

Final Report

STUDY ON EQUITABLE AND COMPLEMENTARY PARTNERSHIPS WITHIN THE FRAMEWORK OF SWISS SOLIDARITY'S UKRAINE AND TÜRKIYE/SYRIA FUNDS

An independent analysis & strategic review

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1. Introduction

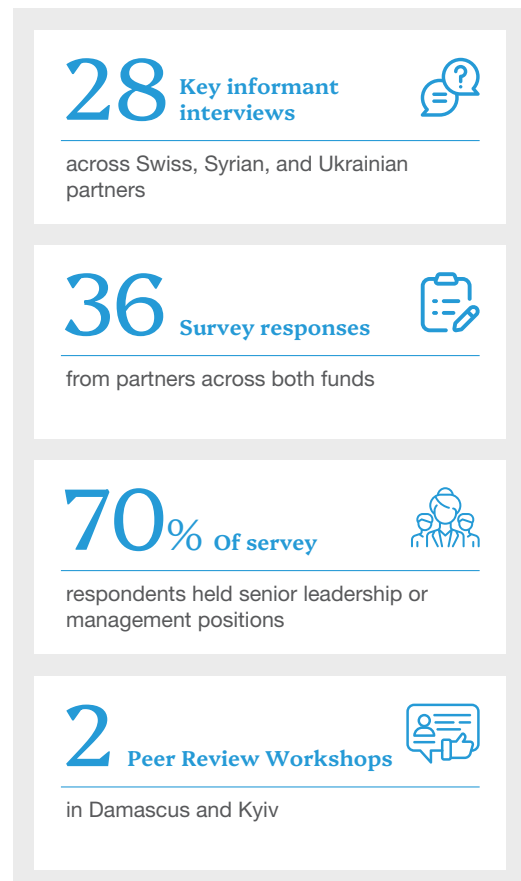
Swiss Solidarity commissioned this Study on Equitable and Complementary Partnerships to understand how partnerships between Swiss INGOs and their Syrian and Ukrainian counterparts function in practice, and the extent to which they embody equitable and complementary principles. The Türkiye/Syria and Ukraine Funds operate in very different humanitarian environments, but are characterized by meaningful co-design alongside limited financial authority, strong trust alongside unresolved duty-of-care gaps, and mutual learning alongside weak mechanisms for local partners to hold Swiss partners accountable.

This paper examines five components of partnership practice: decision-making, capacity-strengthening, resource-sharing, risk-sharing, and transparency and accountability. While this study does not measure progress on localisation as a sector-wide goal, it offers practical evidence on where partnership practice is working, where it is stuck and what concrete changes could shift the dial.

The findings are intended for three audiences: institutional donors shaping funding frameworks, INGOs seeking to strengthen partnership practice, and Syrian and Ukrainian NGOs advocating for more equitable terms of engagement. A Partnership Maturity Assessment synthesizes the findings with a review of global partnership standards (Charter4Change, NEAR Network, Grand Bargain), alongside key partnership indicators. This publication is a condensed version of the final report.

1.1. Methodological Design

The study followed a highly participatory, mixed-methods approach, with research questions and partnership indicators co-developed with Swiss, Syrian, and Ukrainian partners during the Inception Phase and Peer Review Workshops. The sample is purposive rather than representative, and quantitative figures in this paper should be read as directional signals from an engaged, senior-level sample (70% of survey respondents hold leadership or management positions), rather than generalisable measurements. All interviews were conducted under non-attribution, and all quotes are anonymised.



2. The Partnership Landscape

2.1. Defining Equitable and Complementary Partnerships

Following the Peer Review Workshops and feedback from partners, the following definitions of equitable and complementary partnerships were defined:

An equitable partnership in the context of localisation in the humanitarian sector can be seen in terms of collaboration: where power, resources, decision-making, and recognition are fairly distributed, to the extent possible, between international and local actors. An equitable partnership can also be defined by mutual respect, transparency, accountability, and meaningful participation of local partners, enabling them to lead effectively within their context.

