Research Square

Preprints are preliminary reports that have not undergone peer review.
They should not be considered conclusive, used to inform clinical practice,
or referenced by the media as validated information.

Visibility as Violence: Interrogating the Audit Paradox in Sudan's Localization Policies (2020–2026)

Mohamed Musa

mohashim@outlook.com

Research Article

Keywords: localization, accountability, audit culture, protection, evidence, Sudan, epistemic justice, decolonial humanitarianism

Posted Date: March 12th, 2026

DOI: https://doi.org/10.21203/rs.3.rs-8957972/v1

License: This work is licensed under a Creative Commons Attribution 4.0 International License.
Read Full License

Additional Declarations: No competing interests reported.

Abstract

Localisation is increasingly promoted as a means of addressing inequities in humanitarian governance. However, in conflict-affected settings, its implementation often relies on compliance infrastructures—such as verification protocols, standardised indicators, due diligence, and third-party monitoring—that intensify demands for visibility. In Sudan, where sovereignty is fragmented, these visibility requirements can heighten exposure risks for local responders and the informal networks that enable access to contested areas. This study examines how donor policy documents construct the concepts of ‘accountability’ and 'localisation' in Sudan between 2020 and 2026 and assesses the extent to which this language may reproduce security risks for local actors. A critical discourse analysis was conducted on a public corpus of 18 documents, including UN response plans, pooled-fund operational manuals, donor guidance, Grand Bargain reporting templates, and risk-sharing and monitoring frameworks. Coding focused on lexical fields related to accountability, transparency, evidence, verification, risk, and localisation; the directionality of accountability; referents of risk; and the positioning of local actors. The analysis identified four dominant themes: (1) accountability is primarily framed as upward and audit-compatible; (2) risk is largely constructed in fiduciary and compliance terms, often sidelining protection risks; (3) low-visibility infrastructures are rendered epistemically absent when they cannot be safely made legible; and (4) localisation is affirmed rhetorically but constrained operationally by compliance requirements that reinforce hierarchy and shift risk downward. The findings suggest that in Sudan’s conflict environment, policy-driven visibility can function as a modality of harm—what might be termed ‘visibility as violence’—by amplifying surveillance, criminalisation, and targeting risks. In response, the paper outlines a protection-sensitive approach to accountability, incorporating data minimisation, aggregation, community-based verification, relational accountability, and genuine risk sharing. Such an approach offers a viable pathway for redesign that maintains fiduciary integrity while reducing harm and enabling meaningful localisation.

1. Introduction

Humanitarian reform discourse increasingly promises a double movement: to localize power and to tighten accountability. Localization has become a flagship reform agenda, intended to shift resources and decision-making toward local and national responders and to correct entrenched power asymmetries in humanitarian governance. At the same time, accountability reforms are frequently articulated through transparency, verification, fiduciary assurance, and evidence-based management. In stable administrative environments, these two agendas can appear mutually reinforcing: stronger accountability can protect quality and integrity, while stronger localization can improve relevance and responsiveness.

In conflict-affected environments—particularly those characterised by fragmented authority and contested sovereignty—this alignment becomes unstable. Sudan’s recent humanitarian planning texts foreground insecurity and access constraints, alongside the procedural density of delivering assistance under bureaucratic impediments. In the Sudan Humanitarian Needs and Response Plan (HNRP) 2024,

for example, the foreword warns that “lack of access due to insecurity and bureaucratic impediments are hindering humanitarian organizations” and that “every distribution is composed of multiple steps” (OCHA 2023). The language performs more than description: it frames the operating environment as one in which delivery is precarious and verification difficult.

This paper argues that, in such contexts, the dominant accountability response has been to intensify audit-compatible visibility. Donors and multilaterals seek assurance through standardised indicators, due diligence requirements, traceable reporting chains, and third-party monitoring. These mechanisms may be well-intentioned and politically understandable, particularly where donor constituencies demand demonstrable integrity. Yet in contexts like Sudan, intensified visibility can produce exposure: it increases the number of data points collected, the number of actors handling sensitive information, and the number of traces that may be coerced, intercepted, or repurposed.

