

ADDRESSING THE ACCOUNTABILITY GAP: SUPPORTING CIVIL SOCIETY IN SEEKING REMEDY ACROSS HIGH-RISK VALUE CHAINS

GUIDELINES FOR APPLICANTS

WORKING CONDITIONS OF PRIVATE SECURITY GUARDS IN NIGERIA

FINANCIAL SUPPORT TO THIRD PARTIES UNDER THE CORPORATE ACCOUNTABILITY INITIATIVE (CAI) CONSORTIUM

Date of Publication of the Call for Proposals	30.01.2026
Deadline for submission	01.03.2026
Sub-grant Budget	30'000€ per Project selected
Project Duration	Min 3 months – max 6 months
FSTP Reference Number	FSTP_ECAI_NIG_WC

This document outlines the requirements, processes and selection criteria for Applicants to the Financial Support to Third Parties (FSTP) sub-grant component of the Corporate Accountability Initiative (CAI), in line with EU policies and procedures.



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BACKGROUND

Corporate actors, particularly those operating in the extractive, agricultural, forestry, and financial sectors, often carry out activities in fragile or conflict-affected settings where domestic legal frameworks are weak or poorly enforced. In such environments, they rely heavily on Private Security Providers (PSPs) to safeguard their operations. However, the use of PSPs has been repeatedly linked to serious abuses, including forced displacement, land grabbing, environmental crimes, arbitrary detention, torture, and killings. These violations frequently go undocumented or unpunished, and often affect indigenous communities, women, children, and environmental and human rights defenders.

Despite the existence of international standards, such as the UN Guiding Principles on Business and Human Rights, corporate actors often fail to implement robust due diligence practices. This results in accountability gaps and cycles of impunity. To mitigate risks and address violations, especially in fragile contexts and conflict- affected areas, a strong local civil society, accessible legal avenues for victims and a clear regulatory framework are required.

THE CORPORATE ACCOUNTABILITY INITIATIVE

The Corporate Accountability Initiative (CAI), “Addressing the Accountability Gap: Supporting Civil Society in Seeking Remedy Across High-Risk Value Chains” is a strategic multi-regional project co-led by TRIAL International, the International Code of Conduct Association (ICoCA), and the Observatoire d’Etudes et d’Appui à la Responsabilité Sociale et Environnementale (OEARSE), in partnership with African Law Foundation, Centro Para Democracia e Direitos Humanos, Fundacion Instituto De Estudios Para El Desarrollo Y La Paz, Instituto de Enseñanza para el Desarrollo Sostenible, Iraqi Human Rights Defenders and Activists Consortium and with the support of the European Union.

The CAI works towards strengthening accountability for serious human rights and environmental violations committed in the provision of private security services to corporate actors in high-risk sectors.

To this extent, the CAI is designed around three interlinked objectives:

- Strengthening local Civil Society Organizations (CSOs) in the Democratic Republic of Congo, Nigeria, Mozambique, Colombia, Guatemala and Iraq, to monitor, document and report corporate international crimes;
- Promoting accountability of corporate actors across four high-risks sectors (extractive, forestry, agricultural and financial industries) and PSPs through strategic litigation actions and support for victims in accessing justice and reparations;
- Advocating for better regulations, measures and processes in the use of PSPs at the sectorial, national, regional, and international levels.

Together, this initiative forms a coherent, survivor-centered, and locally driven response to corporate impunity. By bridging gaps between communities, civil society, legal systems, and policy-making arenas, the CAI contributes to the broader global effort to promote accountability and responsible business conduct and uphold human rights across borders.



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GUIDING PRINCIPLES OF FINANCIAL SUPPORT TO THIRD PARTIES (FSTP)

The FSTP scheme bases its operations and development on the following guiding principles:

- **Sustainability:** Proposed activities should demonstrate potential for sustainability beyond the financial support period, contributing to long-term impact in the field;
- **Cost-effectiveness and cost efficiency:** The budget requested by the applicant should be cost-effective (resources are allocated to the right activities in relation to the objective), and cost-efficient (resources allocated are used in an efficient way);
- **Inclusivity:** The applicant should demonstrate inclusivity in their approach, including with regard to targeted beneficiaries;
- **Compliance:** The applicant must comply with regulations and guidelines outlined in the FSTP contract, including financial management and reporting requirements.