A complementary partnership refers to a collaborative relationship where international and local NGOs effectively combine their unique strengths, skills, knowledge, and resources to enhance efficiency, reach, and impact. Complementarity ensures that each partner adds distinct value, leading to greater effectiveness in humanitarian interventions.

While the majority of partners agreed definitions appropriately captured what equitable and complementary partnerships should entail, many also described them as idealistic, noting gaps between principle and practice. Syrian partners grounded reflections in power realities (“*Who owns the money owns the power*”), while Ukrainian partners described examples of joint decision-making alongside more distant, transactional relationships. Overall, partners emphasised that true complementarity requires deliberate partner mapping and early joint design, not just funding relationships.

2.2. Partnership Types

Partners across both funds were asked to reflect on the below partnership types and to classify their own partnership accordingly:

Transactional



One-off or ad-hoc project partnership, including for emergency crisis response.

Project-Based



Short-term to medium-term collaboration on program delivery, may involve equitable and complementary partnership development, depending on the nature of the collaboration.

Strategic









Long-term, collaborative, holistic approach to partnership-development, covering the full-scope of equitable and complementary partnerships. May also include a hand-over/transitional component at the end of the project.

While partners broadly aspire to strategic partnerships, primary data reveals a disconnect between intent and experience. Despite collective rejection of transactional partnerships in workshops, more than a quarter of survey respondents (28%) classify their current partnership as transactional. While project-based partnerships were widely viewed as important foundations for trust and accountability, partners noted that moving toward longer-term, strategic relationships remains difficult due to short donor funding cycles and wider sector uncertainty. Transactional partnerships were viewed as necessary in acute crises, yet poor foundations for sustainability or localisation.

2.3. The Partnership Maturity Framework

This section examines partnership practice across five components — decision-making, capacity-strengthening, resource-sharing, risk-sharing, and transparency & accountability. Each component is analysed against a three-level Partnership Maturity Framework, developed through workshops with Swiss, Syrian, and Ukrainian partners and informed by global standards (Charter4Change, NEAR Network, Grand Bargain).

The framework has been developed from the discussions, workshop findings and partner perspectives generated through this study, and is informed by relevant global standards and good practice. It should therefore be read as a practical reflection of how partners understood and experienced equitable and complementary partnerships, rather than as a prescriptive model for all partnership contexts.

Components	Level 1: Transactional (Financing Model)	Level 2: Project-Based (Program Delivery Model)	Level 3: Strategic (Equitable Standard)
 Decision-Making	DIRECTIVE INGO decides; Partner implements. Proposal designed by INGO. Authority is centralized.	CONSULTATIVE NGO drafts proposal but consults Partner. Some operational autonomy allowed.	SHARED GOVERNANCE Co-created proposals. ‘Functional Equity’ applies: authority based on expertise, contextual or technical - not just the fund holder.
 Capacity-strengthening	ONE-WAY TRANSFER INGO trains local partners based on donor requirements. INGO does not receive capacitation by the local partner. No capacity strengthening activities are included within the contract.	ALIGNED Training aligns with partner requests but remains project-specific. Level of capacitation (i.e. soft skills and hard skills) depends on funding availability and trust.	MUTUAL LEARNING Capacity-strengthening is demand-led by the partner’s own strategy. Includes “Two- way Learning” (e.g. Partner also trains INGO on context).
 Resource-sharing	RESTRICTED Funds cover project activities only. No overheads (ICR). Project directs content.	ACTIVITY-FOCUSED Direct costs covered. Some admin/ support included. Funding remains rigid/restricted.	INSTITUTIONAL HEALTH Fair “pass-through” of Indirect Cost Recovery (ICR). Cash flow protection and flexible funds provided for institutional resilience beyond project-cycles.
 Risk-sharing	RISK TRANSFER Compliance and safety risks pushed to partners. Financial risks remain with INGO.	RISK AWARENESS Joint risk assessment, but unequal access to safety resources. INGO remains in a relatively safe location, while a local partner implements across frontlines.	RISK SHARING Risk Sharing is equitable: “Duty of Care” parity (equal access to safety/wellness). The budget covers MHPSS & tax-adjusted safety. Shared burden of compliance and, where feasible, financial risk. INGO moves offices to conflict-affected regions where local partners operate.
 Transparency and Accountability	COMPLIANCE-ONLY The partner sees only their slice of the budget, and has no access to any further project-related information. One-way audits (INGO audits Partner). Downwards accountability.	VISIBLE The local partner sees the project budget as well as some related costs but transparency is not fully equitable. Some evidence of two-way accountability, however feedback is collected but rarely acted upon.	RECIPROCAL “Strategic Visibility” of master budget priorities and allocations. Two-way evaluation (Partner evaluates INGO performance) reflects mutual accountability. Local partner is aware of INGO’s global strategy and portfolio, funding allocations and where their partnership fits into the INGO’s long-term plans.
 Complementarity	GAP-FILLING Partner used for access only. INGO implements directly where possible.	COORDINATED Roles defined to avoid overlap in the same geography.	SYNERGISTIC Roles based on “Comparative Advantage.” Local partners lead coordination / representation where appropriate.

