

Athens, 2 October 2026

**Global Water Partnership – Mediterranean (GWP – Med), legally and lawfully  
represented by the non-profit society  
MEDITERRANEAN INFORMATION OFFICE FOR ENVIRONMENT, CULTURE AND SUSTAINABLE  
DEVELOPMENT – MIO ECSDE**

ANNOUNCES THE PRESENT 66/2026/GWP-Med  
CALL FOR OFFERS FOR THE PROVISION OF

AUDIT SERVICES FOR THE FINANCIAL STATEMENTS OF GWP-MED FOR  
THE PERIOD 1/1/2026 to 31/12/2028 (3 financial years)

**SUBMISSION OF OFFERS BY: 23 October 2026, at 17:00h Athens Greece time.**

**MAX AVAILABLE BUDGET: 21.000 € plus VAT for all 3 years in total**

**AWARD CRITERION:** The Most Economically Advantageous offer with criterion the lowest price for offers satisfying the Selection Criteria.

This amount **excludes** VAT but **includes** all other costs, income taxes, and any other amount payable or cost that may be required for the completion of the work/service, including travel-related costs.

### **Description of the Assignment**

In the context of its annual program activities, GWP-Med is announcing the present Call for Offers for the provision of **AUDIT SERVICES** for its Annual Financial Statements for the periods 1/1 – 31/12/2026, 1/1-31/12/2027, 1/1-31/12/2028 (3 years – 3 Financial Statements).

- **Expected Annual Turnover for the year ending 31 December 2026: Euro 3,5 to 4,2 mil**
- **Expected Annual Turnover for the years ending 31/12/2027 and 31/12/2028: Euro 4 mil**

The details for the requested audit services are defined in ANNEX 3 of the present document.

### **Procurement**

The procurement will proceed having regard to:

- General principles of EU law on procurements.

- Internal Rules and Regulations of MIO-ECSDE/GWP-MED which can be found at <https://mio-ecsde.org/about-us/our-accountability> and <https://www.gwp.org/en/About/who/Governance-Funding/>.
- The present CALL FOR OFFERS and its supporting documents.

## Offer Submission

Interested participants should submit their offer electronically including the following:

**Folder A** containing the:

1. **Copy of professional license and registration in SOEL.**
2. **Table of related audits performed in the last 3 years.**
3. **Solemn Self Declaration (Annex 1)**

**Folder B (password protected)** containing: **Financial offer** (Annex 2)

**Please read carefully the section “How to submit an offer” of the present call, on how exactly you are required to submit your offer**

Offers must be submitted for the entire Assignment.

Offers for part of the Assignment will not be accepted.

The Participants shall bear all costs associated with the preparation and submission of their offer.

The Contracting Authority will in no case be responsible or liable for such costs, whatever the conduct or outcome of the procedure.

The Contracting Authority will neither be responsible for, nor cover, any expenses or losses incurred by the participants for any site visits and inspections or any other aspect of their offer.

The Contracting Authority may ask Participants to submit supporting documents concerning their offer (references, certificates, publications etc.)

The language of this procedure, the tender documents and the offers is Greek and English. Any documentation (certificates, etc) submitted in any other language should be accompanied by a translation in English, certified by a lawyer or public authority.

## Deadline for submission of offers

The **deadline** for submission of offers is set to be **23 October 2026, at 17:00h Athens Greece time.**

The successful participant will be informed within 10 working days following the submission deadline.

The results of the present call for offers will be published at the GWP-Med Website <https://www.gwp.org/en/GWP-Mediterranean/>

## Clarifications

1. **Clarifications on the published Call for Offers**

Requests for clarifications should be submitted by email, the latest, seven (7) days before the closing date of this call for offers.

The answers / additional information will be published on the website of GWP-Med four (4) days before the closing date of this call for offers.

## 2. Clarifications during the (technical and financial) evaluation of offers

The Contracting Authority may, during the evaluation of offers, ask the Participants to provide clarifications on the documents submitted with their offers, within reasonable time.

Any clarifications and/or additional documents submitted by the Participants not in the context of a request for clarifications posed by the Contracting Authority are not taken into account for the evaluation of offers.

During the evaluation of offers the Contracting Authority, by applying the principles of equal treatment and of transparency, may request from participants, when the information or the documentation they are obliged to submit are or appear incomplete or wrong, including those in the Solemn self-declaration, to submit, to complement or to clarify the relevant information or documentation, within a time-frame of at least 10 calendar days, with a maximum of 20 calendar days from the date the participants receive the relevant request from the Contracting Authority.

### Eligibility Conditions – Participation Requirements

Participation in the present call for offers is open, on equal terms, to any natural or legal person or entity who meet the legal, financial and technical conditions laid down in this Call where they possess adequate professional experience and capacity.

### Grounds for exclusion – disqualification (ON/OFF)

Participants should verify by submitting a **solemn declaration** (annexed to the present Call) that they are not bankrupt or subject of proceeding for a declaration of bankruptcy, that they are in good standing, operate under no legal restrictions, are not under any liquidation procedure or the subject of proceedings for declaration of liquidation or any similar situation and that they have not been convicted for any one of the following legal offences: participation in a criminal organization, corruption, bribery, fraud, money laundering, terrorist, child labour and human trafficking.

