

BACKGROUND

A more sustainable, localised approach to humanitarian assistance remains an urgent priority in Afghanistan. Local responders' deep familiarity and connection with affected communities leaves them best placed to consistently address humanitarian needs rooted in long-standing structural challenges. Many local and national NGOs also have unique access to women, girls, remote and rural communities, and others facing significant barriers to accessing assistance (OCHA 19/12/2024 and 30/07/2025; Localisation Lab 05/11/2024 unpublished).

Despite this need, little progress has been made on localisation since August 2021, when the Interim Taliban Authority (ITA) returned to power. There remains no common understanding of localisation among international and national responders in Afghanistan, impeding efforts to develop, implement, and track progress toward a shared vision of localisation (ACAPS 16/08/2024). This lack of clarity extends to associated concepts, including power, which is referenced in many localisation definitions and strategies but remains a relatively abstract notion (ACAPS 16/08/2024; Concern 28/11/2024; ICVA 10/04/2025; LPSA 03/11/2023; HPG et al. 30/06/2021).

Shifting power requires a more concrete understanding of how it manifests in Afghanistan's humanitarian system. In June 2025, consultations between ACAPS and the Afghanistan Localisation Technical Working Group (LTWG) identified the need for additional research on power dynamics, focusing specifically on practices that perpetuate power imbalances in humanitarian partnerships (Consultations 18/06/2025). Based on a review of existing literature, including previous ACAPS work on localisation, this report identifies six interrelated components of partnership through which power manifests: structure, strategic influence and decision-making, visibility and recognition, respect and trust, risk sharing, and resourcing and capacity sharing. This report collects evidence of common practices and perceptions associated with each component, drawing on the experiences of 70 local and national organisations (NNGOs) and ten international responders (foreign government donors, UN organisations, and INGOs).

ABOUT THIS REPORT

Aim

Analysing the power relations governing partnerships in Afghanistan is essential to understanding the current state of and prospects for localisation. This report examines how power manifests through six components of partnership, identifying both the practices associated with each component and the perceptions behind these practices. The analysis of perceptions provides some qualitative insight into the beliefs and attitudes influencing power dynamics in Afghanistan.

Scope

This report focuses specifically on power dynamics in the context of partnerships, identified as one of four main areas in which the Grand Bargain made localisation commitments (IFRC 01/05/2018). The other areas of commitment (coordination, financing, and capacity strengthening) are discussed only in relation to partnership dynamics. The report focuses specifically on partnerships between international funders and NNGOs receiving international funding. While more complex variations on these partnerships exist – for example, larger NGOs subcontracting to smaller NGOs – they fall outside the scope of this report.

Terminology

ACAPS uses the term 'international funder' to refer to foreign governments, UN organisations, and INGOs that fund NNGOs. When referring only to foreign government funders, the report uses 'donors'.

The report divides survey respondents into 'large NNGOs', which have more than USD 1 million in annual funding, and 'small NNGOs', which have less than USD 500,000 in annual funding. Survey respondents naturally clustered into these groups, with no respondents reporting between USD 500,000–1 million in annual funding. While there are other ways to divide and categorise NNGOs, these two groups of respondents had different perceptions and expectations of topics such as strategic decision-making and capacity sharing, likely because of their differing access to resources.

Methodology



ACAPS conducted a secondary data review of more than 25 publications and two non-public documents, including NGO reports, academic articles, and the strategy documents of donors and coordination networks. ACAPS also collected primary data using an anonymous survey sent to NNGOs based on ACAPS's internal contact list (approximately 120 NNGOs of varied sizes and geographic and programmatic focus areas) and several nationwide NNGO networks in Afghanistan. Over 80 NNGOs responded and 65 of these responses generated complete and usable data across all questions, covering 134 funding agreements with different international funders. ACAPS obtained the perspective of international humanitarian responders through key information interviews (KIIs) with four donors, three UN organisations, and three INGOs selected based on ACAPS' network in Afghanistan. ACAPS conducted an additional five KIIs with large NNGOs suggested by the LTWG and Localisation Lab. The LTWG and Localisation Lab also provided feedback on the research design and survey tool.

Limitations

Because of sensitivities surrounding this topic, particularly its connection to funding arrangements, the ACAPS survey was anonymous and collected only limited organisational information. This, however, prevented detailed analysis of the types of organisations experiencing different partnership challenges and limited the ability to triangulate responses or follow up with targeted interviews. As such, the analysis explores systemic patterns and trends. Despite the survey's anonymity, the sensitivity of the topic – particularly discussion of funding relationships – may have influenced how open some NNGOs were in their responses.

While the survey represents a wide selection of NNGOs, ACAPS only conducted a small number of KIIs with international funders, providing only indicative insight into their perspectives. International funders not interviewed for this report may be undertaking localisation initiatives that are not captured here.

Although the role and power of affected communities in humanitarian response is an increasing focus of the localisation discourse, ACAPS did not collect the data necessary to analyse this topic in this report (Concern 28/11/2024). This leaves a gap in understanding community perspectives of power and localisation, which warrants further research.