I. Objectives and Scope of the FSTP

The FSTP sub-granting system aims to support local actors in Nigeria and the capacity building component of the CAI, according to the criteria set forth in these Guidelines. This scheme is also an opportunity to support local CSOs led projects to address issues they identify that can address impunity and promote better tailored regulation, taking into account the point of view of affected communities and different stakeholders.

The applications should contribute to the **overall objective** of the Project which is **enhancing accountability across high-risk industries value chains of corporate actors and linked private security providers as well as bolstering compliance with domestic, regional and international regulations**.

The Projects funded under this scheme must align with one or more of the **following objectives**:

Objective 1: Promoting accountability of corporate actors across four high-risks sectors (extractive, forestry, agricultural and financial industries) and PSPs for serious human rights and environmental violations;
Objective 2: Advocating for better regulations, measures and processes in the use of PSPs at the sectorial, national, regional, and international levels.

The project proposal under this Call must contribute to development of a country-based research report on the working conditions of PSPs and potential human rights abuses affecting value chains of the high-risk sectors industries (e.g. extractive, forestry, agricultural and financial industries, etc.) in Nigeria.

II. Financial Allocations

Under this specific sub-grant, the allocated amount for the project is **€ 30,000**.

The exact amount of financial support will be determined on a case-by-case basis, according to specific criteria tailored to the needs and nature of the submitted Project activities.

Only **one project** will be selected under this specific sub-grant.



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An applicant may submit proposals to several CAI-managed FSTPs. The total amount awarded to a single applicant across all FSTPs **cannot exceed € 60,000**. In exceptional circumstances, this amount may be exceeded where the achievements of the objectives of the actions would otherwise be impossible or overly difficult.

III. Eligibility Criteria

i. Eligibility of the Applicant

In order to be eligible, the applicant must:

- Be a registered Civil Society Organization, Non-Governmental Organization or other non-for-profit entity. Non-registered entities or individual human rights activists will not be eligible for consideration under this call for proposals. Universities and Think tanks are eligible.
- Be a registered legal entity in Nigeria;
- Have been operational for a minimum of 3 years;
- Have previously undertaken study research activities (including quantitative survey) on security/private security, and/or labor rights;
- Have a functional accounting and bookkeeping system enabling the accurate recording, classification, and reporting of all project-related financial transactions.

ii. Eligibility of the Action

a. Duration of the Action

The implementation period of the Project is for a minimum of 3 months and a maximum of 6 months with possibility for minor changes, not involving additional funding (*such as partial reallocation of existing funds or no-cost extension as defined in the sub-grant agreement*).

b. Scope of Work and Methodology, List of Activities and Deliverables

The objective of this FSTP sub-grant is to conduct a research project culminating in the publication and launch of a final comprehensive study on working conditions of private security personnel (PSPs) and related human rights abuses affecting value chains of the high-risk sectors industries (e.g. extractive, forestry, agricultural and financial industries, etc.) in Nigeria.

All the activities in the submitted Project proposal must be implemented in Nigeria.

The Applicants are to develop proposals that take into account the identified scope of work and methodology and include all the listed activities. Proposals not complying with the identified scope of work and methodology will not be considered. Proposals complying with the scope of work and methodology, but including different activities/deliverables, might be considered but will require strong justification.

The context, Scope of work and methodology is defined below:

According to the Baseline Study on Private Security Governance in [Nigeria Report by African Law Foundation \(AFRILAW\) \(2019\)](#), the major challenges confronting private security industry in Nigeria include: poor working



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condition, welfare of private security officers and violation of many human rights. In this regard, this research is aimed at collecting data on the working conditions of security personnel employed by private security providers (PSP) in Nigeria. A list of questions for the Survey will be provided to the selected organization.

