balance	37 295	36 167
Exchange difference, opening balance Afghanistan	-584	264
Purchases during the year	6 839	6 337
Disposals	0	-1 979
Sales	-1 031	-3 495
<b>COST, CLOSING BALANCE</b>	<b>42 519</b>	<b>37 295</b>
Contributions, opening balance	37 294	36 166
Exchange differences, opening balance Afghanistan	-584	264
Contributions for the year	6 839	6 337
Sales and disposals	-1 031	-5 473
<b>CONTRIBUTIONS, CLOSING BALANCE</b>	<b>42 518</b>	<b>37 294</b>
<b>NET VALUE</b>	<b>1</b>	<b>1</b>



## Note 7 – Long-term securities held

	2020	2019
<i>Opening acquisition value</i>	3 142	2 520
<i>Purchases</i>	376	705
<i>Sales</i>		-83
ACCUMULATED ACQUISITION VALUE	3 518	3 142
<i>Opening accumulated write-downs</i>	0	-30
<i>Reactivated write-downs</i>	50	30
CLOSING WRITE-DOWNS	50	0
CLOSING BOOKED VALUE	3 568	3 142
	<b>Booked value</b>	<b>Market value</b>
<i>Swedbank Robur Likviditetsfond (Räntefond Kort A)</i>	1 775	1 621
<i>Swedbank Robur Humanfond</i>	33	45
<i>Brummer Multi-Strategy 2xL</i>	1 284	1 212
<i>Handelsbanken Multi Asset 25</i>	0	0
<i>SEB Emerging Marketsfond C USD – Lux</i>	9	10
<i>SEB Läkemedel</i>	244	254
<i>SEB securities account</i>	223	0
TOTAL	3 568	3 142

## Note 8 – Long-term receivables

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

	2020	2019
<i>Opening balance</i>	2 795	3 006
<i>Additional receivables</i>	2 390	2 287
<i>Amortisation, deductible receivables</i>	-2 446	-2 521
<i>Exchange rate differences</i>	-45	23
CLOSING BALANCE	2 694	2 795
CLOSING NET VALUE	2 694	2 795

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

	2020	2019
<i>Opening balance</i>	2 203	3 302
<i>Additional receivables</i>	1 381	1 717
<i>Amortisation, deductible receivables</i>	-731	-2 841
<i>Exchange rate differences</i>	-36	25
CLOSING BALANCE	2 818	2 203
CLOSING NET VALUE	2 818	2 203
TOTAL NET VALUE, NOTE 8	5 511	4 998

## Note 9 – Prepaid expenses and accrued income

	2020	2019
<i>Prepaid rent</i>	543	893
<i>Other items</i>	934	952
CLOSING BALANCE	1 477	1 844

## Note 10 – Provisions

<b>10a Staff insurance Afghanistan</b>	<b>2020</b>	<b>2019</b>
<i>Opening balance</i>	1 788	1 695
<i>Provisions for the year</i>	654	644
<i>Amounts utilised</i>	-865	-565
<i>Exchange rate differences</i>	-29	13
CLOSING BALANCE	1 548	1 788

<b>10b DP Revolving Loan Fund</b>	<b>2020</b>	<b>2019</b>
<i>Opening balance</i>	3 415	3 389
<i>Provisions for the year</i>	0	0
<i>Amounts utilised</i>	-8	0
<i>Exchange rate differences</i>	-55	26
CLOSING BALANCE	3 352	3 415

<b>10c Livelihood projects Loan Fund</b>	<b>2020</b>	<b>2019</b>
<i>Opening balance</i>	8 007	6 077
<i>Provisions for the year</i>	1 349	1 717
<i>Exchange rate differences</i>	35	213
CLOSING BALANCE	9 390	8 007
CLOSING BALANCE TOTAL, NOTE 10	14 290	13 209

## Note 11 – Donor balances

Donor	Receivables		Liabilities	
	2020	2019	2020	2019
<i>Sida</i>	-	323	12 130	5 568
<i>European Commission</i>	151	743	-	-
<i>Afghan Connection</i>	-	-	1 234	2 153
<i>Jochnick Foundation</i>	45	-	-	78
<i>Radiohjälpen</i>	-	-	119	152
<i>Health Net</i>	0	466	-	-
<i>MRRD (Citizen Charter Project)</i>	1 299	6 089	-	-
<i>Afghan Ministry of Public Health</i>	-	-	8 977	15 718
<i>WHO, UN</i>	-	-	116	144
<i>WFP</i>	251	320	-	-
<i>Other</i>	787	894	-	-
<b>TOTAL</b>	<b>2 532</b>	<b>8 835</b>	<b>22 576</b>	<b>23 814</b>

### Status of projects

<i>Sida</i>	The agreement with Sida Core (2018–2021) continues in 2021 and the remaining funding will be utilised.
<i>European Commission</i>	The project funded by the European Commission will continue in 2021 and funds will be received.
<i>Afghanistan Connection</i>	The remaining funding from Afghan Connection will be utilised in 2021 to complete unfinished projects.
<i>Jochnick Foundation</i>	The project has been completed and the loss will be written off in 2021.
<i>Radiohjälpen</i>	Proposals will be made to the donor concerning how the remaining funds are to be utilised in 2021.
<i>Health Net</i>	
<i>MRRD (Citizen Charter Project)</i>	SCA provided advance financing for the project and funding will be received from the Ministry of Rural Development in 2021.
<i>Afghan Ministry of Public Health</i>	The Sehatmandi project will continue in 2021.
<i>WHO</i>	The UNDP project will continue in 2021.
<i>WFP</i>	The WFP project will continue in 2021.
<i>Other</i>	Funds from various smaller donors will be received.

