

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

GUIDELINES FOR APPLICANTS

CSO LED ENGAGEMENT IN NIGERIA

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

Date of Publication of the Call for Proposals	03.09.2026
Deadline for submission	03.10.2026
Sub-grant Budget	10'000€ per Project selected
Project Duration	Min 4 months – max 6 months
FSTP Reference Number	FSTP_ECAI_NIG_CLE

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.



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 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.



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.

Projects funded under this Call must have a clear advocacy objective and seek to contribute to concrete change in policies, laws, regulations, institutional practices and/or corporate behaviour in Nigeria. Applicants may propose advocacy at the national, regional or sectoral level and may work with affected communities, workers, civil society organisations, companies, public authorities, regulators, policymakers and other relevant stakeholders.

The Call particularly welcomes projects addressing Human Rights Due Diligence (HRDD) associated with the procurement and use of Private Security Providers (PSPs). This may include advocacy targeting international companies operating in or sourcing from high-risk sectors, such as extractives, infrastructure and agriculture, to adopt responsible security contracting and due diligence practices. Projects may also include promotion of stronger legal and policy frameworks and/or effective implementation of existing standards, corporate accountability, meaningful stakeholder engagement, prevention and mitigation of human rights impacts, transparency and disclosure, and access to remedy.

II. Financial Allocations

Under this specific sub-grant, the allocated amount for the project is **€ 10,000**.

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.

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 a demonstrated capacity in advocacy, policy engagement and/or corporate accountability
- 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 4 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

Scope of Work and Methodology, List of Activities and Deliverables

The objective of this FSTP sub-grant is to support advocacy initiatives that seek to strengthen Human Rights Due Diligence (HRDD), corporate accountability and respect for human rights in Nigeria. Projects should seek to contribute to concrete changes in policies, regulations, institutional practices and/or corporate behaviour, with particular attention to the prevention and mitigation of human rights and environmental impacts linked to business activities. The project should have a clearly defined advocacy objective, target audience and pathway to change. Applicants are expected to develop proposals that respond to the identified scope and objectives of the Call and demonstrate a clear link between the issue identified, the advocacy objective, the stakeholders targeted, the activities proposed and the intended change. The activities and deliverables listed below are illustrative and applicants may propose additional or alternative



activities where these are clearly justified and directly support the proposed advocacy objectives.

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.

Advocacy Activities under the Project May Include (amongst other things)

- Engaging policy-makers, public authorities and regulators;
- Engaging companies, investors, business associations and other private-sector stakeholders;
- Organising policy dialogues, roundtables, consultations and stakeholder meetings;
- Building or strengthening civil society coalitions and networks;
- Advocating for stronger HRDD laws, policies, regulations or institutional frameworks;
- Advocating for improved corporate HRDD policies and practices;
- Promoting transparency and disclosure concerning corporate human rights impacts and due diligence processes;
- Advocating for effective prevention, mitigation and remediation of human rights impacts;
- Engaging with national, regional and international policy processes where relevant;
- Developing strategic communications and public awareness campaigns; and

Outreach and Communications Activities May Include

- Organising advocacy events, policy dialogues, roundtables or public events;
- Media engagement and strategic communications;
- Public awareness or digital campaigns;
- Webinars and other public-facing events;
- Engagement with relevant national, regional and international networks; and
- Joint advocacy activities with CAI Consortium Members and other relevant partners.

Expected Deliverables

The specific deliverables should be determined by the proposed advocacy strategy and objectives. Depending on the project, they may include:

- **Advocacy strategy or campaign plan**, setting out the advocacy objective, key targets, messages, activities and intended change;
- **Policy, legal or corporate accountability analysis** addressing the identified HRDD or responsible security contracting issue;
- **Policy briefs, position papers or advocacy recommendations** aimed at relevant decision-makers, companies, regulators or other stakeholders;
- **Stakeholder engagement activities and outputs**, such as consultations, bilateral meetings, policy dialogues, roundtables or workshops with affected communities, workers, companies, public authorities, regulators, policymakers and/or other relevant stakeholders;
- **Corporate engagement outputs**, including recommendations, commitments or documented engagement with companies concerning responsible security procurement, contracting and HRDD practices;

- **Advocacy and communications materials**, such as campaign materials, public statements, media content, briefings, digital communications or other targeted advocacy products;
- **Coalition-building or networking outputs**, where relevant, including joint advocacy initiatives, statements or platforms involving civil society and other stakeholders;
- **Documentation of advocacy outcomes and progress**, including policy-maker, regulator or corporate responses, commitments, changes in policies or practices, or other evidence of progress towards the project's advocacy objective; and
- **Final narrative and advocacy outcome report**, summarising activities undertaken, results achieved, challenges encountered, lessons learned and recommendations for continued advocacy.

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

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.

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/>).

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:**
 - ICoCA Code of Conduct and Values (signed) – see Annex III
 - Declaration of honour (signed) – see Annex IV
 - ICoCA 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 X - in English.

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

- A sample of a previous advocacy, policy, legal, research or communications product relevant to the proposed project.
- 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

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

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.

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.
- **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.



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the European Union**

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.

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.



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Steps	Description
1.Call for proposals	Call for Proposals will be open on 03.09.2026 at 8:00 CET. 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.
2. Q&A	Applicants might submit questions in writing to the following email address: fstp@icoca.ch until 17.09.2026 until 11:59 CET. Please indicate "Question FSTP Reference Number FSTP_ECAI_NIG_CLE" in the subject of the email. The CAI has no 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.
3.Deadline for submission	Deadline to submit applications is 03.10.2026 at 23.59 CET. Proposals should be submitted to the following email address: fstp@icoca.ch
4.Selection and Approval	Successful and Unsuccessful Applicants will be notified via email upon completion of the review and selection process. Unsuccessful Applicants may request written feedback within 10 working days from the notification to the following email address: fstp@icoca.ch. Deadline for Notification is 03.11.2026. A Sub-grant contract is prepared and signed tentatively within 15 working days after the successful Applicants are notified. 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.
5. Reporting and follow up	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. 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.

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