KEY FINDINGS

- **Partnerships in which NNGOs act as subcontractors for international funders remain the dominant mode in Afghanistan.** NNGOs have a minimal role in negotiating the terms of these partnerships, which they frequently perceive as unfair and inequitable. This subcontracting structure underlies many of the power imbalances explored throughout this report, allowing little space for shared decision-making, NNGO capacity development, fair risk sharing, and other key components of equitable partnership.
- Interviewed foreign government donors indicated little intention to increase direct funding for NNGOs. Donors attributed this reluctance to a mix of structural and perception-based factors, including perceived low NNGO capacity, particularly in terms of financial management; donor accountability to taxpayers in donor countries, fuelling low donor risk appetite; and the administrative burden of funding small NNGOs. Donors repeatedly raised these issues as barriers to greater power sharing with NNGOs in Afghanistan.
- Foreign government donors indicated their belief that it is easier to directly fund NNGOs in consortia. **The ACAPS survey, however, did not find that NNGO respondents who participate in consortia reported greater power than other NNGOs.** This may reflect existing research that, if not designed explicitly to promote localisation, consortia can replicate the unequal power dynamics characteristic of bilateral partnerships. NNGOs confirmed this in KIIs, reporting that international organisations dominate decision-making in consortia.
- **Consistent with prior studies, NNGOs reported a relatively low role in strategic decision-making, including project design, targeting, and resource allocation, regardless of funder type.** While NNGOs had greater influence when submitting proposals directly, in most cases they responded to calls for proposal and were required to implement these without deviation. None of the interviewed international funders reported formal efforts to increase NNGO involvement in strategic decision-making, citing barriers including the short timeline of calls for proposal, perceptions of limited NNGO capacity, and perceived corruption (in relation to resource allocation).
- **NNGOs in Afghanistan are often excluded from meetings with donors; when NNGOs do attend, however, their project contributions are generally recognised.** This indicates that, while recognition occurs, overall inclusion tends to be ad hoc and does not translate into more sustained visibility with donors. Such limited direct contact with donors may lead to fewer funding opportunities for NNGOs.

- **NNGOs reported feeling trusted to implement project activities and comfortable discussing implementation challenges with funders.** That said, perceived international trust in NNGO implementing capacity does not appear to extend to trust in local leadership, as suggested by NNGO exclusion from strategic decision-making.
- **In contrast to NNGOs feeling trusted to implement activities, international funders described low levels of trust in NNGO financial, institutional, and programmatic capacity.** This discrepancy between international and local perceptions of trust may indicate that international funders are not communicating their concerns to NNGOs and/or that NNGOs have different expectations when it comes to levels of trust and respect from international responders in Afghanistan. This discrepancy may also reflect the gap between operational trust in NNGOs to implement pre-defined projects and strategic trust in NNGOs to control resources and decision-making.
- **NNGOs reported that they carry most of the legal, operational security, reputational, and financial risk in partnerships,** with particularly poor sharing of legal and operational security risks. This high risk burden may contribute to problems with NNGO staff retention, depletion of scarce NNGO resources, and less effective programming. NNGOs generally felt that UN funders transferred more risk than INGOs and believed that pooled funds facilitated more equal risk sharing.
- **Consistent with prior studies, survey respondents and KIs indicated that most grants are 12 months or shorter, across all funder types, and that coverage of indirect costs remains minimal.** This leaves NNGOs without the resources needed to develop organisational capacity or manage risk, which they disproportionately assume. While international funders repeatedly cited low NNGO capacity as a barrier to power sharing, the funders consulted for this report did not mention efforts to fund NNGO capacity development in Afghanistan.
- **Taken together and compared with prior literature on localisation in Afghanistan, these findings indicate low levels of progress in power sharing between international and local partners.** While some barriers to power sharing are structural and intractable, including politics in donor countries and ITA policies and restrictions, many others remain within the control of humanitarian funders and responders. While the findings of this report suggest several ways forward, they also indicate limited international capacity and, in some cases, motivation for change. Realising localisation will potentially require NNGOs to pursue creative solutions outside the current humanitarian partnership system, for example, through greater focus on diaspora funding.

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FRAMEWORK: HOW DOES POWER MANIFEST IN PARTNERSHIPS?

Localisation literature portrays power as a relatively abstract and intangible force, linked with historical and current attitudes, behaviours, and systems, particularly colonialism and racism (FIC 12/2021; HPG et al. 30/06/2021; Bond 03/09/2024; HPN 29/09/2021). This force manifests, however, in more tangible ways, including the unequal distribution of decision-making authority, resource control, and access to knowledge and networks, which consistently favour international responders (Concern 28/11/2024; FIC 12/2021; HPG et al. 30/06/2021; Bond 03/09/2024). These power dynamics overwhelmingly characterise humanitarian partnerships between international and local responders, often precluding truly equitable partnerships based on mutual respect and accountability (ICVA 17/01/2025 and 10/04/2025; ACBAR 08/2024 unpublished; OECD 16/07/2024).

Based on localisation literature globally and in Afghanistan and on the data collected for this report, **ACAPS identified six partnership components through which power dynamics play out**, forming the bedrock of this analysis. While these components are interrelated and overlapping (for example, partnership structure often determines decision-making mechanisms), they emerge as key, distinct themes in both existing literature and the data collected for this report.

Structure: the default use of NGOs as implementing partners (IPs) or subcontractors formalises unequal power relations between international and local actors. IP agreements typically require NGOs to implement pre-designed projects with minimal agency, precluding joint decision-making. The short-term, project-based nature of many IP agreements prevents NGOs from building their own long-term organisational power through operational continuity, capacity development, staff retention, and strategic planning (Concern 28/11/2024; HAG 01/05/2023; ACAPS 07/02/2023). This partnership structure has become increasingly prevalent in Afghanistan since August 2021, as sanctions created legal barriers to direct funding for NGOs, which was already low. This left NGOs more dependent on UN and INGO intermediaries, entrenching the NGO role as subcontractors (COAR et al. 05/11/2024 unpublished; Australian Red Cross et al. 11/2023; ACAPS 07/02/2023; HAG 01/05/2023).