## Note 12 – Accrued expenses and deferred income

	2020	2019
<i>Annual leave liabilities</i>	2 803	1 979
<i>Accrued social security contributions</i>	44	37
<i>Prepaid membership fees</i>	472	471
<i>Other</i>	707	581
	<b>4 027</b>	<b>3 068</b>

## Note 13 – Cash and cash equivalents

	2020	2019
<i>Cash</i>	260	88
<i>Bank balances</i>	130 486	137 528
	<b>130 746</b>	<b>137 616</b>

## Note 14 – Income and costs in 2020

(SEK 1,000s)

SOURCES OF INCOME	Funds received 2020	Information and member activities in Sweden	Education	Health	Rehabilitation and inclusion
<b>Membership fees</b>	938	657	0	0	0
<i>Membership fees</i>	938	657	0	0	0
<b>Donations</b>	32 743	3 936	9 189	7 439	6 319
<i>SCA fundraising</i>	12 210	546	5 817	4 974	677
<i>Swedish Postcode Lottery</i>	18 702	3 390	1 298	2 465	5 642
<i>Eriksson Family</i>	1 400	0	2 074	0	0
<i>Atlas Copco (Water 4 All)</i>	431	0	0	0	0
<b>Contributions from the general public</b>	3 754	0	2 365	0	2 141
<i>Radiohjälpen</i>	2 498	0	0	0	2 141
<i>Jochnick Foundation</i>	0	0	123	0	0
<i>Afghan Connection</i>	1 256	0	2 242	0	0
<b>Public grants</b>	290 433	2 299	68 978	2 465	37 043
<i>Sida core funds 2018–2021</i>	200 000	413	68 978	11 106	30 857
<i>Sida Information</i>	2 444	1 887	0	0	0
<i>UN</i>	257	0	0	254	0
<i>IKEA Foundation (Shifo)</i>	0	0	0	0	0
<i>EU</i>	7 242	0	0	0	6 186
<i>Afghan Ministry of Public Health (BPHS &amp; EPHS)</i>	66 550	0	0	69 409	0
<i>WHO</i>	0	0	0	0	0
<i>Health Net</i>	0	0	0	0	0
<i>WFP</i>	1 402	0	0	746	0
<i>MRRD (Citizen Charter Project)</i>	12 432	0	0	0	0
<i>Others</i>	107	0	0	0	0
<b>Sales</b>	16	0	0	0	0
<i>Sales</i>	16	0	0	0	0
<b>Other</b>	-4 232	0	0	0	0
<i>Interest, exchange differences etc.</i>	-4 232	0	0	0	0
<b>TOTAL</b>	<b>323 651</b>	<b>6 892</b>	<b>80 533</b>	<b>88 953</b>	<b>45 502</b>

PROGRAMME COSTS  
283 615



Rural develop- ment	Programme development and support	Investments	Fundraising	Management and administration	Total costs in 2020	Net donor liabilities/ receivables	Net profit/loss for the year
0	0	0	0	0	657		281
0	0	0	0	0	657		281
3 226	1 872	0	2 635	1 925	36 541		-3 799
1 221	0	0	2 635	0	15 871		-3 661
1 707	1 872	0	0	1 750	18 124		579
0	0	0	0	145	2 219		-819
298	0	0	0	30	328		103
0	0	0	0	489	4 995	-1 241	0
0	0	0	0	368	2 508	-11	0
0	0	0	0	9	132	-132	0
0	0	0	0	112	2 355	-1 098	0
37 824	17 212	3 319	0	37 936	284 407	6 026	0
29 949	17 165	3 319	0	33 720	193 789	6 211	0
0	0	0	0	49	1 936	508	0
0	0	0	0	0	254	4	0
0	0	0	0	0	0	0	0
0	46	0	0	431	6 663	579	0
0	0	0	0	3 280	72 689	-6 139	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
504	0	0	0	88	1 338	-64	0
7 371	0	0	0	369	7 740	4 692	0
0	0	0	0	0	0	107	0
0	0	0	0	0	0		16
0	0	0	0	0	0		16
0	0	0	0	0	0		-4 232
0	0	0	0	0	0		-4 232
41 050	19 083	3 319	2 635	40 350	326 600	4 785	-7 734

## Note 15 – Other income

	2020	2019
<i>Doubtful receivables and liabilities written off/recovered</i>	107	928
<i>Result of completed projects</i>	0	0
<i>Exchange gains</i>	-4 291	-253
<b>TOTAL</b>	<b>-4 184</b>	<b>675</b>