Please refer to the **Solemn Self-Declaration Statement in Annex 1 which should be filled in and signed as indicated.**

**Failure to comply with the requirements included in the Self Declaration is considered ground for exclusion.**

### Selection Criteria (Pass/Fail)

Interested applicant - audit companies:

- Must have a professional license and be members of the Body of Certified Public Accountants (SOEL) established by article 1 of p.d. 226/1992 (A '120). (Proven through a Copy of professional license and registration in SOEL)
- Previous experience in certifying financial statements of civil non-profit societies in the last 3 years and /or projects financed by international organizations. To demonstrate experience participants are requested to submit a table of related audits performed in the last 3 years (at least 5 related audits).

**Failure to provide the minimum required qualifications is considered ground for disqualification.**

### **Awarding Criterion and Evaluation Process**

Award criterion is the Most Economically Advantageous offer with criterion the lowest price for offers satisfying the Selection Criteria.

### **Contract Price and Deliverables**

The maximum fee for this assignment is 21.000 EUR excluding VAT. This amount includes all other costs, income taxes and any other amount payable or cost that may be required for the completion of the work/service.

GWP-Med may order additional services from the successful candidate to complement the tasks described if specific needs arise that cannot be anticipated at this moment. In any case the value of any additional service requested cannot exceed 50% of the amount of the present call.

### **Termination / cancelation / repetition / reformulation of the procurement procedure**

Termination of a procurement procedure, partial cancellation and repetition of a procedure, reformulation of procedure results.

1. GWP-Med/MIO-ECSDE may, by a reasoned decision, and after the opinion of the competent body, cancel the procurement procedure by annulling the respective Call, either due to failure to submit a tender or the rejection of all tenders or the exclusion of all Participants in accordance with the terms and conditions of the Call.
2. Cancellation of the procurement procedure may take place by a reasoned decision of the GWP-Med/MIO-ECSDE, in the following cases:
  - i. due to the irregularity of the procurement procedure
  - ii. if the financial and technical parameters related to the award process have changed substantially and the execution of the contractual object is no longer of interest to GWP-Med/MIO-ECSDE
  - iii. if due to force majeure, the contract cannot be properly executed
  - iv. if the tender selected is deemed not economically advantageous
  - v. in case of expiry of the bids
  - vi. in case the needs of GWP-Med/MIO-ECSDE and / or of the beneficiary (-ies) of the project have changed
  - vii. in case the circumstances have changed resulting in the inability to deliver the contract / project (eg local community reactions, inability to fund, etc.).
  - viii. in case of other imperative reasons of public interest such as for purposes of public health or environmental protection.

3. If errors or omissions are found at any stage of the award procedure, the GWP-Med/MIO-ECSDE may, after the opinion of the competent body, either cancel the proceedings partially or reshape the outcome accordingly or decide to repeat the procedure from the point where the error occurred. or omission.
4. GWP-Med/MIO-ECSDE also reserves the right, after the opinion of the competent body, to decide, in addition to the cancellation of the procurement procedure or the annulment of the Call, the repetition of any phase of the concluding procedure, as well, with or without modifying its terms or recourse to the negotiation process, provided it is in conformity with the Internal Rules and Regulations of GWP-MED /MIO-ECSDE.
5. Under no circumstances shall GWP-MED /MIO-ECSDE be obliged to pay to Participants any compensation for expenses or other positive or consequential damages that may have been incurred by their participation in the proceedings.

## Objections

Objections against any act of the Contracting Authority can be submitted within five (5) days from the notification of the Contracting Authority's act.

An objection to the call for offers can be submitted within a period that extends up to half the period from the publication of the call in the Contracting Authority's website and the final date of submission of offers. For the calculation of this period's deadline, the dates of the publication of the call and the submission of the offers are considered. Objections are submitted in written, by courier, by fax or by email.

Objections are submitted to the Contracting Authority, which shall decide within ten (10) days from the notification of the objection. In the event of an objection to the call for offers, the Contracting Authority shall decide in any case before the closing date for the submission of offers. In case the Contracting Authority has not answered within the above deadline, the rejection of the objection is presumed.

## How to submit an offer

**The submission of offers can will be done electronically via e-mail.**

Therefore, you are kindly requested to prepare and send to [procurement@gwpmed.org](mailto:procurement@gwpmed.org) an email writing in the email subject line: Call for Offers 66/2026/GWP-Med, before the above-mentioned closing date for submission of offers the following two folders:

1. A compressed folder (**Folder A**) (.zip or .rar) containing the Copy of professional license and registration in SOEL, table of related audits performed in the last 3 years, the Solemn Declaration and any other supporting documents.
2. A **password-protected** compressed folder (**Folder B**) (.zip or .rar) containing only your financial offer. The password for opening the password protected folder with your financial offer should be sent to the same email address ONLY at the request of the Contracting Authority which will send a follow up email to all participants that their technical offer has passed the technical evaluation.

**In case the password is sent together with the offer file, the offer will be rejected.**

**In case the financial offer is not password protected, the offer will be rejected.**

Offers submitted after the specified date and time shall not be taken into consideration.

The Contracting Authority bears no liability whatsoever for any late delivery of offers or for the contents of its accompanying folders.

For any clarification on the present call for offers please address:

Mr. Alexis Filias | e-mail: [alexis.filias@gwpmed.org](mailto:alexis.filias@gwpmed.org)

The present call for offers is posted on the website of GWP-Med ([www.gwp-med.org](http://www.gwp-med.org)).

The Chairman of GWP-Med/MIO-ECSDE

Prof. Michael J. Scoullas