The Afghan Humanitarian Fund (AHF) offers one of the only sources of direct funding to NGOs in Afghanistan. Its strict due diligence and partner capacity assessments are difficult for some NGOs to pass, although it has implemented several localisation-related reforms, including a new eligibility process in 2024 that prioritises women-led organisations, organisations of people with disabilities, and NGOs with a thematic focus such as protection (ACAPS 07/02/2023; OCHA 19/12/2024). As a function of these reforms, the proportion of AHF funds allocated directly to NGOs increased to 27% in 2024, after reaching 22% in 2022 and dipping to 19% in 2023. That said, the raw amount decreased from over USD 61 million in 2022, to USD 25 million in 2023, to USD 15 million in 2024, **indicating that NGOs have less** overall access to AHF funding (AHF 02/05/2024, 01/05/2025, and 05/07/2023).

Strategic influence and decision-making: power imbalances are perpetuated by international control over strategic decision-making in all aspects of partnerships, from project design to agenda setting (FIC 12/2021; HPG et al. 30/06/2021; Bond 03/09/2024). This includes decisions on resource allocation, such as the use of budgets, staff, and equipment (HPN 29/09/2021; Grand Bargain Caucus on Funding for Localisation 04/05/2023). While involvement in strategic decision-making is a significant priority for NGOs in Afghanistan, their practical involvement has typically been minimal (COAR et al. 05/11/2024 unpublished; ACAPS 07/02/2023 and 16/08/2024). There is concern about the meaningful inclusion of women and women-led organisations (WLOs) in strategic decision-making, given that WLOs face gender-related barriers (including the ban on women working for NGOs) to engaging in humanitarian spaces and activities (COAR et al. 05/11/2024 unpublished; GiHA 30/03/2022; OCHA 25/05/2025). The exclusion of NGOs from strategic decision-making may produce decisions that are not responsive to community realities and priorities, including gender-related needs.

Risk sharing and accountability: power imbalances often manifest through unequal risk sharing, as international funders transfer significant security, financial, reputational, and legal risks to NGOs without providing the resources necessary for mitigating these risks. Burdensome compliance and due diligence requirements – for example, the need to undergo multiple due diligence processes for different donors – promote one-way accountability of NGOs to donors, with few opportunities for the mutual accountability characteristic of equitable partnerships (ICVA 17/01/2025; FIC 12/2021; Australian Red Cross et al. 11/2023). Since August 2021, as ITA regulations and policies have limited international access to Afghanistan, risk transfer from donors to intermediary funders (UN organisations and INGOs) and intermediaries to NGOs has increased without commensurate resourcing and risk-management support. For example, some NGOs have not been provided with increased resources to manage greater operational and security risks posed by the ban on women employees (Australian Red Cross et al. 11/2023; HAG 01/05/2023). Prior studies record some examples of improved risk sharing in Afghanistan, including UN organisations and INGOs absorbing financial risk, such as repayment of misused donor funds (Australian Red Cross et al. 11/2023).

Visibility and recognition: limited direct contact between donors and NGOs reduces opportunities for trust building, which could lead to funding opportunities for NGOs. INGOs and UN organisations may be incentivised to dominate visibility to guarantee their own funding for projects and then subcontract NGOs as IPs, contributing to a vicious cycle of inequitable partnerships (HPG et al. 30/06/2021; ICVA 17/01/2025). Outside partnerships, language barriers and security and resource constraints pose a barrier to NGO visibility in coordination and advocacy spaces (Australian Red Cross et al. 11/2023).



Respect and trust: international funders frequently cite a lack of trust in NNGO capacity, including financial and risk management, compliance, and project management, to justify inequitable partnerships. This demonstrates limited appreciation for the strengths of NNGOs in Afghanistan, including context expertise, community connections, and capacity to carry out a sustainable response that promotes long-term resilience (Bond 29/09/2021; ICVA 10/04/2025 and 17/01/2025; HPG et al. 30/06/2021).

Resourcing and capacity sharing: while citing low capacity as justification for the exclusion of NNGOs from power structures, international funders often neglect to provide the resources NNGOs need to build long-term, sustained capacity. This includes support to develop monitoring, financial, and other back-end systems as well as increase the technical capabilities necessary in complex crises, including protection and accountability to affected populations (HAG 01/05/2023; ICVA 10/04/2025 and 17/01/2025; HPG et al. 30/06/2021; Australian Red Cross et al. 11/2023). In Afghanistan, this impedes NNGOs from developing the systems and capacities necessary to obtaining more sustainable funding, transitioning from being IPs to response leaders, and conducting sustainable programming, which is vital to building community trust and resilience (DRC 16/11/2023; ACAPS 07/02/2023; HPN 25/05/2021). The capacity sharing that does occur in Afghanistan often serves international priorities, including trainings on improved compliance and due diligence, instead of responding to what NNGOs need to better serve affected communities (HPN 25/05/2021; Concern 28/11/2024; ICVA 17/01/2025; FIC 12/2021). That said, the Agency Coordinating Body for Afghan Relief and Development's Twinning Program, in which INGO or other NNGO advisors mentor NNGOs on topics including strategic planning and access to direct funding, is overwhelmingly considered a useful and effective form of capacity development in Afghanistan (ACAPS 07/02/2023; ACBAR accessed 15/09/2025).

