



**BRAZILIAN NAVY  
BRAZILIAN NAVAL COMMISSION IN EUROPE - BNCE**

**PUBLIC TENDER 019/2026**

**REVERSE E-AUCTION**

**INITIAL DETAILS**

a) Object: Supply of spare parts for the Brazilian Navy Submarines class Riachuelo;

b) Estimated price: USD 805,425.87;

Item	Our Reference	NSN	Quantity	Estimated Price USD
1	PG71200-2025-02230	5945-14-426-0808	24	4,469.65
2	PG71200-2025-02233	4730-14-585-8600	3	205.27
3	PG71200-2025-02235	5330-14-593-9069	4	3,324.28
4	PG71200-2025-02236	4730-14-593-7269	3	2,575.41
5	PG71200-2025-02237	5340-14-597-5429	8	113,359.62
6	PG71200-2025-02241	4820-14-595-4669	1	14,422.06
7	PG71200-2025-02242	4820-14-606-5926	1	285,286.96
8	PG71200-2025-02243	5330-14-281-6189	1	193.84
9	PG71200-2025-02244	5331-14-475-7204	4	167.65
10	PG71200-2025-02248	9390-14-406-6928	4	894.35
11	PG71200-2025-02249	5305-14-485-9822	6	938.84
12	PG71200-2025-02250	5360-14-552-7271	7	35,883.91
13	PG71200-2025-02251	5360-14-584-2834	1	602.94
14	PG71200-2025-02252	5315-14-593-6255	1	1,426.78
15	PG71200-2025-02254	5330-14-598-5861	16	11,996.51
16	PG71200-2025-02255	5330-14-594-8389	2	2,147.29
17	PG71200-2025-02256	5330-14-602-5253	6	21,109.84
18	PG71200-2025-02257	5307-14-603-9229	28	2,405.39
19	PG71200-2025-02264	5330-14-586-0537	1	790.35
20	PG71200-2025-02265	5310-14-587-9976	1	105.97
21	PG71200-2025-02266	4730-14-593-7182	3	1,550.51
22	PG71200-2025-02267	4130-14-597-4677	1	7,547.65
23	PG71200-2025-02268	5330-14-596-9981	1	155.06
24	PG71200-2025-02269	5307-14-594-4554	152	21,152.99
25	PG71200-2025-02270	3040-14-595-5310	1	7,463.72
26	PG71200-2025-02271	7330-14-587-9368	2	604.71

27	PG71200-2025-02272	4330-14-603-0454	1	8,925.85
28	PG71200-2025-02275	4730-14-581-7340	8	9,929.41
29	PG71200-2025-02276	5330-14-585-1906	5	555.35
30	PG71200-2025-02280	4730-14-593-7375	3	3,461.29
31	PG71200-2025-02281	5330-14-593-7398	2	3,759.23
32	PG71200-2025-02282	5340-14-598-3748	4	40,522.59
33	PG71200-2025-02283	5340-14-594-9589	1	3,580.91
34	PG71200-2025-02284	4130-14-603-3419	2	151.62
35	PG71200-2025-02285	5340-14-607-1739	8	10,385.10
36	PG71200-2025-02290	5310-14-537-7007	4	264.71
37	PG71200-2025-02291	5330-14-582-1654	8	13,532.80
38	PG71200-2025-02293	5310-14-587-9975	1	167.93
39	PG71200-2025-02294	5360-14-587-9977	1	1,088.87
40	PG71200-2025-02295	5330-14-586-4327	1	292.15
41	PG71200-2025-02300	5330-14-594-8399	1	2,630.66
42	PG71200-2025-02302	5330-14-595-8376	1	2,024.65
43	PG71200-2025-02304	5331-14-568-2209	1	110.50
44	PG71200-2025-02305	5360-14-595-4697	1	422.12
45	PG71200-2025-02308	5330-14-475-7205	4	178.49
46	PG71200-2025-02311	5310-14-552-7490	7	4,615.39
47	PG71200-2025-02312	5340-14-525-3823	14	111,059.86
48	PG71200-2025-02313	4820-14-584-2858	1	1,718.01
49	PG71200-2025-02316	5330-14-591-1274	2	8,344.80
50	PG71200-2025-02317	4820-14-590-1665	1	13,109.00
51	PG71200-2025-02318	4820-15-179-4701	2	130.12
52	PG71200-2025-02319	5330-14-596-7017	26	464.94
53	PG71200-2025-02321	5307-14-597-3261	144	22,534.43
54	PG71200-2025-02323	5340-14-594-8767	1	683.54

c) All time references in the tender are UK time;

d) Deadline for submission and opening of the initial proposals: **01/07/2026 at 14:00 (UK time)**;

e) Date and time of the reverse e-auction: Date to be informed. Time as per below schedule:

