

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

## GUIDELINES FOR APPLICANTS ACCOUNTABILITY STUDY

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

<b>Date of Publication of the Call for Proposals</b>	02.03.2026
<b>Deadline for submission</b>	02.04.2026
<b>Sub-grant Budget</b>	25.000€ per Project selected
<b>Project Duration</b>	Min 3 months – max 12 months
<b>FSTP Reference Number</b>	FSTP_ECAI_NIG_ACC

**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 for better regulations, measures and processes in the use of PSPs at the sectorial, national, regional, and international levels.

Together, this action 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.

The project proposals must contribute to the development of a country-based report on accountability venues for serious human rights and environmental violations (A2.2.1) as well as conduct advocacy efforts at the national, regional and international level (A3.1.2).

### II. Financial allocations

Under this specific sub-grant, the **allocated amount per Project will be € 25.000.**

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. An Applicant might demand a higher budget, in case exceptional circumstances require a higher level of financial support in order to achieve the objectives. This demand must be duly justified.

Only **1 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 achieving 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 in this specific call;
- Be a registered legal entity in Nigeria;
- Have been operational for a minimum of 3 years;
- Have a demonstrated capacity to conduct independent and collaborative research, preferably including through interviews;
- Have previous experience in drafting policy/legal papers/briefings or reports, preferably in a relevant field (human rights, corporate accountability, private security regulations);
- Have a functional accounting and bookkeeping system enabling the accurate recording, classification, and reporting of all project-related financial transactions.

In addition, preference will be given to applicants who demonstrate:

- A good knowledge of the Nigeria judicial system and applicable national and international law;
- Previous experience in organizing events and active in national / regional networks.

### **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 12 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**

**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 objective of this FSTP sub-grant is to conduct a research project culminating in the publication and launch of a final comprehensive study on accountability venues for corporate international crimes in Nigeria.**

**The Scope of work and methodology is defined below:**

The study must undertake a meticulous and innovative examination of the various pathways at the domestic, regional and international levels to achieving redress for victims of corporate international crimes in Nigeria. Corporate international crimes are to be understood as serious human rights and environmental violations perpetrated by corporate entities.

The study must thoroughly explore how to hold companies, including PSPs, liable for these crimes in Nigeria and before regional and international mechanisms. The study must encompass both a theoretical perspective and a practical dimension and must emphasize any legal loopholes.

The study should include, at least, the following issues:

- criminal, civil, administrative liability of companies (including any specific regulations provided for PSPs) in Nigeria (this including legal frameworks and jurisprudence);
- criminal, civil liability of companies' personnel in Nigeria (this including legal frameworks and jurisprudence);
- venues for justice and redress at the regional and international levels (including applicable treaties and competent judicial, quasi-judicial and non-judicial mechanisms);
- actual or potential legal and practical obstacles and challenges to the implementation of applicable laws and legal frameworks (including immunities, amnesties, legal gaps, absence of victims and witnesses' protection and/or support, lack of accessibility, high costs and/or length of proceedings, etc.);
- a comprehensive comparative analysis of pathways identified to obtain justice and reparation in Nigeria and at the regional and international levels when applicable in Nigeria.

**The expected activities are defined below:**

1. Research activities:
  - identifying and reviewing relevant international, regional and domestic legal frameworks, doctrine and case-law;
  - identifying and analyzing actual or potential legal and practical obstacles and challenges to implementation of applicable laws affecting access to justice for victims;
  - conducting both desk research and interviews with relevant practitioners;
2. Drafting activities
  - analyzing findings and include them into a high-quality, publishable report;
  - include key insights and policy recommendations;
  - preparing a publication-ready report (including overseeing the layout/design and proofreading);
3. Outreach activities
  - Publication of the report;
  - Organizing a launch event in Nigeria and distribute the report to relevant stakeholders.