The key target under the research project is the security personnel working for PSPs (whether licensed or not) in the different regions of Nigeria. The survey will not include other categories of security personnel directly employed by non-security companies (in-house security) or private individuals. Private security guards in mining site, port, commercial areas/ malls, office blocks, companies, hotels, banks, and industrial areas can be interviewed.

The research findings will allow a better understanding of the PSP market at the national level, as well as a deep evaluation of the sector and the different standards used by the clients of PSPs. It will be used to inform civil society organizations, private security companies, and authorities, effectively contributing to their dialogue on improving working conditions in the private security industry in Nigeria. The study will cover areas such as wages, workplace treatment, training, gender issues, and work facilities.

The result of the survey will be used with a view to advocate for better working conditions in private security, inform clients' procurement/contracting practices, and to promote adherence to the International Code of Conduct of Private Security Providers (The Code) by private security providers in Nigeria.

In your methodology you need to explain your approach to interview the private security guards working in the following conditions:

- Licensed vs non-licensed companies
- Large vs small companies
- International vs local companies
- Urban setting vs not urban setting
- Type of clients:
 - High risk sectors, such as extractive, maritime, agriculture
 - Other Companies/Hotels/Banks
 - Office Blocks
 - Residential areas
 - Industrial areas
 - Commercial Complex/Malls
- The study should be mindful of gender and gender inequalities, if any, and provide comparisons where needed

While names of companies may be collected during the surveys; the data will be collected and treated according to data protection and privacy regulations in Switzerland. Sensitive data (e.g. names, location, etc.) of companies and individuals will be anonymized for publication.

Research Activities under the project will include:

- Quantitative survey of minimum 1'000 private security personnel in different regions of Nigeria and in different contexts (such as urban, agribusiness, extractive, etc.)
- Analyzing findings and include them into a high-quality report;
- Key insights and policy recommendations;

Outreach Activities could include:

- Organizing a launch event in Nigeria and distribute the report to relevant stakeholders.

The Expected Deliverables are defined below:



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- Raw data (not anonymized, in Excel) of the survey (minimum of 1000 private security personnel)
- Detailed research report (PDF + Word format)
- An executive summary highlighting key findings and recommendations
- A concept note for the launch event of the publication (optional)
- A launch event in Nigeria (optional)

c. Eligible Costs

To be eligible, all costs must be:

- Indicated in the estimated budget proposal;
- Incurred during the implementation period;
- Necessary for the implementation of the project activities;
- Identifiable and verifiable - in particular, recorded in the accounting records and supported by financial documents;
- Reasonable, cost-effective, and comply with the principles of sound financial management, procurement and applicable legislation;
- Inclusive of direct VAT and taxes that have been paid in the project implementation but are not recoverable by the implementing partners.

N.B. Please **refer to annex IX. Eligible and non-eligible costs** for a full list of costs that are eligible and non-eligible under this call.

IV. Exclusion Criteria

Applicants will be excluded from participating in the selection process if:

- The organization does not comply with the eligibility criteria, as prescribed in point III of this Guidelines;
- The organization is unable to submit the administrative, financial, and legal documentation required by the procedure (See Project Proposal Template, Annex I - List of mandatory documents and section V.i Application Package, below);
- The organization or organization representatives are subject to a conflict of interests and/or are not compliant with the Lead Applicant Code of Conduct (See Annex III);
- The organization is affiliated, associated, or contracting entity of the Lead applicant or its Co-Applicants within the CAI Consortium and receives funding under it, with the exclusion of other FSTP procedures¹;
- The organization finds itself in one or more of the situations listed in Art. 136(1) of the EU Financial Regulation (E.G. the organization is bankrupt; in receivership; under suspension of payments; in an equivalent situation; has outstanding tax or social security obligations; grave professional misconduct etc.).
- The organization includes in its mandate or submitted activities, standards that are politically partisan, denominational, military, or contrary to human rights and environmental standards;
- The organization appears on international or European financial sanctions lists or is linked to entities/persons listed by the European Union, the United Nations, or other competent authorities (see: <https://www.sanctionsmap.eu/>).