The paper names the resulting contradiction the audit paradox: localization is affirmed rhetorically as a reform priority, but implemented through compliance architectures that demand heightened visibility, creating conditions that local actors cannot always safely meet. This paradox is not a claim that accountability is undesirable; it is a claim that a particular, audit-centric form of accountability can be misaligned with protection and epistemic justice in fractured sovereignty contexts.

1.1 Research question

How do donor policy documents construct “accountability” and “localization,” and to what extent does this language reproduce security risks for local actors in Sudan?

1.2 Overview of argument

The manuscript advances four linked propositions. First, in conflict settings, compelled visibility can function as a modality of harm: transparency demands can amplify surveillance, coercion, and targeting risks (“visibility as violence”). Second, the audit paradox emerges when donors demand localization while imposing compliance standards that require unsafe legibility. Third, local actors’ protective practices can be read as epistemological rebellion: a patterned contestation of evidence hierarchies and accountability definitions that impose risk. Fourth, protection-sensitive accountability is feasible: accountability can be redesigned around data minimisation, aggregation, community verification, relational accountability, and genuine risk sharing.

1.3 Contribution

Empirically, the paper provides a desk-based CDA of a public corpus (2020–2026) that includes humanitarian response plans, pooled-fund governance manuals, donor guidance on pooled funds, Grand Bargain reporting templates, and risk-sharing/monitoring frameworks. Conceptually, it uses the Pluriversal Participation Framework (PPF) and the Sufi–Ubuntu Epistemic Justice Framework (SUEJF) as established theoretical lenses (Musa 2026a; Musa 2026b). Practically, it offers implementable

reforms for protection-sensitive accountability and proposes initial “do no data harm” metrics for future research.

2. Literature review

2.1 Localization: aspirations, impediments, and humanitarian space

Localization became a prominent reform agenda in the wake of global commitments to improve efficiency, participation, and the role of local and national actors. Yet the literature repeatedly shows that localization is rarely a linear transfer of power. Rather, it unfolds in a contested arena shaped by unequal partnership structures, funding architectures, and operating environment constraints. Khan and Kontinen (2022), analysing impediments to localization through the concept of humanitarian space, show that localization is constrained by negotiations over partnership roles, contested definitions of “local,” and the restrictive operating environment. Although their empirical setting differs, their analytic framing is transferable: localization is a governance struggle over legitimacy and authority.

Sudan-specific policy analyses echo these structural obstacles. CSF Sudan (2023) argues that although localization aims to address systemic power asymmetries, international actors still dominate resources and influence, while national and local actors receive less resourcing and limited decision-making power. Refugees International (2025) similarly highlights how pooled-fund localization performance can lag behind rhetoric, calling for measurable targets and stronger representation of local responders in governance.

Two themes in this literature are particularly relevant to the present argument. First, localization is often framed as a capacity problem: local actors are depicted as needing capacity strengthening to meet donor standards. Second, localization is framed as a risk problem: donors perceive local actors as riskier and therefore impose stricter compliance. Both frames can reproduce hierarchy by defining legitimacy in donor terms.

2.2 Audit culture, evidence hierarchies, and objectivity claims

Humanitarian governance has experienced a strong evidence turn, reinforced by results-based management and accountability reforms. Turner et al. (2024) show how evidence is often framed as objective and hierarchical, with certain forms of research and quantitative indicators treated as superior. They argue that local expertise and affected people’s perspectives are not routinely treated as central evidence for decision-making. This matters because evidence hierarchies can become audit hierarchies: what counts is what can be standardised, compared, and verified.

Grand Bargain reporting reforms illustrate this institutionalisation of comparability. The revised self-reporting package, presented as streamlining, is “designed to improve comparability and accountability”

(IASC 2024). Comparability is attractive to donors because it enables aggregated system-level narratives. Yet comparability also selects what counts: it privileges indicatorisable data over relational and embodied knowledge.

2.3 Risk sharing, pooled funds, and the governance of assurance

Pooled funds are often presented as a mechanism to advance localization by aligning funding with humanitarian response plans and enabling nationally anchored allocation decisions. Yet pooled funds are also sites of risk governance. Donor guidance for pooled funds emphasises oversight mechanisms, including “due diligence passporting” and the use of “third-party monitoring” learning to strengthen assurance (Donor Guidance Note 2024). The logic is that pooled funds can be locally led while still audit-compliant.

