

CFSF Signs MOU with UtoU for 3-Year (2026-2028) Multisector Project Implementation in Nigeria

Memorandum of Understanding

Between

Citizens Free Service Forum CFSF (COP)

And

Public Services International (PSI),

Building and Wood Workers' International (BWI),

International Union of Food, Agriculture, Hotel, Restaurant, Catering, Tobacco and Allied Workers'

Associations (IUF)

regarding

Multisector Project, Nigeria

Union to Union project No. 60670

The Citizens Free Service Forum (CFSF) has signed a memorandum of understanding with the Union to Union (UtoU) for implementation of the Union's Multisector projects identified as Union to Union project No. 60670 in Nigeria.

Union to Union Sweden is a Swedish non-profit organization that coordinates the international development work of Sweden's trade union movement. Its main goal is to help build **strong, democratic trade unions** and promote **decent work, fair wages, safe workplaces, and workers' rights** around the world.

This MoU covers the practical aspects of implementing the UtoU funded project including objectives, targets, budgets, applicable templates.

The implementing partners of the project are the Public Services International (PSI), Building and Wood Workers' International (BWI), and the International Union of Food, Agriculture, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Associations (IUF). The project starts on 1 March 2026 and closes out on 31 December 2028.

Under the terms, the CFSF will guarantee the financial integrity of the project by managing the funds and reporting, ensuring compliance and audits, and also coordinate with a National Project Committee (NPC) which is also set up under the project in their strategic oversight work.

As the coordinating partner, the role of the CFSF as clearly outlined in the MOU are the following:

- Prepare regular reports on the use and status of the project funds for the NPC, and the participating Global Unions / Sector Initiative coordinators.
- Provide overview of the expenditure on monthly basis to be provided 3 working days prior to the NPC meeting in the agreed expenditure overview form and updated by the first week of the calendar month.
- Responsibility for the overall financial management, including elements of financial internal control and agreement compliance, as well as coordination and oversight at the overall project financial level. The CFSF is also, where applicable, responsible for certain administrative and organisational functions.
- Managing the administration of the accounts' finances of the project for its relevant activities, in close cooperation with the project Sector Initiative coordinators, the Global Unions and the NPC, based on the approved budget.

Because of its track-record in financial integrity, the key financial functions of the CFSF include to manage the project bank account, execution of project payments on request by the Sector Initiative project coordinators and/or the relevant Global Unions, and monitoring of the spending rate and the cash flow, so as to be able to do budget forecasting. The COP also prepares the final financial project reports for Union to Union.

CFSF will provide financial quality assurance, including through solid internal controls and by maintaining transparency and accountability in financial management.

Other roles of the organisation are:

- Handling of legal and national statutory financial requirements in the country, contracting and managing the annual audits of the project, support and check if procurement procedures are followed, ensuring anti-corruption awareness and complaints mechanisms, monitoring and alerting on possible risks associated with the project and its activities, and communicate with relevant stakeholders like authorities, supporting organisations and back donors.
- The CFSF will also follow up on the schedule for requesting funds transfers from UtoU, once there is an agreed implementation schedule with UtoU. To facilitate this, implementing partners will submit a workplan and planned expenditure based on the expected tranches corresponding to 25%, 75%, and 100% of the funds to be received during the project year.
- The CFSF will also prepare regular reports on the use and status of the project funds for the NPC, and the participating Global Unions / Sector Initiative coordinators.
- Overview of the expenditure on monthly basis to be provided 3 working days prior to the NPC meeting in the agreed expenditure overview form and updated by the first week of the calendar month.

- The CFSF will coordinate the convening of - and participates in - the National Project Committee (NPC) at least 3 times a year, which oversees the project implementation at the multi-sectoral level. The CFSF reports to UtoU, as well as to the NPC on their work.
- The CFSF will have regular contacts with the Sectoral Initiative project Coordinator(s) to ensure a smooth financial project execution where needed.
- The CFSF will also employ or assign the required qualified staff for the project's financial management, internal control, compliance and administration.

The project also sets up a Sectoral Initiative Committee (SIC) comprising the leadership of the implementing unions whose role includes:

- Manage the planning and implementation of the sector activities.
- Set up and convene their SIC, composed of representatives of the of the Swedish supporting Unions, the Global Union and participating unions as well as the project coordinator(s).
- Promote local union ownership, financial oversight of the Sectoral Initiative, project planning, monitoring, evaluation and learning.
- Discuss and agree on annual work (activity) plans. The main responsibility for the annual planning lies with the sectoral Global Union, in cooperation with the SIC and the supporting Swedish unions.
- Discuss and agree on a set of indicators for the Sector Initiative.
- Ensure the project is carried out as planned, assess progress and address any sector-specific issues.
- Where needed, suggest budget changes to the project, to be shared with UtoU through the CFSF.
- Facilitate active engagement and ownership of national unions in implementation and decision making.
- Track budget utilisation of the SI and ensure compliance
- Meet for urgent matters if needed.