Capacity sharing with NNGOs is also undermined by international 'poaching' of highly trained and qualified NNGO staff, who move from NNGOs to better-paying INGOs and UN organisations, driven by widespread economic hardship. This creates a false narrative of low capacity when the problem is rooted in retention (ACAPS 07/02/2023; HAG 01/05/2023).

FINDINGS: THE CURRENT STATE OF POWER IN PARTNERSHIPS IN AFGHANISTAN

Differences between large and small NNGOs

On certain topics, there were notable differences in the responses of the 24 large NNGOs (over USD 1 million in annual funding) and 41 small NNGOs (less than USD 500,000 in annual funding) analysed in this section. This includes the indicators they considered priorities when building equitable partnerships.

- The first priority for both large and small NNGO respondents (over 60% for both) was **predictable funding**, mostly interpreted as multi-year funding.
- While **strategic decision-making** was the second-highest priority for large NNGOs, at 55%, it was fourth highest for small NNGOs, at less than 40%.
- **Transparent communication** and **organisational strengthening** were much higher priorities for small NNGOs, at 55% and 40% respectively, than large NNGOs, at 40% and 20% respectively.

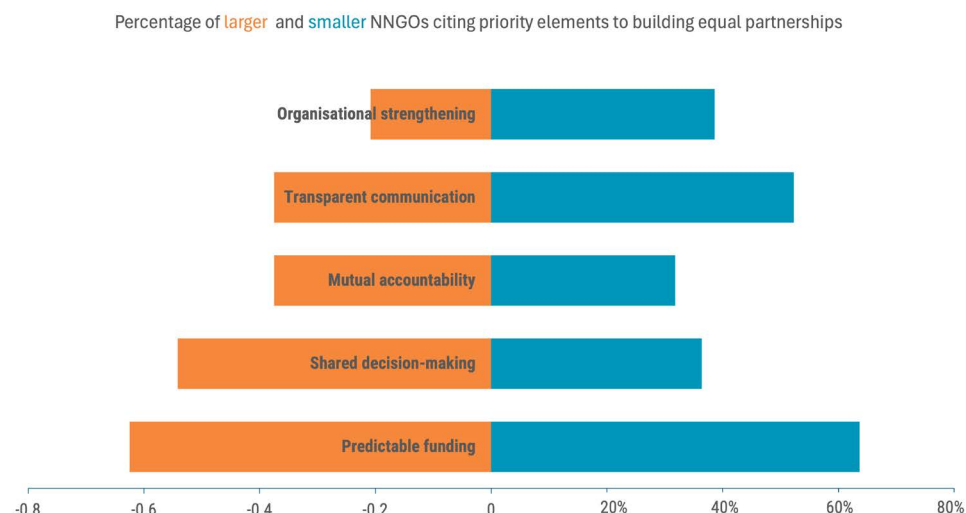
These differences may reflect the fact that **larger NNGOs, which possess more power within Afghanistan, expect more respect and equitable treatment from international counterparts.** Larger NNGOs may have more experience navigating international partnerships, higher skilled and better paid staff, and better resourced and developed systems for financial management, for example. As such, larger NNGOs may place less emphasis on internal organisational strengthening and more emphasis on opportunities to deploy their existing capacities by, for example, leading decision-making processes. As discussed below, expectations of greater authority are generally unmet in Afghanistan.

Smaller NNGOs, on the other hand, may have lower expectations of shared power with international funders, as lower funding forces them to prioritise basic organisational survival over seeking equitable partnerships. Smaller NNGOs may also internalise international narratives that they lack the capacity to warrant greater power. This dynamic reflects oversight of the unique strengths of many smaller NNGOs, including greater connections with, knowledge of, and accountability to affected communities.

If localisation efforts do not carefully account for power differentials between small and large NNGOs, along with gender, ethnic, rural/urban, and other power dynamics within Afghanistan, they risk perpetuating domestic power imbalances by concentrating funding in the hands of a small, national elite (FIC 12/2021; Concern 28/11/2024). This has already occurred to an extent in Afghanistan since August 2021, when the exodus of INGOs forced international funders to rapidly seek new NNGO partners, which were often larger NNGOs with better access to international systems. This approach, while understandable in a

rapidly changing context, often overlooks smaller NGOs that may have closer connections to affected communities (HAG 01/05/2023). **Addressing gendered power imbalances is particularly important given ITA restrictions on women and girls**, with one NGO observing that these restrictions, notably the ban on women working in NGOs, affects the inclusion of women humanitarian responders and WLOs in localisation efforts (KII 24/08/2025 a). That said, a WLO consulted for this report observed that some donors are increasingly taking steps to ensure the inclusion of WLOs by, for example, scoring proposals more favourably when they involve partnerships with WLOs (KII 20/08/2025). Whether this effort leads to the meaningful and widespread inclusion of WLOs warrants further research.

Graph 1. Proportion of large and small NGOs citing priority elements to building equal partnerships.