ICVA’s analysis of pooled funds (2025) is instructive because it frames risk sharing as central to localization outcomes. The report argues that pooled funds can promote localization only if risk-sharing practices do not become risk transfer. If the burdens of compliance, reporting, and security are pushed down the chain, local actors may bear concentrated exposure and administrative costs without commensurate power.

Third-party monitoring frameworks also shape assurance regimes. Monitoring models describe the provision of “independent verifiable data” to verify partner-reported results (IOM n.d.). Such systems respond to access constraints, but they can also multiply data flows and increase the “visibility surface” in high-risk contexts.

2.4 Humanitarianism from below and sideways accountability

Hilhorst et al. (2025) position humanitarian observatories as part of a turn toward “humanitarianism from below,” emphasising agenda-setting, context sensitivity, and sideways learning across crisis-affected regions. This literature challenges the assumption that reform must be authored at the global level. It also supports alternative accountability pathways that are not exclusively upward, including locally rooted monitoring and peer accountability.

OCHA’s articulation of accountability to affected people (AAP) similarly emphasises that decision-making power must be in the hands of people affected by crises (OCHA n.d.). This principle provides a normative counterpoint to audit-centric accountability.

2.5 Decolonising aid and the ‘discomfort zone’

Mosebo (2025) argues that promised changes toward equal power relations often fail because reform initiatives remain embedded within structures that preserve the status quo. Participation and capacity strengthening can reproduce hierarchy when they are framed as donor-led solutions. The “discomfort

zone" concept highlights that meaningful change requires accepting uncertainty and relinquishing control.

2.6 Theoretical lenses (treated as established): PPF and SUEJF

This paper uses the PPF and SUEJF as established theory. PPF theorizes participation as mandated but structurally constrained and identifies tactical hybridity and subversive intermediation as patterned strategies under fractured sovereignty (Musa 2026a). SUEJF theorizes epistemological rebellion, relational accountability, and protective abstraction, warning that audit-driven visibility can create harm and epistemic injustice (Musa 2026b).

3. Methods

3.1 Design

This manuscript uses desk-based Critical Discourse Analysis (CDA) of an 18-document public corpus. CDA is appropriate because the research question concerns how policy language constitutes accountability and localization—how it produces categories, legitimates certain practices, and normalises specific risk rationalities.

3.2 Corpus

The corpus includes: (1) UN humanitarian response planning documents for Sudan (needs overviews and response plans); (2) pooled-fund governance texts relevant to Sudan (including the SHF operational manual); (3) donor pooled-fund guidance on locally led action, due diligence, and monitoring; (4) Grand Bargain 3.0 self-reporting templates and guidance; (5) pooled-fund risk-sharing analyses; and (6) monitoring/verification frameworks, including third-party monitoring language.

All documents are publicly accessible (e.g., OCHA, ReliefWeb, IASC, IOM, EU/ECHO portals). The study does not access or cite internal NGO documents.

3.3 Ethical stance: protective abstraction

The study adopts protective abstraction to avoid generating or reproducing information that could increase targeting risk for local responders. This stance applies to field data and sensitive operational detail. It does not preclude quoting public donor and UN texts. In fact, demonstrating CDA requires quoting institutional language: excerpts from donor guidance and UN governance documents are already public and do not expose local actors.

3.4 Coding and demonstration of lexical coding

Coding focused on lexical fields (accountability, transparency, evidence, verification, risk, localization), accountability directionality (upward/downward/sideways), risk referents (fiduciary/compliance vs

protection/security), and subject positioning.

To demonstrate lexical coding, the manuscript uses short excerpts:

- “Designed to improve comparability and accountability” (IASC 2024) → ACCOUNTABILITY framed as COMPARABILITY (directionality: UPWARD).
- “Due diligence passporting” and “third-party monitoring” (Donor Guidance Note 2024) → RISK framed as FIDUCIARY ASSURANCE; ACCOUNTABILITY framed as VERIFICATION (directionality: UPWARD).
- “Independent verifiable data” and “verify the accuracy” (IOM n.d.) → EVIDENCE framed as VERIFICATION; ACCOUNTABILITY framed as AUDITABILITY.