¹ Entities not involved in the implementation of the Action, and therefore not receiving funds under it, would be eligible. This includes members of the International Code of Conduct Association which are not directly contributing to the Action's implementation.



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V. Application Process

i. Application Package

Applicants must complete and submit their Application package in English. The Application package **must be composed of:**

- **A Project Narrative Proposal** detailing the Project – See Annex I, Project Proposal Template (all sections must be filled up) - in English
- **A Project budget proposal** in € - See Annex II, Budget Proposal Template, (all relevant sections must be filled up) – in English.
- **All mandatory documents:**
 - Lead Applicant Anti-fraud/anti-corruption policy (signed) - see Annex V
 - Proof of registration of the organization
 - Bank statement or certification letter - in English
 - Annual report, including annual financial statements for the last financial year - in English.
 - Self-Evaluation on Policy and Procedures against Sexual Exploitation, Abuse and Harassment (SEAH) – see Annex XI - in English.

Additional documents may also be submitted to further strengthen the proposal, including:

- A sample of a report previously drafted
- Statute of the organization
- Organization's Strategic or operational plan
- Organizational chart
- Latest independent audit report
- Further annual reports, including annual financial statements for previous years (up to 3years)
- Financial procedures manual

N.B. The CAI reserves itself the right to demand additional documents before awarding the contract.

ii. Cross Cutting Issues: Human Rights-Based Approach, Gender Equality and Environmental concerns

Applicants are encouraged to utilize a Human Rights-Based Approach (HRBA) focusing on promoting and protecting human rights at every stage. This approach emphasizes the empowerment of right-holders, ensuring their active participation and engagement, while also holding duty-bearers accountable.

Gender perspectives must be systematically incorporated into all phases of project development and implementation. Projects should foster women's leadership and active participation, along with integrating gender aspects within their thematic scope, in alignment with the EU principles of gender equality. Applicants are also strongly encouraged to adhere to EU Environment policy regulations, promoting environmental responsibility and conservation, as well as mitigating potential adverse impact in their activities.

A gender responsive and environmentally sustainable approach ensures projects contribute to a more inclusive and ecologically responsible future.

VI. Selection procedure



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i. Selection Committee, Conflict of interest, Confidentiality and Data Protection

For this FSPT process, a specific Selection Committee is established to assess Applications received. The Selection Committee is composed of a maximum of 3 members, including Focal Points (FPs) of CAI Member organizations, in addition to internal or external experts if necessary. One of the members will represent the CAI member organization in Nigeria, to ensure Projects selected are relevant for the specific region and the approach is locally owned and driven. Any party with a potential conflict of interest will recuse themselves from assessing the relevant application².

At the beginning of the Scoring Meeting, the Selection Committee specifies its composition, their role in the CAI and the reason for their nomination by the relevant organizations.

Each Selection Committee member is bound by a declaration of impartiality and confidentiality (including absence of conflict of interest), to be signed before the start of the assessment as well as any other relevant commitment necessary to ensure compliance with EU standards.

- Conflict of interests include, but are not limited to, any personal, familial, or financial relationship with an applicant or any other interest that could compromise the impartiality of the selection procedure.
- Strict confidentiality is required from each participant to the selection procedure regarding the Project proposals, Applicants and selection procedure. By submitting an application package, Applicants agree to partially waive the right to confidentiality when it comes to the included documents, to allow the selection procedure to take place.