Source: ACAPS Survey (07–08/2025)

Partnership structure

Consistent with prior research, the ACAPS survey found that subcontracting remains the dominant partnership model in Afghanistan, as most (65%, or 86/134) of the funding agreements respondents entered into involved NGOs acting as IPs for UN organisations (41%) or INGOs (23%). Fewer than 20% of agreements were made directly with foreign government donors, while fewer than 10% were part of pooled funds (ACAPS Survey 07–08/2025). It is important to note that this finding reflects higher rates of direct funding than indicated

by OCHA's Financial Tracking System, which identifies only five NGOs directly funded by foreign governments in 2024 (OCHA accessed 18/08/2025). It is possible that some respondents to the ACAPS survey may have misinterpreted the question, classifying their 'donor's donor' (i.e. a foreign government funding an INGO) as their direct donor, and that rates of direct funding fall well below 20%.

Open-ended questions on the ACAPS survey found that **NGOs perceive IP structures as perpetuating power imbalances and leading to ineffective programming**. One observed that funders "don't consider us as partners [and] have a bossy attitude towards their IPs." Others pointed out that partnerships involve "micromanagement, conflicting instructions, and scrutiny without adequate support", along with "rigid frameworks... that limit flexibility for community-led solutions" (ACAPS Survey 07–08/2025).

Survey results also indicate that NGOs lack influence over partnership design, contributing to a high reported incidence of unfair and inequitable terms. Two-thirds of larger NGOs (16/24) reported little or no influence when negotiating one or more formal agreement with funders. One NGO observed that NGOs lack the capacity to negotiate effectively and the confidence to assert their rights (KII 20/08/2025 a). This was supported by another NGO, who noted: "The arrangement is not equitable because NGOs lack direct access to the primary donor... In this setup, NGOs are solely implementers without the capacity to negotiate with partners" (KII 21/08/2025 b). Interestingly, smaller NGOs appeared to perceive more power in negotiations, with only 25% (10/41) reporting little or no influence in negotiating one or more funding agreement (ACAPS Survey 07–08/2025). This may reflect lower expectations of influence rather than higher real influence. Lower influence in negotiations may contribute to the fact that **only 50% of NGOs surveyed felt their contractual and reporting obligations enabled a fair and equal partnership** (ACAPS Survey 07–08/2025).

On the international side, interviews with four government donors indicated low willingness or capacity to increase direct funding to NGOs, suggesting the persistence of barriers to direct funding identified in previous research. Donors cited familiar logistical and bureaucratic barriers to direct funding, including their lack of capacity to manage multiple, small grants to NGOs; the complicated funds transfer process because of sanctions in Afghanistan; and strict due diligence processes (KII 23/07/2025; KII 21/07/2025 a; KII 17/07/2025 b). None of the donors interviewed reported taking any steps to adapt due diligence and contracting procedures to better accommodate NGO partners, with one donor observing that there is insufficient appetite for the risk involved. Several donors also reported perception-based barriers to directly funding NGOs, including perceived risk of aid diversion and fraud as well as a lack of evidence on the cost effectiveness of localisation. Two mentioned these perceptions in relation to domestic audiences (i.e. taxpayers) (KII 17/07/2025 b; KII 21/07/2025 a; KII 16/07/2025). This indicates issues with trust and respect, discussed further in the section on trust and respect below.

Donors may also be unaware of the extent, nuance, and gravity of issues in IP agreements, as no donors consulted for this analysis reported systems for monitoring the quality of partnerships.

Two donors reported that it is administratively easier to engage with NNGOs when they form part of a consortium, given the absorption capacity of individual NNGOs is often too small (KII 17/07/2025 b; KII 16/07/2025). While 16 of the 70 NNGO respondents to the ACAPS survey reported forming part of a consortium, these organisations did not appear to have more power in any aspects of partnership analysed (ACAPS Survey 07–08/2025). This may reflect research showing that, while consortia can be a more empowering mode of partnership, they can also replicate unequal power dynamics if not designed explicitly to promote localisation (FIC 12/2021; Concern 28/11/2024). For example, one NNGO explained that NNGOs do not necessarily have equal roles in consortia, particularly WLOs and grassroots NNGOs with lower perceived capacity and real resources, indicating potential power differentials among NNGOs in Afghanistan (KII 20/08/2025 a). Another NNGO pointed out that international organisations display similarly authoritative behaviour in consortia and bilateral partnerships, leaving little to no influence for NNGOs (KII 24/08/2025 b). One donor mentioned encouraging consortia to include NNGOs in steering committees, which could help shift this power imbalance (KII 17/07/2025 b).

Strategic influence and decision-making practices

Although larger NNGOs ranked shared decision-making as their second-highest priority for an equal partnership, **the survey results and interviews indicate that this priority does not translate into reality, as international partners continue to dominate strategic decision-making processes.** The survey and interviews covered two main types of strategic decision-making.

Project design and targeting: 30% (21/70) of NNGOs reported having little or no say in project design, while 30% reported only ‘some say’. This was, defined as being consulted but not making decisions. Both large and small NNGOs reported similar rates. The same 30% of organisations reported little or no say in project targeting (ACAPS Survey 07–08/2025). In interviews, NNGOs clarified that they have influence over project design and targeting when submitting proposals, but no influence when selected as partners through a call for proposals, in which case NNGOs must align submissions with donor expectations (KII 24/08/2025 a; KII 20/08/2025 b).

Nearly all UN organisations and INGOs interviewed for this report agreed that NNGO partners had minimal role in project design, with **no international funders reporting formal efforts to promote NNGO involvement** (KII 21/07/2025 b; KII 15/07/2025; KII 24/07/2025; KII 22/07/2025; KII 21/07/2025 c). While two international interviewees saw the potential importance of greater NNGO involvement, with one specifying the value of their local knowledge, both cited time as

a barrier, especially the short timeline for calls for proposals. One also observed that smaller NNGOs, in particular, had limited capacity to contribute to strategic decisions on project design, although the interviewee did not specify what capacity was lacking (KII 22/07/2025; KII 21/07/2025 c).