This coding reveals an accountability grammar oriented toward audit-compatible visibility.

3.5 Analytical procedure

After coding, the analysis identified recurring discursive patterns and grouped them into four themes reported in Section 4. To address the Results–Discussion boundary, Section 4 reports textual constructions and patterns, while Section 5 interprets their implications through PPF/SUEJF.

3.6 Positionality

The author is Sudanese and has engaged professionally with humanitarian policy and practice debates relevant to localization. This positionality informs the focus on risk, access, and the ethics of visibility in contested environments.

4. Results

This section reports how the corpus constructs accountability, localization, evidence, and risk. Interpretive claims about why these constructions matter are reserved for Section 5.

4.1 Theme 1: Upward accountability as the default grammar

Across the corpus, accountability is routinely tied to comparability, verification, and auditability. The Grand Bargain self-reporting package frames the revised self-report as “designed to improve comparability and accountability” (IASC 2024). Donor guidance frames pooled funds as reform levers and recommends assurance tools such as “due diligence passporting” and learning from “third-party monitoring” (Donor Guidance Note 2024). These phrases construct accountability as a property of audit-compatible visibility.

4.2 Theme 2: Risk constructed primarily as fiduciary/compliance risk.

Risk language is frequently oriented toward fiduciary assurance and compliance. ICVA (2025) describes how pooled-fund delivery chains “manage, share and mitigate risk,” and highlights that localization depends on how risk is shared. Donor guidance operationalises reform commitments through due diligence and monitoring instruments, implying a prioritisation of fiduciary risk management (Donor Guidance Note 2024). In contrast, humanitarian response plans describe insecurity as an access constraint rather than as a risk produced by documentation demands.

4.3 Theme 3: Epistemic erasure of low-visibility infrastructures

The corpus largely constructs ‘partners’ as formal organisations that can be governed through standardised procedures. The SHF operational manual describes pooled-fund governance as arrangements that enhance accountability “to stakeholders” (OCHA 2023). This stakeholder-accountability framing foregrounds auditable practices and standardised controls, implicitly marginalising informal or low-visibility infrastructures that cannot safely conform.

This construction becomes tangible when juxtaposed with Sudan localization analyses that highlight the indispensable role of local responders in hard-to-reach areas but note limited funding and representation (CSF Sudan 2023; Refugees International 2025). In the corpus, low-visibility infrastructures are not framed as legitimate accountability-bearing entities; they tend to appear indirectly as ‘capacity’ or ‘risk’ concerns.

4.4 Theme 4: Localization affirmed rhetorically, constrained operationally.

Multiple texts affirm localization and inclusive locally led action. Yet they simultaneously embed compliance requirements—verification, due diligence, standardised indicators, and third-party monitoring—that define the terms of participation. Donor pooled-fund guidance explicitly aims to promote locally led action while operationalising reform through due diligence and monitoring (Donor Guidance Note 2024). The Grand Bargain self-reporting system standardises localization reporting through indicators (IASC 2024). Together, these constructions present localization as conditional upon audit-compatible visibility.

4.5 In-text grounding of tables

Table 1 synthesises how the corpus pairs donor rhetoric with compliance requirements. Table 2 synthesises a redesign pathway from audit visibility toward protection-sensitive accountability. These tables are referenced in Sections 4–6 and embedded in the manuscript where the arguments require them.

Table 1
Donor rhetoric vs compliance requirements (illustrative synthesis)

Policy theme	Donor/system language (public text)	Operational reality (PPF/SUEJF lens)	Security risk
Accountability	"Designed to improve comparability and accountability" (IASC 2024)	Accountability becomes standardised indicator production; upward legibility over local trust	More traceable data can increase exposure/surveillance
Locally led action	"Inclusive and locally led action" via pooled funds + "due diligence passporting" (Donor Guidance Note 2024)	Localization conditional on compliance apparatus; control retained through assurance	Compliance may compel unsafe traceability
Risk management	Delivery chains "manage, share and mitigate risk" (ICVA 2025)	Risk framed as fiduciary assurance; protection risks displaced down-chain	Local actors bear concentrated exposure and sanction risk
Verification	"Independent verifiable data" to "verify the accuracy" (IOM n.d.)	Evidence becomes audit object; relational evidence devalued	Verification expands visibility surface