**The expected deliverables are defined below:**

- A detailed research report ready for publication (PDF + Word format)
- An executive summary highlighting key findings and recommendations
- A concept note for the launch event of the publication
- A launch event in Nigeria.

### 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;
- 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. Eligibility in 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 procedures<sup>1</sup>;
- The organization is 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 has in its mandate or submitted activities 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:**
  - Lead Applicant Anti-fraud/anti-corruption policy (signed) - see Annex V
  - Proof of registration of the organization - in English.
  - 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

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<sup>1</sup> 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.

- 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 each FSPT process, a specific Selection Committee is established to assess Applications received. The Selection committee is composed of 3 members: 1 member from TRIAL International, 1 member from ICoCA, 1 member of AFRILAW the CAI member organization in Nigeria. The latter ensures the Project selected is 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 application<sup>2</sup>.

At the beginning of the Scoring Meeting, the Selection Committee specifies its component, 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 (including absence of conflict of interest) and confidentiality to be signed before starting the assessment and any other relevant commitment necessary to ensure compliance with EU standards.

- Conflict of interest include, but is 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 Application package, Applicants agree to partially waive the right to treat the included documents as confidential, to allow the selection procedure to take place.

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

Applicants personal data will be processed in accordance with the [Lead Applicant 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 focused 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 integrate cross-cutting issues. Applicants are expected to show technical and financial capacity – including by demonstrating prior experience, as well as mechanisms to ensure financial compliance, stability and long-term results.

- **Assessment Grid:** The Selection Committee reviews the applications based on comprehensive and transparent evaluation criteria, and allocate to each criteria a score and a weight (see Annex VI – Eligibility and Evaluation Criteria for Project Proposals). This grid serves as a structured framework, facilitating a comprehensive analysis and evaluation.
- **Scoring Meeting:** Committee members individually assess every application using the assessment grid and collectively assign scores accordingly. 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 separate reassessment of 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 any Steering Committee member 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 awarding of a sub-grant, the Applicant will sign a Sub-grant agreement with TRIAL International. 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.

**Projects with a duration of 12 months** are required to submit a **Progress report** (see Annex VII) after the first 6 months of implementation. This report should provide a detailed update on the status of project activities, achievements, and any challenges encountered. Approval of this progress report is a prerequisite for the release of further financial disbursements.

**At the end of the sub-granting period**, and 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 TRIAL International, 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 on 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 a view 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 in 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 evaluation 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
<b>1. Call for proposals</b>	<p>Call for proposals will be open on 02/03/2026 at 12:00 CET.</p> <p>Applications must be submitted in English, alongside all mandatory documents to the following email address: <a href="mailto:fstp@trialinternational.org">fstp@trialinternational.org</a>. If mandatory documents are missing, Applicants will be excluded. In exceptional circumstances, Applicants will be notified before exclusion, and must provide the required documents as soon as possible.</p>
<b>2. Q&amp;A</b>	<p>Applicants might submit questions in writing to the following address: <a href="mailto:fstp@trialinternational.org">fstp@trialinternational.org</a> until 16/03/2026 until 12:00 CET. Please indicate "Question FSTP Reference Number FSTP_ECAI_NIG_ACC" 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 Co-Applicants website.</p>
<b>3. Deadline for submission</b>	<p>Deadline to submit applications is <b>02/04/2026 at 23:59 CET</b>.</p> <p>Proposals should be submitted to the following email address: <a href="mailto:fstp@trialinternational.org">fstp@trialinternational.org</a></p>
<b>4. Selection and Approval</b>	<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: <a href="mailto:fstp@trialinternational.org">fstp@trialinternational.org</a>.</p> <p>Deadline for notification is 20/05/2025 at 12:00 CET.</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>
<b>5. Reporting and follow up</b>	<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 <b>30 working days</b> after the completion of 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 <b>15 working days</b> 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:** Lead Applicant Code of conduct
- **Annex IV:** Declaration of honor
- **Annex V:** Lead Applicant 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