Resource allocation: Over 35% (26/70) of NNGOs reported having little or no say in how resources are allocated in their projects, with 30% reporting only ‘some say’. Only 23% reported that it is easy to reallocate funds within a project (ACAPS Survey 07–08/2025). One NNGO attributed this dynamic to donor perceptions of corruption among NNGOs (KII 20/08/2025 b; KII 24/08/2025 b). Several international funders reflected this perception, discussed further in the section on risk sharing and accountability below.

Similarly, nearly all the UN organisations and INGOs consulted for this report indicated that NNGOs have virtually no role in budget allocations (KII 21/07/2025 b; KII 15/07/2025; KII 22/07/2025; KII 21/07/2025 c; KII 22/07/2025). Several cited structural barriers to this, including that, when it comes to ceding decision-making power in resource allocation, INGOs and UN organisations are limited by their own donor’s flexibility (KII 22/07/2025). An NNGO similarly observed that multiple layers of approval required from different levels (intermediaries, donors, embassies/ country offices, and headquarters) pose a significant barrier to flexibility (KII 24/08/2025 b). **Several funders perceived NNGOs solely as contractors obliged to carry out an agreement with minimal deviation,** indicating that perceptions of low NNGO value also play a role (KII 21/07/2025 b; KII 15/07/2025).

NNGOs’ exclusion from decision-making processes and limited flexibility in resource allocation may lead to programming that is less tailored, targeted, and responsive to affected community needs.

Visibility and recognition

The ACAPS survey results indicate some positive practices regarding recognition within partnerships. Nearly 50% of NNGO respondents indicated that their contributions receive equal recognition (defined as being recognised by funders during meetings) to their international partners, and 17% believed they had more visibility (ACAPS Survey 07–08/2025). It is important to note that, in some cases, NNGOs prefer to remain low profile in terms of branding and publicity for security reasons (KII 21/07/2025 b; KII 21/07/2025 c; KII 24/07/2025).

While NNGOs may be recognised at meetings, many key project-related meetings occur without any NNGO presence, indicating low overall levels of visibility and inclusion. Interviews conducted with international funders indicated that NNGOs are often not included in project-related meetings with both international partners and government donors. Only one donor mentioned specifically pushing INGOs to include NNGO partners in project meetings,

noting that some INGOs were reluctant to do so (KII 16/07/2025; KII 17/07/2025 a; KII 21/07/2025 c). One INGO observed that, while they encourage NNGO partners to attend meetings, these partners sometimes fail to make meaningful contributions (KII 17/07/2025 a). This raises the question of whether meetings are designed to empower NNGO contributions, accounting for language barriers, different communication styles, and confidence gaps.

Some government donors' lack of physical presence in Afghanistan contributes to low levels of donor interaction with NNGOs. Although some donors meet with NNGOs while visiting Afghanistan, these short trips may be limited to a sample of more accessible NNGOs; for example, those with better English skills and those considered politically appealing in donor countries (KII 23/07/2025; KII 21/07/2025 a; KII 21/07/2025 c). This practice can reinforce power dynamics within Afghan civil society.

Respect and trust

The NNGOs surveyed for this analysis perceived high levels of trust and respect from their partners with regards to implementing pre-defined activities. In response to the question "Do you feel your funders are confident in your technical and operational capacities to deliver the agreed programme?", fewer than 10% (6/65) of respondents felt that one or more funders had limited confidence in their capacities (ACAPS Survey 07–08/2025). That said, this question is about capacity for delivery, linked with NNGOs' ability to act as IPs. It does not measure international respect for NNGO capacity to design, allocate, and decide, which (as discussed in the section on strategic influence and decision-making above) appears to be low. In other words, **NNGOs may be trusted to implement, but not to lead.**

Overall high perceptions of trust and respect around implementation may contribute to **relatively high levels of comfort raising challenges and sensitive issues with funders.** Around 90% of respondents felt comfortable or somewhat comfortable raising concerns and sharing sensitive information with funders. A slightly lower proportion, around 80%, felt comfortable or somewhat comfortable admitting mistakes to funders, suggesting mistakes carry a greater perceived risk of affecting funding decisions.

Among six organisations that did not feel comfortable discussing challenges, mistakes, and other sensitive issues, most (five) were large NNGOs. This may reflect the fact that large NNGOs expect higher levels of trust and respect because of their size, resources, and influence. In open-ended responses, these NNGOs reported "big challenges for the organisation", including jeopardising future funding, if they raised sensitive issues with funders, leading to "reduced confidence that such disclosures would be handled discreetly and constructively" (ACAPS Survey 07–08/2025). One large NNGO observed: "This lack of trust is

due to several factors, including beliefs that local and national NGOs have low capacity, high turnover rates, involvement in corruption cases, and significant influence from authorities" (KII 20/08/2025 b).