Table 2
From visibility to protection-sensitive accountability

Current standard	Risk	Protection-sensitive alternative
Named/identifiable beneficiary records	Targeting, coercion, surveillance	Aggregated community verification; anonymisation; short retention
High-precision location reporting	Mapping of vulnerable actors	Area-level reporting; delayed disclosure; controlled access
High-frequency compliance reporting	Exposure + administrative burden	Periodic narrative audits; pluriversal outcome harvesting
Repeated due diligence per donor	Exclusion + burden	Due diligence passporting with safeguards; proportionality
Rigid 'objective evidence' hierarchy	Epistemic injustice	Plural evidence; relational accountability; participatory sensemaking

5. Discussion

5.1 From visibility to harm: theorising 'visibility as violence'

Section 4 showed that the corpus constructs accountability primarily as audit-compatible visibility and constructs risk primarily as fiduciary risk managed through compliance instruments. In Sudan's conflict setting, these constructions have protective implications. When accountability becomes equivalent to

producing traceable evidence, visibility can become harmful. The concept ‘visibility as violence’ names a mechanism through which policy-driven legibility increases exposure surfaces: more data are collected; more actors handle sensitive information; more traces exist that can be coerced or repurposed.

This does not imply that transparency is inherently wrong. It implies that accountability must be calibrated to protection in contested environments. If accountability practices increase targeting risk, then accountability itself becomes ethically compromised.

5.2 PPF: mandated participation, tactical hybridity, and subversive intermediation

PPF (Musa 2026a) interprets participation and localization as mandated but structurally constrained under fractured sovereignty. Practitioners respond through tactical hybridity—blending analogue and digital methods, formal and informal channels—and through subversive intermediation: low-visibility brokers who leverage trust to access grey zones.

Audit systems may misrecognise these strategies. Because the dominant accountability grammar privileges standardised evidence, protective low-visibility practices can be interpreted as weak compliance. PPF reframes them as adaptive political craft: they are often the only viable way to deliver assistance without increasing exposure.

5.3 SUEJF: epistemological rebellion, relational accountability, and protective abstraction

SUEJF (Musa 2026b) reframes accountability toward relational accountability rooted in dignity and trust. It conceptualises epistemological rebellion as patterned practices that contest epistemic authority—who defines valid evidence—and sustain life through low-visibility infrastructures.

Within this lens, local actors’ decisions to aggregate data, avoid named lists, or rely on community verification can be understood as protective accountability rather than as evasion. Protective abstraction becomes an ethical stance for both research and programming: it requires minimising extractive visibility.

5.4 Fiduciary justifications and the politics of donor assurance

A rigorous CDA must also acknowledge why fiduciary assurance dominates donor policy. Donors operate under domestic accountability pressures and reputational risk, especially when access is constrained. Donor pooled-fund guidance is explicit that it aims to help donors “operationalise” reform commitments through pooled funds, including by sharing learning from “third-party monitoring” and promoting “due diligence passporting” (Donor Guidance Note 2024). The UK government response to aid reviews highlights the complexity of operating environments and the need for responsible oversight (UK

Government 2025). These texts help explain why audit-friendly accountability persists even when it produces tension with localization and protection.

5.5 Bridging Results and policy design

The core implication is that the audit paradox is not simply hypocrisy; it is a structural product of how donors define accountability and risk. Resolving it requires redesigning accountability rather than merely reaffirming localization.

5.6 Risk framing and genre split (fiduciary vs protection)

Across the corpus, ‘risk’ is not uniformly defined. Donor and pooled-fund governance genres tend to frame risk primarily as fiduciary or compliance risk, addressed through due diligence, verification, and audit-compatible reporting. By contrast, response planning and AAP-oriented texts foreground protection and access constraints. This genre split matters because it shapes what becomes governable and fundable: fiduciary risk triggers procedural solutions, while protection risk is often treated as contextual background. Making protection risk an explicit design parameter in assurance tools is therefore central to resolving the audit paradox.