Where each fund sits today

Component	Syria / Türkiye	Ukraine
Decision-making	● Level 2 - ● Emerging level 3	● Level 2
Capacity-strengthening	● Level 2 - ● Emerging level 3	● Level 2
Resource-sharing	● Level 2	Polarised: some ● Level2, some ● Level1
Risk-sharing	● Level 2	● Level 2
Transparency & Accountability	● Level 2	● Level 2

Both funds sit predominantly at Level 2: Project-based partnerships that are consistent and collaborative, but bound by structural inequities that limit autonomy and keep strategic decisions with INGO partners. Two components in the Türkiye/Syria Fund show emerging Level 3 characteristics. Ukraine’s resource-sharing, however, shows the greatest variation.

Classifications reflect the aggregate view across interviews, surveys, and workshops¹.

2.4. Partnership Components

This section outlines the main components of equitable and complementary partnerships identified through the study: decision-making, capacity-strengthening, resource-sharing, risk-sharing, and transparency and accountability. Each component is grounded in evidence from partner interviews, surveys and workshops, and is accompanied by a set of practical indicators.

2.4.1. Decision-making

Finding 1. Operational decision-making shows increasing equity, while financial decision-making remains centralized.

Partnerships demonstrate commitment to equitable decision-making, with Syrian and Ukrainian partners influencing strategy and programming. Partners from both funds shared examples of operational flexibility, including the ability to push back on unrealistic terms or exercise a “right to veto”. However, while several partnerships reflected more collaboratively designed budgets, structural barriers remain a hindrance for shifting strategic and financial decision-making power toward local actors.

While counterparts are viewed as co-designers rather than implementers, key budgetary decisions are typically set in advance. Strategic planning and overhead allocations remain concentrated with Swiss partners, a challenge compounded by short proposal timelines and late engagement, with key financial decisions already locked in.



In recent periods we didn't influence budget formation at all. Sometimes we didn't even see the drafts until we received the final approved versions.

[Partner KII]



Survey data shows perceptions of the power balance between local and international partners is most positively held by Switzerland HQ, and Swiss NGOs operating in Ukraine, and least positively by those Ukrainian partner NGOs, while perceptions in the Türkiye/Syria fund are more nuanced, with local partners holding more positive assessments than their Swiss counterparts.

While international partners’ overall responsibilities, particularly around financial risk, means that the majority of financial and strategic decisions are led by them, there is room for these processes to be more collaborative where sufficient trust has been created². Previous studies across multiple contexts have highlighted the need for funding structures to be reimagined to give local partners more agency³. Common patterns across research⁴ show how flexible funding ultimately improves programming outcomes by reducing delays, strengthening institutional resilience, and building more equitable partnerships.

1 Each component is classified as “achieved” where the described practices were consistently reported by a majority of partners; “emerging” indicates next-level practices as evidenced by a meaningful minority of participants.