Consistent with the experiences of these larger NNGOs, international funders interviewed for this analysis expressed relatively low levels of trust and respect for NNGO capacity, primarily focusing on financial management capacity. All UN organisations and INGOs expressed some degree of doubt about NNGO financial and institutional capacity, perceiving a high risk of corruption, aid diversion, and vulnerability to pressure from the ITA (KII 21/07/2025 b; KII 17/07/2025 a; KII 15/07/2025; KII 24/07/2025; KII 22/07/2025). This jars with evidence that, in Afghanistan, different forms of corruption and aid diversion occur across the humanitarian system and are not confined to NNGOs (SIGAR 13/08/2025). The use of multiple intermediaries and subcontractors (the UN, INGOs, and then NNGOs) may actually compound aid diversion risks, as the flow of funding through multiple actors provides more opportunities for aid to be misused or allocated to cover bureaucratic costs. By contrast, direct and long-term funding to NNGOs can mitigate aid diversion risks, decreasing NNGO incentives to deliver aid quickly and at all costs, and ensuring adequate resourcing for NNGO risk management (AAN 01/10/2023; SIGAR 13/08/2025).

On the question of capacity to deliver quality programmes, several UN organisations and INGOs acknowledged that **NNGOs have the best knowledge of communities and local authorities** (KII 21/07/2025 b; KII 17/07/2025 a; KII 15/07/2025). Two INGOs, however, questioned the capacity of small NNGOs to deliver quality programmes, potentially reflecting a bias toward scale and compliance with financial requirements over connection to affected communities (KII 24/07/2025; KII 22/07/2025). One institutional donor mentioned that the lack of a comprehensive assessment of NNGO capacity, including limited evidence of the cost effectiveness of working with NNGOs, makes it difficult to clearly articulate their localisation strategy (KII 17/07/2025).

Risk sharing and accountability

In terms of risks related to programme delivery, NNGOs reported carrying more or almost all risk in over 50% of funding agreements with UN donors. These risks were perceived as equally shared in around 20% of UN agreements, and UN organisations were seen as carrying more or almost all risk in fewer than 25% of cases. NNGOs perceived risks related to programme delivery to be more equally shared in agreements with INGOs: NNGOs felt they carried all or most risk in around 45% of agreements, shared risk equally in over 30%, and took on less or almost no risk in 25%.

NNGOs also felt they bore more of the financial, reputational, legal, and operational security risks than both UN and INGO partners. Risk sharing was generally perceived as worse in UN agreements, in which NNGOs believed they carried more legal risk (56%) and operational security risk (61%) in particular.

NNGOs perceived the sharing of all types of risk to be more equal in pooled fund agreements, with equal perceived sharing of programme delivery risks in 42% of cases, financial risks in 45% of cases, reputational risks in 54% of cases, and operational risks in 38% of cases. Regarding legal risks, NNGOs saw pooled funds as carrying more risk in 50% of cases. This reflects the fact that pooled funds allow donors to share risk, with evidence indicating that this leads to higher donor risk appetite (ICVA 06/06/2023).

Several INGOs emphasised the importance of risk sharing, noting that they “don’t ask partners to do anything we would not do ourselves.” By contrast, other international funders agreed that NNGOs carry the most risk, with one foreign government donor noting that they have terminated projects in which INGOs transferred unacceptable levels of risk to NNGOs. Some funders acknowledged self-interest in this arrangement, with one observing: “one of the biggest motivations for UN agencies to work with national implementing partners is to transfer risk” (KII 15/07/2025; KII 22/07/2025; KII 16/07/2025; KII 21/07/2025 c).

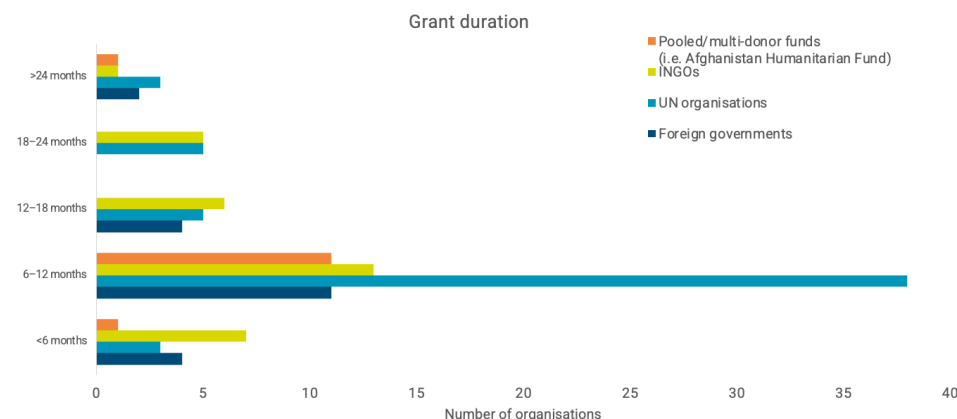
Resourcing and capacity sharing

While the ACAPS survey did not collect information on indirect cost coverage, data on grant duration provides insight into whether NNGOs receive the sustainable resources needed to undertake organisational development. **The majority of NNGOs received grants for 12 months or less, regardless of funder type, which likely inhibits capacity development.** 70%, or 38 of the 54 NNGOs funded by the UN, received grants for 12 months or less, with fewer than 20% (ten) receiving grants for 12–24 months and 0.5% (three) receiving grants for longer than 24 months. INGO grants were slightly longer in duration, although the majority of NNGOs (63%, or 20/32) received grants for 12 months or less, with around 35% receiving grants for 12–24 months and only one receiving a grant for longer than 24 months. Interestingly, most grants received from foreign government donors (over 70%) and pooled funds (93%) were also 12 months or shorter, indicating that short-term, project-based grants characterise direct funding as well (ACAPS Survey 07–08/2025). As indicated by prior studies, a lack of sustainable funding requires NNGOs to constantly fundraise, preventing them from building the systems and capacity required for organisational development and effective programming (DRC 16/11/2023; ACAPS 07/02/2023; HPN 25/05/2021).