Applicants' personal data will be processed in accordance with the ICoCA's privacy policy, in compliance with the EU General Data Protection Regulation (GDPR) and the Swiss Federal Act on Data Protection (FADP).

ii. Procedural Steps and Transparency Mechanism

Initial screening process (7 working days): The process will be undertaken by a CAI designated focal point and will focus primarily on assessing whether the application complies with the eligibility criteria, whether exclusion criteria are applicable and if all mandatory documents are correctly included, to ascertain the completeness and accuracy of the submissions. Following this initial screening, the Application will progress to the second phase, overseen by the Selection Committee.

Application Evaluation (15 working days): The Selection Committee will assess Applications based on overall quality, relevance, and cost-effectiveness. In addition, the Committee will evaluate if Projects show sustainability as well as the ability to integrate cross-cutting issues. Applicants are expected to show technical and financial capacity, including by demonstrating prior experience, as well as the mechanisms that will ensure financial compliance, stability and long-term results.

- **Assessment Grid:** The Selection Committee reviews the applications based on comprehensive and transparent evaluation criteria. They then allocate a score and weight to each criteria(see Annex VI – Eligibility and Evaluation Criteria for Project Proposals). This grid will serve as a structured framework, facilitating a comprehensive analysis and evaluation.

² In case of conflict of interest, the evaluation will be done either by another organization of the CAI, or by an independent external expert.



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- **Scoring Meeting:** Committee members individually assess every application using the assessment grid and thus collectively assign scores. These scores are based on objective evaluation criteria, ensuring consistency, transparency and fairness in the assessment process. In case that two or more applications have the same scoring, there will be a separate reassessment of the applications in question by the Selection Committee.

Final Approval (5 working days): Upon completion of the evaluation, all score sheets are signed and submitted to the Steering Committee of the CAI for final validation. If no objections are raised by the Steering Committee members within 5 working days, the selection is considered approved.

Communication with Applicants: Following the completion of the review and selection process, successful and unsuccessful Applicants are notified via email.

Transparency Mechanism: In order to guarantee the transparency and fairness of the selection procedure, unsuccessful Applicants may request written feedback within 10 working days from the rejection notification. This request must specify the points on which the organization would like clarification. A reply in writing will be sent within 10 working days of receipt of the request. The reply will include the main reasons for rejecting the Application and might include specific comments from the Selection Committee for improvement. This is in line with FSTPs good practice, as well as the capacity-building component of the CAI.

N.B. The CAI reserves the right to change the timeline of the application process, as the evaluation period may vary depending on the number of applications received and following the donor's guidance on the process.

VII. Sub-grant Agreement

Following the decision on the award of a sub-grant, the Applicant will sign a Sub-grant agreement with ICoCA. The Sub-grant agreement will include the reporting package for narrative and financial reporting and procedures, as well as any guideline for monitoring and evaluation.

i. Oversight and Reporting

During the sub-granting period, **regular calls** will take place between the implementing partner and the CAI focal point/s. Should it be deemed necessary, online coaching on specific aspects of FSTP implementation will be provided, in accordance with the capacity-building component of the CAI.

At the end of the sub-granting period, and at the maximum 30 working days after the completion of the Project, the implementing partner will submit the narrative and financial reports for review and approval.

In general terms, the reporting will consist of:

- **Final Narrative report**, tracking jointly agreed indicators of project implementation and performance (see Annex VIII);
- **Project Financial report** with a detailed list of expenditures, accompanied by supporting documents for subsequent financial verification purposes (see Annex II).
- The financial report shall be accompanied by an **expenditure verification report** prepared in accordance with international auditing standards. The report must be issued by an external, independent, and qualified auditor (See Annex XII – TORs for expenditure verification). The related audit costs must be included in the budget at the time of application.



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The assessment and approval will be based on whether the reports fulfil the reporting requirements outlined in the Sub-grant contract. The implementing partner will be required to return any unused funds in accordance with the Sub-grant contract.

All approved reports, contractual documents, and correspondence will be archived accordingly.