2 [Start Network, Start Fund: Learning from Partnerships, 2018, accessed May 2026.](#)

3 [Bond, Perspectives on Locally Led Humanitarian Action: Advancing UK Practice and Policy, 2025, accessed May 2026.](#)

4 [ODI, Interrogating the Evidence Base on Humanitarian Localisation: A Literature Study, 2021, accessed May 2026.](#)

KEY INDICATORS

1.1. Strategic Engagement: Local partner is engaged in strategic decisions (proposal design, budget allocation), with decisions made jointly.

1.2. Co-Signatory: Local partner is a co-signatory on the proposal before submission.

1.3. Veto Clause: Clause exists in partnership agreement for requirements that increase legal/safety risks. (Yes/No)

1.4. Autonomy: % of costs exist within the contract which the partner can approve without INGO partner sign-off.

2.4.2. Capacity-strengthening

Finding 2. The most equitable and complementary capacity-strengthening occurs where training is combined with close geographical proximity between partners.

Partnerships which combined access to training and institution-building with a close geographical presence were considered the most equitable and complementary, with regular face-to-face engagement viewed as critical for developing deeper two-way capacitation, allowing partners to solve challenges together, mentor each other, and build stronger relationships. For INGOs based in safer locations, there was comparatively limited personal engagement. While several partnerships had dedicated capacity-strengthening budgets, others were under-resourced, limiting local partners' abilities to invest in their institutional capacities.

Partnerships included examples where local partners strengthened internal systems such as case management, procurement and cash delivery through INGO partners' support, while INGOs adapted their own contextual, technical and ethical practices. Shifts were also noted in conflict-sensitive data collection, risk management and reporting requirements, illustrating how complementary capacity-strengthening can improve programme quality while reshaping institutional practices.

However, gaps in reciprocal learning persist, with INGO partners sometimes lacking contextual understanding, including of Ukraine's legal framework and community dynamics, while local partners were viewed as requiring skills in strategy, communications and diplomacy. Local partners expressed demand for deeper institutional capacity-strengthening, particularly in human resources, finance and operations. Several also questioned the realism of exit strategies and long-term sustainability where capacity-strengthening is not explicitly resourced, tailored to local realities, and embedded as core partnership practice.

Indeed, capacity gaps directly shape power dynamics within partnerships, influencing the extent to which decision-making and resource-sharing can shift toward more equitable models⁵. Without explicit resourcing and regular in-person cooperation, power dynamics risk remaining uneven.

KEY INDICATORS

2.1. Budget Allocation: Capacity-strengthening budget includes allocation for INGO's key needs and priorities.

2.2. Reverse Learning: # of INGO country staff completing local partner-led training.

2.3. Contextualization: % of INGO tools and policies adapted to local context

2.4. Mutual Assessment: Has an Organisational Capacity Assessment been conducted by both partners for their work in the country of question? (Yes/No)

2.5. Strategic Alignment: % of capacity budget mapped to partner's strategic plan and institutional systems.

2.4.3. Resource-sharing

Finding 3. Resource-sharing inequities are most clearly reflected through Indirect Cost Recovery (ICR) policies.

This study identified gaps both in coverage of key operational and support costs within project budgets (administration, logistics, security), as well as in the level of ICR contributions available to local partners. Syrian and Ukrainian NGOs faced challenges covering office rent, staff positions and duty-of-care expenses, including bulletproof vests and medical kits for frontline workers, creating greater insecurity.

⁵ Barbelet, V. Barbelet, V., Davies, G., Flint, J. and Davey, E. (2021) *Interrogating the evidence base on humanitarian localisation: a literature study*. HPG literature review. London: ODI, accessed May 2026.

Access to overhead costs remains contentious, as while some partnerships require overheads to be spent within the project period, local partners feel this undermines the purpose of indirect costs, which are intended to support broader organisational functioning beyond a single project. More equitable approaches to overheads were requested by local partners to support sustainability.