## Note 16 – Other liabilities

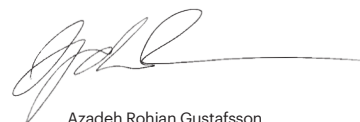
	2020	2019
<i>Interest liabilities</i>	0	0
<i>Others</i>	264	386
<b>TOTAL</b>	<b>264</b>	<b>386</b>



Kajsa Johansson  
Chair



Anna-Karin Johansson  
Deputy Chair



Azadeh Rohjan Gustafsson



Anders Fänge



Shirin Persson



Joar Forssell



Anders Rosén



Marie Lackenbauer

Our audit report was presented on  
KPMG AB



Fredrik Sjölander  
Authorised Public Accountant



# 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 2020. Föreningens årsredovisning ingår på sidorna 55-76 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 2020 och av dess finansiella resultat och kassaflöde för året enligt årsredovisningslagen. Förvaltningsberättelsen är förenlig med årsredovisningens övriga delar.

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

### Grund för uttalanden

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

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

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

Vid upprättandet av årsredovisningen ansvarar styrelsen för bedömningen av föreningens förmåga att fortsätta verksamheten. Den upp- lyser, när så är tillämpligt, om förhållanden som kan påverka för- mågan att fortsätta verksamheten och att använda antagandet om fortsatt drift. Antagandet om fortsatt drift tillämpas dock inte om sty- relsen avser att likvidera föreningen, upphöra med verksamheten el- ler inte har något realistiskt alternativ till att göra något av detta.

### Revisorns ansvar

Våra mål är att uppnå en rimlig grad av säkerhet om huruvida årsre- dovisningen som helhet inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag, och att lämna en revisionsberättelse som innehåller våra uttalanden. Rimlig säker- het är en hög grad av säkerhet, men är ingen garanti för att en revisi- on som utförs enligt ISA och god revisionssed i Sverige alltid kom- mer att upptäcka en väsentlig felaktighet om en sådan finns. Felak- tigheter kan uppstå på grund av oegentligheter eller misstag och an- ses vara väsentliga om de enskilt eller tillsammans rimligen kan för- väntas påverka de ekonomiska beslut som användare fattar med grund i årsredovisningen.

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

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

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

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

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

### Uttalande

Utöver vår revision av årsredovisningen har vi även utfört en revision av styrelsens förvaltning för Svenska Afghanistankommittén för år 2020.

Vi tillstyrker att årsmötet beviljar styrelsens ledamöter ansvarsfrihet för räkenskapsåret.



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#### Grund för uttalande

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

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

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#### Styrelsens ansvar

Det är styrelsen som har ansvaret för förvaltningen.

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#### Revisorns ansvar

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

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

Som en del av en revision enligt god revisionssed i Sverige använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Granskningen av förvaltningen grundar sig främst på revisionen av räkenskaperna. Vilka tillkommande granskningsåtgärder som utförs baseras på vår professionella bedömning med utgångspunkt i risk och väsentlighet. Det innebär att vi fokuserar granskningen på sådana åtgärder, områden och förhållanden som är väsentliga för verksamheten och där avsteg och 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

KPMG AB

Fredrik Sjölander

Auktoriserad revisor

# Audit report by the internal auditors

## **Report by the internal auditors on the operations of the Swedish Committee for Afghanistan in the 2020 year of operations**

The undersigned regular internal auditors were elected at the Swedish Committee for Afghanistan's annual meeting on 30 May 2020. This report is the result of our review of SCA's operations in 2020. Our audit followed the guidelines for internal auditors approved by SCA's annual meeting on 5–6 May 2001. The internal auditors are responsible for performing a review and ensuring that decisions taken at the annual meeting and board meetings are pursued and implemented. The internal auditors are also to verify that the decisions taken are in compliance with SCA's statutes and strategy documents.

We have read the minutes of the annual meeting held on 30 May 2020. We have also read all of the minutes from the organisation's board meetings in 2020, as well as work plans, strategy documents, reports and studies presented to the Board during the year. We also attended two board meetings in order to be able to put necessary questions to the Board. On the basis of our review of all minutes and the answers to our questions, as internal auditors we recommend that the meeting discharges SCA's Board from liability for the 2020 year of operations.

11 April 2021

Asem Toukhi

Reza Javid



## Transparency and accountability

**THE TRUST THAT** the target groups in Afghanistan, employees, authorities, members and donors place in SCA is key. Their time, commitment and resources are what enable change. Trust and engagement can be built up through responsiveness, good information, transparent processes and taking responsibility for the impact of SCA's work on people's lives.

SCA always endeavours to show how resources are used and what results are achieved. If you would like to know more about our work or to review it for yourself, more material can be found at <https://swedishcommittee.org/swedish-committee-afghanistan/documents>. This includes SCA's Strategic Plan and reports describing our activities. Minutes of board meetings and annual meetings are published once they have been verified.

### Contact us

If you have any comments on this Annual Report or questions concerning our plans, results or documents, you are more than welcome to contact us. Send an email to [info@sak.se](mailto:info@sak.se) or call SCA on +46 (0)8 545 81840.