Implementing partners shall keep all records, accounting and supporting documents for a period of 5 years following the receipt of the last payment and, in any case, until any on-going audit, verification, appeal, litigation or pursuit of claim has been disposed of. The implementing partner authorizes CAI and the European Commission, the European Court of Auditors or any other competent authority to access project-related documents and spending proofs.

ii. Monitoring and Evaluation

a. Additional Components of Monitoring and Evaluation Process

Identifying the Indicators: The CAI focal point/s will collaborate with implementing partners to identify key indicators that will be tracked and reported throughout the project duration.

Risk Assessment and Mitigation Measures: Implementing partners will identify risks and corresponding mitigation measures which will be assessed and monitored during the sub-grant period and evaluated at the end of the project.

Lessons learned and ex-post evaluation: Implementing partners are expected to actively engage in evaluation activities by sharing insights and experiences from their implementation efforts. A satisfaction survey will be sent to the implementing partner in order to improve the FSTP process. Implementing partners are required to complete it and send it back no later than 15 working days after receipt. A follow-up call might be organized between the implementing partner and the CAI focal point/s, if considered useful to discuss the results of the survey and further successes, challenges, and lessons learned.

Additionally, implementing partners are expected to be prepared to participate in further review exercises by the CAI or the Contracting Authority (e.g. the European Commission).

VIII. Process Step-by-Step

The following table shows the chronological steps of the application and reporting process.

Steps	Description
1. Call for proposals	<p>Call for Proposals will be open on 30.01.2026 at 8:00 CET.</p> <p>Applications must be submitted in English alongside all mandatory documents to the following email address: fstp@icoca.ch. Mandatory documents can be submitted in English. If mandatory documents are missing, Applicants will be excluded. In exceptional circumstances, Applicants will be notified before being excluded and must provide the required documents as soon as possible.</p>
2. Q&A	<p>Applicants might submit questions in writing to the following email address: fstp@icoca.ch until 14.02.2026 until 11:59 CET. Please indicate "Question FSTP Reference Number FSTP_ECAI_NIG_WC" in the subject of the email. The CAI has no</p>



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	<p>obligation to provide clarifications for questions received after this delay. Questions are generally answered by email. Should a question be considered relevant by all Applicants, the response will be made public on the ICoCA website.</p>
3. Deadline for submission	<p>Deadline to submit applications is 01.03.2026 at 23.59 CET.</p> <p>Proposals should be submitted to the following email address: fstp@icoca.ch</p>
4. Selection and Approval	<p>Successful and Unsuccessful Applicants will be notified via email upon completion of the review and selection process.</p> <p>Unsuccessful Applicants may request written feedback within 10 working days from the notification to the following email address: fstp@icoca.ch.</p> <p>Deadline for Notification is 31.03.2026.</p> <p>A Sub-grant contract is prepared and signed tentatively within 15 working days after the successful Applicants are notified.</p> <p>The funds will be transferred in one or several instalments depending on the duration and the amount awarded for the Project, in accordance with the Sub-grant contract.</p>
5. Reporting and follow up	<p>At the end of the sub-granting period, the implementing partner submits the narrative and financial reports for review and approval no later than 30 working days after the completion of the project.</p> <p>A satisfaction survey is sent to the implementing partner in a view to improve the FSTP process and must be completed no later than 15 working days after receipt. A follow-up call, to discuss the results of the survey, might be organized if deemed useful.</p>

IX. List of Annexes

- **Annex I:** Project narrative proposal template
- **Annex II:** Project budget proposal and financial report template
- **Annex III:** ICoCA Code of conduct
- **Annex IV:** Declaration of honor
- **Annex V:** ICoCA Anti-fraud/anti-corruption policy
- **Annex VI:** Eligibility and Evaluation criteria for Project Proposals
- **Annex VII:** Progress Report template
- **Annex VIII:** Final Narrative Report template
- **Annex IX:** Eligible and non-eligible costs
- **Annex X:** Self Evaluation on Policy and Procedures against Sexual Exploitation, Abuse and Harassment (SEAH)
- **Annex XI:** Visibility requirements checklist
- **Annex XII:** TORs for expenditure verification



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