Where budget flexibility does exist, local partners viewed resource-sharing as responsive. One INGO partner supports requests linked to administration needs, continuity during blackouts, staff safety, office upgrades, and personal protective equipment. However, partnership equity is also constrained by rigid budget frameworks, as while items such as warm jackets in freezing winters are critical for dignity, morale and wellbeing, they are difficult to justify within conventional budget checklists. Participants therefore requested greater flexibility to raise such needs directly without procedural barriers.

The struggle for equitable access to funding is shared across both funds, though surveys show perception of fairness varies, with the majority of partners reporting that their indirect costs were either inadequate, partial, or not covered. In the Türkiye/Syria fund, the primary challenge is partial coverage, while in Ukraine the situation is polarized between adequate coverage and *no* coverage at all, highlighting that some Ukrainian partners are completely exposed to administrative financial risks.

KEY INDICATORS	
3.1. Management:	% of total budget managed by local partner(s).
3.2. Support Costs:	% of support costs allocated to local partner(s).
3.3. ICR Policy:	Is there an Indirect Cost Recovery Policy in the contract? (Yes/No)
3.4. ICR Rate:	% of INGO's ICR rate passed to local partner(s).
3.5. ICR Coverage:	Does ICR cover institutional costs for the local partner? (Yes/No)
3.6. Visibility:	Country office costs visible upon request (Yes/No)

2.4.4. Risk-sharing

Finding 4. Risk-sharing remains the most urgent equity gap, with local staff carrying the highest exposure and the least protection.

Risk-sharing is a defining feature of partnership quality, with findings highlighting a persistent gap between the principle of shared risk and how risk is financially resourced. While INGO partners carry institutional and compliance risk, local partners bear the greatest physical, operational and psychological exposure. This imbalance is most visible in frontline environments, where teams face violence, sustained stress, and burnout with limited support. Some partners also referred to a lack of insurance coverage compared to their INGO partners despite taking on considerably higher risks.

Risk-sharing is most equitable and complementary where INGO partners are physically present in local partners' areas of operation, engage in regular joint risk discussions, and fund concrete protection measures. However, across both contexts, there remains a gap between commitments to shared risk and financial practice, especially in funding security measures and staff wellbeing.

“
It is extremely stressful...people your own age who have had their limbs amputated because they have just returned from the front line, and you realise you could be that person. It affects you hugely.
 [Partner KII]
 ”

Staff wellbeing emerged as the most significant gap in current risk-sharing arrangements across both funds, with psychosocial strain described as a risk disproportionately borne by local staff. Local partners noted how they rarely have access to dedicated wellbeing resources such as MHPSS, despite managing chronic stress.

This separation between exposure and authority leaves local partners carrying disproportionate security, political, and operational risk without the protection, autonomy or resourcing to manage it. Secondary literature suggests that risk-sharing is more effective when responsibility and authority are co-designed and aligned with those who face daily exposure⁷. Until this alignment happens, the burden of humanitarian delivery will continue to fall disproportionately onto those least protected.

6 [DG ECHO Guidance Note \(2023\), Promoting Equitable Partnerships with Local Responders in Humanitarian Settings, EU Commission, accessed May 2026.](#)
 7 [UK Parliament Committees, Written Evidence, UK Parliament, accessed May 2026.](#)

KEY INDICATORS

4.1. Flexibility: % of budget in flexible safety/contingency line (Target: ≥5%)

4.2. Duty of Care: Has local partner staff received a Duty of Care package? (Yes/No)

4.3. Insurance Coverage: Equivalent coverage for both local partner and INGO partner positions (type and level of benefits) where the role and risk environment is comparable. (Target: 100% parity)

4.4. Shared Compliance: % of compliance risks assigned to LNGO in risk matrix (Target: 50%)

4.5. Co-signature: Is the risk assessment co-signed? (Yes/No)

4.6. Adaptation: Is the Risk Assessment updated quarterly? (Yes/No)

2.4.5. Transparency and Accountability

Finding 5. Trust and transparency are evident, but formal reverse accountability mechanisms are not yet in place.