5.7 Comparability and evidence politics (when accountability becomes commensurability)

Comparability is repeatedly presented as an efficiency and accountability gain, but it also functions as a governance technology. When accountability is operationalised as comparability, evidence that can be standardised and externally verified is privileged over relational or community-verified forms of proof. This can marginalise local epistemologies and safer low-visibility verification practices, especially where audit-ready evidence requires granular traceability. The implication is not to abandon comparability, but to redefine ‘comparable’ evidence to include aggregated, anonymised, and protection-aware reporting where conflict conditions demand it.

5.8 Conditionality and obligation language (modality as governance)

A systematic CDA cue in donor and pooled-fund instruments is the clustering of obligation markers—‘must,’ ‘required,’ ‘should’—around due diligence, monitoring, and reporting tasks. These modality markers signal conditionality: eligibility and continued funding are tied to compliance with audit-visible requirements. In high-risk environments, such conditionality can pressure partners to prioritise traceable documentation even when it increases exposure. Protection-sensitive accountability can retain assurance aims while shifting conditionality toward proportionality—for example, making data minimisation, aggregation, and restricted access part of the compliance standard.

6. Policy recommendations: protection-sensitive accountability

This section translates the analysis into implementable reforms. It introduces two synthesis tables and a practical metrics agenda.

6.1 Table 1 **callout: donor rhetoric vs compliance requirements**

Table 1 (below) contrasts donor rhetoric ("inclusive, locally led action") with the compliance requirements embedded in pooled-fund and reporting governance (due diligence, verification, comparability). It shows how these requirements produce risk transfer and exclusion.

[Add Table 1. *Donor rhetoric vs compliance requirements (illustrative synthesis)]*

6.2 Table 2 **callout: from visibility to protection-sensitive accountability**

Table 2 (below) translates the concept of visibility as violence into a redesign map: it pairs common accountability standards with their risks and proposes protection-sensitive alternatives.

[Add Table 2. *From visibility to protection-sensitive accountability]*

6.3 Policy box: eight implementable reforms

1) Data minimisation by default. 2) Aggregation over identification for verification. 3) Protection-risk impact assessment for any new reporting/tech requirement. 4) Shared risk financing for safe accountability costs. 5) Due diligence passporting with safeguards and proportionality. 6) Plural-evidence MEL (accept relational/embodied evidence alongside indicators). 7) Sideways accountability spaces (peer/observatory mechanisms). 8) Institutionalising protective abstraction and do-no-data-harm standards.

6.4 'Do no data harm' metrics (operationalisable research agenda)

To make protection-sensitive accountability measurable, early 'do no data harm' metrics could include: (i) number of personally identifiable fields requested per grant; (ii) number of non-aggregated data points required in periodic reports; (iii) required geospatial precision; (iv) mandated data retention duration; (v) number of entities handling sensitive data across the delivery chain; (vi) proportion of monitoring requirements allowing anonymised or community-verified alternatives; and (vii) frequency of reporting cycles in high-risk areas. These metrics allow cross-instrument comparison and help operationalise the shift from maximum visibility to sufficient, safe assurance.

7. Conclusion

This paper examined how donor and system policy documents construct accountability and localization in Sudan (2020–2026). Through CDA of a public 18-document corpus, it showed that accountability is predominantly constructed as audit-compatible visibility and comparability; risk is primarily framed as

fiduciary/compliance risk; low-visibility infrastructures are epistemically marginalised by governance categories; and localization is affirmed rhetorically yet constrained operationally by compliance requirements.

Interpreted through PPF and SUEJF, these constructions help explain why compelled visibility can become harmful in fractured sovereignty contexts: visibility can function as a modality of violence when it amplifies surveillance, criminalisation and targeting risks. The paper proposes protection-sensitive accountability as a feasible redesign pathway.

Ethics: The study is desk-based and uses public documents only. Protective abstraction is applied to avoid producing targetable detail about vulnerable actors.