Interviews with both international funders and NNGOs indicated that indirect cost coverage remains low within these short-term projects. Despite low international levels of trust in NNGO capacity and systems, and the high levels of risk NNGOs assume, funders do not appear to provide the resources necessary to develop capacity and systems, including risk management systems. International funders attributed this to INGO policies on overhead cost at the global level, the global funding decline, and NNGOs’ lack of policies on indirect costs. It is worth noting that provision of indirect costs may support NNGOs to develop such policies. Several foreign government donors acknowledged that indirect cost sharing was a problem, but noted that, despite their encouragement, INGOs and UN organisations remain reluctant to share indirect costs with NNGOs (KII 17/07/2025 b; KII 23/07/2025; KII 21/07/2025 c). Two international funders emphasised that lower overhead costs make NNGOs more cost-effective IPs, indicating a lack of incentive for increased overhead coverage (KII 21/07/2025 b; KII 17/07/2025 a). That said, one international funder acknowledged that, because of low support costs, NNGOs are unable to meet international standards related to project management and compliance, recognising the detrimental impact of low indirect cost coverage on programming effectiveness (KII 22/07/2025).

The NNGOs interviewed for this analysis described indirect cost coverage as ‘minimal’, ‘unfair’, and subject to ‘stringent’ restrictions, emphasising the need for increased indirect cost coverage, particularly for capacity-building purposes (KII 20/08/2025 a; KII 20/08/2025 b; KII 24/08/2025 a). One NNGO attributed the limited indirect cost provision to international fear of NNGO corruption and aid diversion (KII 20/08/2025 b).

Graph 2. Duration of different funding agreements reported by ACAPS survey respondents



Source: ACAPS Survey (07–08/2025)

DISCUSSION AND WAYS FORWARD

Taken together, the practices and perceptions explored in this report indicate that, in Afghanistan, power remains firmly concentrated in the hands of international funders, a finding consistent with research on this topic since August 2021. NNGOs are generally trusted to implement project activities (while assuming most of the associated risk) and are recognised for their efforts when included in meetings with donors. The majority, however, are not trusted to lead by making strategic decisions, controlling resources, and engaging directly with donors.

To explain this lack of power sharing, the international funders consulted for this report cited structural barriers that decrease their appetite for risk and capacity to pursue localisation reforms, including politics in donor countries, sanctions, and ITA restrictions and policies targeting humanitarian responders, particularly NNGOs. That said, the ACAPS survey and interview findings also reveal less intractable challenges and gaps, suggesting the following potential ways forward.

- **Promoting localisation within consortia:** some foreign government donors indicated that they can only directly fund NNGOs through consortia because of low NNGO absorption capacity. Although consortia can enhance NNGOs' access to direct funding, the findings of this report indicate that consortia may also replicate the power imbalance between NNGOs and UN organisations/INGOs. Further research and policy development on designing consortia to promote localisation – for example, by including NNGOs in consortia steering committees – may ensure more effective and equitable use of consortia in Afghanistan.
- **Monitoring and evaluating partnership quality and equity:** no foreign government donors consulted for this report systematically track the quality and equity of partnerships between the international organisations and NNGOs they fund. Some, however, raised concerns about the power dynamics of these partnerships, including around indirect cost and risk sharing, which directly affects NNGO capacity. Incorporating indicators on power sharing and partnership quality in monitoring systems may allow donors to identify and push for specific changes that empower downstream NNGO partners, including greater NNGO involvement in strategic decision-making and fair risk and indirect cost sharing.
- **Building a greater evidence base on NNGO capacity:** international funders frequently cited concerns over NNGO financial and institutional capacity and the risk of corruption and aid diversion, contrasting with evidence that greater direct funding to NNGOs in Afghanistan may actually mitigate aid diversion risks. Despite expressing these concerns with NNGO capacity, few international funders mentioned an intent to increase resources for NNGO capacity development. While this dynamic may partly reflect a lack of political will to empower NNGOs, it also indicates an evidence gap, with some international funders indicating that they require more information on the NNGO landscape and evidence of

existing NNGO capacity to engage further on this issue. Given significant changes in the NNGO landscape since August 2021, nationwide NNGO capacity assessments, NNGO mapping, and further research on the unique value-add of NNGOs may enable a more productive discussion of NNGO capacity, building on findings from existing capacity-development efforts, such as the Agency Coordinating Body for Afghan Relief and Development's Twinning Program.

- **Including smaller NNGOs in localisation efforts:** according to the ACAPS survey results, many smaller NNGOs have low expectations of power and trust, potentially because they have internalised international narratives of low NNGO capacity. To avoid perpetuating international reliance on an elite group of larger NNGOs, leading to limited and selective localisation, both international funders and the NNGO community could increase engagement with smaller NNGOs and co-develop capacity-sharing plans.
- **Pursuing change outside the conventional humanitarian partnership system:** despite some ways forward, many international funders consulted for this report have limited capacity and, in some cases, motivation to prioritise localisation, reflecting the fact that shifting power is frequently not in the sociopolitical or economic interests of power holders (HPG et al. 30/06/2021). NNGOs may benefit from looking beyond the traditional humanitarian partnership structure, including by seeking funding from the diaspora, local sources, and the private sector. Exploring these options warrants additional research, including on the opportunities and challenges associated with these alternative sources of funding for both humanitarian and development assistance.

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