Trust is central to transparency and accountability, with early dialogue and visibility around fundraising helping to reduce the emotional and operational shock of unpredictable funding environments. However, reverse accountability remains limited, and few mechanisms exist for local partners to hold INGO partners accountable for localisation commitments. While accountability flows predominantly upward (local to INGO), the appetite for mutual accountability remains high. Swiss partners' adaptability also influenced how positively partnerships were perceived, with local partners appreciating "working flexibly within strict donor lines" and learning transferable administrative and compliance skills.

While most local partners feel they can raise concerns, the effectiveness of feedback mechanisms varies. While Syrian respondents confirm that concerns are typically resolved promptly, Ukrainian partners feel their voice is heard but such mechanisms have room for improvement. Most local partners also stated they have no formal mechanism to evaluate their Swiss partner's performance, though several Swiss INGOs described emerging initiatives such as "mutual due diligence" where partners assess each other's systems, marking a shift toward horizontal accountability.

Compliance frameworks tend to prioritise upward accountability, focused on financial reporting and audit trails, which can leave less space for other forms of accountability, such as accountability to affected communities or horizontal accountability within partnerships⁸. Despite high confidence in informal dialogue and trust, the absence of formal "360-degree" evaluations remains a critical weakness.

KEY INDICATORS

5.1. Evaluation: Reciprocal Evaluation is included at the end of the project.

5.2. Learning: 1 joint learning session is conducted at the end of each project.

5.3. Trust: Level of trust between partners (measured through annual partner perception survey using 5-point scale and KIIs).

5.4. Mechanism: Have partners linked their systems to improve equitable information sharing and feedback? (Y/N)

5.5. Joint Reporting: 100% of AAP reports (quarterly/annual) are co-authored and jointly reviewed.

8 [UK Parliament Committees, Written Evidence \(Ref. 152234\), UK Parliament Committees, accessed May 2026.](#)

3. Recommendations

3.1. Institutional Donors

- Increase direct funding to local partners.
- Provide sufficient funding so that INGOs are able to share ICR with local partners, with a minimum overhead rate of 10% to support institutional sustainability beyond projects.
- Support due diligence harmonisation through tools such as the Charter for Change Due Diligence Passport.
- Ring-fence budget allocations for staff safety and wellbeing, including security measures, insurance, psychosocial support, nature retreats, safe transport, training, and contingency resources.
- Introduce structured partnership accountability reviews, using partner surveys and “360-degree evaluations” to inform partnership decisions.
- For Ukraine, delivery of the Swiss Agency for Development and Cooperation’s Duty-of-Care package should be included with all future partnership agreements⁹.
- For Syria, consider applying the Duty of Care framework developed with the Syrian NGO community by the Global Interagency Security Forum (GISF)¹⁰, or similar frameworks from UNOCHA, ECHO, CHS or IRC, among others.

3.2. International NGOs

- Involve local partners’ in proposal design, budget development, revisions, and financial prioritisation from the outset, including joint sign-off on budgets and reallocations.
- Capacity-strengthening strategies should be jointly-designed and connected to localisation commitments.
- To support longer-term sustainability, increase the proportion of ICR and direct funding passed to local partners and clearly communicate allowable overhead use.
- Provide local partners with consistent and equitable access to security equipment, PPE, insurance, and MHPSS support, recognising that local staff often face higher physical and psychological exposure.

3.3. Syrian and Ukrainian NGOs

- Negotiate greater decision-making equity within partnerships by leveraging local expertise and frontline access.
- Develop capacity-strengthening plans with and for INGO partners focused on contextual/legal learning.
- Advocate to INGO partners for ICR to support longer-term sustainability.
- Advocate for 3-5% budget costs for staff wellbeing, including access to MHPSS, and Duty of Care packages embedded within the partnership agreement.
- Advocate for independent audits for evaluating INGO partners and localisation commitments.

⁹ [Swiss Agency for Development and Cooperation \(SDC\), Duty of Care Package for Local Humanitarian Responders in Ukraine \(2025\), accessed May 2026.](#)

¹⁰ [Global Interagency Security Forum \(GISF\), Partnerships and Security Risk Management: From the Local Partner’s Perspective, Research Paper, 2020, accessed May 2026.](#)