Abbreviations

AAP Accountability to Affected People

CDA Critical Discourse Analysis

CSF Civil Society Forum (referenced as CSF Sudan)

EU/ECHO European Union / European Civil Protection and Humanitarian Aid Operations

HNRP Humanitarian Needs and Response Plan

IASC Inter-Agency Standing Committee

ICVA International Council of Voluntary Agencies

IOM International Organization for Migration

JIHA Journal of International Humanitarian Action

MEL Monitoring, Evaluation and Learning

OCHA Office for the Coordination of Humanitarian Affairs

PPF Pluriversal Participation Framework

SHF Sudan Humanitarian Fund

SUEJF Sufi–Ubuntu Epistemic Justice Framework

UN United Nations

UK United Kingdom

Declarations

Ethics approval and consent to participate

Not applicable as this study uses secondary data and publicly available document-and-visual materials.

Consent for publication

Not applicable.

Funding

Not applicable.

Clinical trial number

Clinical trial number: not applicable.

Author Contribution

M.H.M. conceived the study, conducted the critical discourse analysis, wrote the main manuscript text, and prepared Tables 1-2. The author reviewed and approved the final manuscript.

References

1. Turner E, Lokot M, Lange IL, Wake C, Roberts B (2024) Accountability and objectivity: humanitarian narratives at the intersection of evidence and localisation. J Int Humanit Action 9:17. https://doi.org/10.1186/s41018-024-00160-x
2. Hilhorst D, Alburo-Cañete KZ, Aparicio JR, Kyamusugulwa PM, Woldetsadik TK (2025) Humanitarian observatories: insights for reforming humanitarianism from below. J Int Humanit Action 10:10. https://doi.org/10.1186/s41018-025-00172-1
3. Mosebo M (2025) Into the discomfort zone of decolonising aid: how humanitarian actors can effect change. J Int Humanit Action 10:9. https://doi.org/10.1186/s41018-025-00170-3
4. Khan AK, Kontinen T (2022) Impediments to localization agenda: humanitarian space in the Rohingya response in Bangladesh. J Int Humanit Action 7:14. https://doi.org/10.1186/s41018-022-00122-1
5. Musa M (2026a) Beyond the participatory paradox in Sudan: a pluriversal participation framework for humanitarian design. Research Square (preprint). https://doi.org/10.21203/rs.3.rs-8749108/v1
6. Musa M (2026b) Whose knowledge counts? Sufi ethics, Ubuntu, and the epistemological rebellion of Sudanese women's community kitchens. Research Square (preprint). https://doi.org/10.21203/rs.3.rs-8807025/v1

7. IASC (2024) New Grand Bargain self-reporting. https://interagencystandingcommittee.org/grand-bargain-official-website/new-grand-bargain-self-reporting (accessed 19 February 2026)
8. OCHA (2023) Sudan humanitarian needs and response plan 2024. https://www.unocha.org/publications/report/sudan/sudan-humanitarian-needs-and-response-plan-2024-december-2023 (accessed 19 February 2026)
9. OCHA (2023) Sudan humanitarian fund operational manual (June 2023). https://www.unocha.org/publications/report/sudan/sudan-humanitarian-fund-operational-manual-june-2023 (accessed 19 February 2026)
10. Donor Guidance Note (2024) Guidance note for donors: promoting inclusive and locally-led action through humanitarian pooled funds. https://reliefweb.int/report/world/guidance-note-donors-promoting-inclusive-and-locally-led-action-through-humanitarian-pooled-funds-november-2024 (accessed 19 February 2026)
11. ICVA (2025) Risk sharing in pooled funds. https://reliefweb.int/report/sudan/risk-sharing-pooled-funds-insights-donors-fund-managers-and-ngos-advancing-risk-sharing-and-localisation-july-2025 (accessed 19 February 2026)
12. IOM (n.d.) Monitoring and evaluation. https://sudan.iom.int/monitoring-and-evaluation (accessed 19 February 2026)
13. CSF Sudan (2023) Making sense of ‘localisation’ in Sudan. https://csf-sudan.org/wp-content/uploads/2023/05/making-sense-of-localisation-in-sudan-csf.pdf (accessed 19 February 2026)
14. Refugees International (2025) Accelerating localization: a roadmap for the Sudan humanitarian fund. https://www.refugeesinternational.org/reports-briefs/accelerating-localization-a-roadmap-for-the-sudan-humanitarian-fund/ (accessed 19 February 2026)
15. OCHA (n.d.) Accountability to affected people (AAP). https://www.unocha.org/accountability-affected-people (accessed 19 February 2026)