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ACCOUNTABILITY UNDER PRESSURE



THE GAP BETWEEN COMMITMENTS AND COMPROMISE

HUMANITARIAN ACCOUNTABILITY REPORT 2026

EXECUTIVE SUMMARY

What is the gap?

Accountability to affected people (AAP) is a question of power. It concerns who shapes decisions, whose priorities guide responses, and who bears the consequences when systems fail.

The humanitarian system is now under severe financial and political strain, exposing the gap between its accountability commitments and the way resources, authority, and risk are actually distributed. The current moment is testing whether AAP is a core feature of the humanitarian system or a commitment that gives way under pressure.

The Humanitarian Reset was launched in 2025 by the current Emergency Relief Coordinator (ERC) in response to the humanitarian sector's crisis of funding, legitimacy, and effectiveness. It promises to make affected people more central to humanitarian action while reducing inefficiencies, strengthening local leadership, and renewing commitment to humanitarian principles. Similar ambitions have been repeated for decades with limited results. This combination of reform fatigue and diminished confidence in political commitment has led many actors to view the Reset cautiously, concerned that it is an agenda driven more by austerity and donor priorities than by accountability to people affected by crisis.

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MAKING AID MORE ACCOUNTABLE

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> *Reflecting unprecedented funding constraints, the 2026 Global Humanitarian Overview (GHO) reduced the number of people targeted for assistance from 190 million in 2025 to just 87 million prioritised in 2026."*



The Reset is also unfolding in a period in which humanitarian principles are under pressure and international humanitarian law is routinely violated with few consequences for those responsible. Civilians and aid workers face escalating risks while those with the greatest influence over violence, resources, and political decisions often remain beyond meaningful scrutiny. AAP will remain constrained if these wider double standards continue to shape humanitarian action. Furthermore, humanitarian actors cannot credibly claim accountability while their organisations face few consequences for failing to uphold the norms they publicly endorse. Nor can they assert that accountability is a priority while their own commitments to local actors and affected people remain unfulfilled.

The report examines accountability across these interconnected dimensions. Standards, mechanisms, and reporting requirements have proliferated, but they have not consistently changed behaviour or produced consequences when commitments are ignored. The persistent obstacle is an absence of incentives, enforcement, and governance arrangements capable of making accountability an underlying feature of humanitarian action.

The clearest evidence comes from more than 200 organisations that have undergone verification against the Core Humanitarian Standard (CHS). Organisations perform strongest on internal systems, such as coordination and resource management, and weakest in areas which require direct engagement with communities, especially complaints, feedback and participation. This suggests that many organisations have established the policies, processes, and structures associated with accountability, but still struggle to translate them into the influence and responsiveness required to be truly accountable to affected people. Data from organisations that are independently audited against the CHS however, shows marked improvements across all nine commitments, demonstrating that sustained attention, monitoring, and verification drives progress.

A similar pattern emerges in the report's analysis of localisation. Despite long-standing commitments, funding, authority, and decision-making remain concentrated among a relatively small group of international actors. Host governments, municipalities, local organisations, and community-led structures continue to operate within financing, compliance, and coordination systems largely designed elsewhere, while bearing much of the operational responsibility and risk. These dynamics have become particularly visible during the current funding crisis. Despite localisation being a central pillar of the Humanitarian Reset, local actors have often been sidelined from direct funding opportunities.

The report also turns the lens on accountability within humanitarian organisations themselves, including safeguarding, duty of care, whistleblowing, and organisational culture. These issues are increasingly urgent as violence against aid workers rises, staff wellbeing deteriorates, and funding cuts weaken the systems meant to protect people from harm.

Addressing these failures requires change in three areas where accountability failures identified throughout this report are most visible and most consequential: 1) the concentration of power away from affected people and local actors; 2) the gap between accountability commitments and the absence of consequences when they are not upheld in practice; and 3) the widening disconnect between humanitarian principles and the political realities in which humanitarian action operates.

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THREE LEVERS FOR CHANGE

1 SHIFT STRUCTURAL POWER CLOSER TO PEOPLE AND INSTITUTIONS AFFECTED BY CRISIS.

Consultation and feedback are not enough if communities and local actors remain excluded from leadership and oversight. Funding, coordination, and partnership models must be designed for locally-led action rather than reinforcing dependence on international intermediaries. This is particularly true in the current humanitarian financing environment, where local NGOs remain largely excluded from direct support.

2 MAKE ACCOUNTABILITY COMMITMENTS ENFORCEABLE.

The humanitarian system has numerous AAP standards and commitments but lacks systemic, consistently applied consequences when those commitments are ignored. If voluntary compliance has not led to the changes required, stronger forms of enforcement are needed across four levels of the system:



Organisational level: Compliance with the CHS should be mandatory for organisations working with crisis-affected populations, with independent verification, community feedback, and meaningful consequences for failures related to safeguarding, discrimination, abuse, retaliation, and duty of care.



Collective level: Independent and peer review mechanisms to expose systemic failures and drive corrective action must be strengthened.



Community and partner level: Affected people and local actors must have formal avenues to challenge decisions and assess whether commitments are being met.



Donor and funding level: Funding and partnership eligibility must be linked to measurable accountability standards and performance.

3 RE-ANCHOR ACCOUNTABILITY IN HUMANITARIAN NORMS AND POLITICAL HONESTY.

The credibility of accountability efforts cannot be separated from the wider political environment in which humanitarian action operates. Communities are acutely aware of global double standards, selective outrage, inconsistent application of international humanitarian law and the impunity that often surrounds violations driving humanitarian suffering. Accountability therefore must also include consistent and credible application of humanitarian principles and clearer institutional criteria for when humanitarian actors will publicly speak out against violations of international law, regardless of the political identity of the perpetrator.

Humanitarian financing should be guided by need rather than geopolitics, donor interests, or institutional priorities. Yet shrinking resources, growing political pressures, and weakening respect for humanitarian norms are making those commitments harder to uphold. Humanitarian actors must be transparent about how funding decisions are made, what they can realistically influence, and where the limits of humanitarian action lie.