14:00:00-14:05:00 Welcome;  
14:05:00-14:15:00 Bids for items 1, 2, 3, 4, 5, 6 and 7;  
14:15:00-14:25:00 Bids for items 8, 9, 10, 11, 12, 13 and 14;  
14:25:00-14:35:00 Bids for items 15, 16, 17, 18, 19, 20 and 21;  
14:35:00-14:45:00 Bids for items 22, 23, 24, 25, 26, 27 and 28;  
14:45:00-14:55:00 Bids for items 29, 30, 31, 32, 33, 34 and 35;  
14:55:00-15:05:00 Bids for items 36, 37, 38, 39, 40, 41 and 42;  
15:05:00-15:15:00 Bids for items 43, 44, 45, 46, 47, 48 and 49;  
15:15:00-15:25:00 Bids for items 50, 51, 52, 53 and 54;  
From 15:25 Closing remarks.  
Please note: items that do not receive any initial proposals may be removed from the schedule.

f) Platform for the reverse e-auction:

<https://v4in1-ti.click4assistance.co.uk/DefaultMeetingRoom.aspx?AccGuid=d8ef4a9b-8a55-4d1d-ae60-98818e27eb0e&ScriptId=4&ToolType=5&PushD;>

g) Instructions on using the reverse e-auction platform:

<https://www.marinha.mil.br/cnbe/en/How to use MR;>

h) The Brazilian Navy Command Regulations for Foreign Purchases are accessible from

[https://www.marinha.mil.br/cnbe/sites/www.marinha.mil.br.cnbe/files/upload/Brazilian%20Naval%20Commission%20-%20Norms%20and%20Regulations%20for%20Purchases%20Abroad%20by%20the%20Brazilian%20Navy.pdf;](https://www.marinha.mil.br/cnbe/sites/www.marinha.mil.br.cnbe/files/upload/Brazilian%20Naval%20Commission%20-%20Norms%20and%20Regulations%20for%20Purchases%20Abroad%20by%20the%20Brazilian%20Navy.pdf)

i) For all purposes and effects, the following annexes are an integral part of this tender notice:

Annex A: Terms of Reference and technical drawing;

Annex B: Draft Purchase Order; and

Annexes C and C.1: List of Items.

It is hereby officially announced that the Public Tenders and Contracts Division of the Brazilian Naval Commission in Europe (BNCE), with offices at 170 Upper Richmond Road, London SW15 2SH, United Kingdom, will conduct a tender process, in the reverse e-auction format, for the supply of spare parts, based on the lowest price per item, in accordance with the Brazilian Navy Command Regulations for Foreign Purchases, Ministerial Order nº 5.175/2021 from the Brazilian Ministry of Defence, and the requirements contained in this notice and annexes.

## 1 - OBJECT

1.1 - The object of this tender is the supply of the spare parts for the Brazilian Navy Submarines class Riachuelo, in accordance with the requirements, quantities, terms and conditions established in this notice and annexes.

1.2 - The decision will be based on **the lowest price per item**. Each item is assessed individually; therefore, it is not possible to make a bid for one item conditional on the award of another.

## 2 - CONDITIONS OF PARTICIPATION

2.1 - Any supplier, whose business activity is suited to supply the goods, wishing to take part in this tender can do so by submitting the completed Supplier Registration Form. Companies already registered with the BNCE **do not** need to fill in the Supplier Registration Form. The form and registration guidelines are available at <https://www.marinha.mil.br/cnbe/en/node/144>.

2.2 - The tenderer is solely responsible for the transactions carried out on the tenderer's behalf and declares firm and true the proposals and bids, including those made directly by the tenderer's representative.

2.3 - The following cannot participate in the tender:

a) Companies that do not meet the conditions of the tender;

- b) Individual or legal entity author of the basic or executive project;
- c) Companies, alone or in a consortium, responsible for creating the basic or executive project or of which the author of the project is a director, manager, shareholder, or holder of more than 5% (five percent) of the capital with voting rights or controller, technical manager or subcontractor;
- d) Employee or director of a contracting body or entity responsible for the tender, the auctioneer and third parties who assist in conducting the tender as a member of the support team;
- e) Anyone who maintains a relationship of a technical, commercial, economic, financial, labour or civil nature with a director of the contracting organisation or entity, or with a public agent who works with tenders or who inspects or manages the contract, or their spouse, partner or relative in a straight line, collateral or by affinity, up to the third degree.

### **3 - ESTIMATED BUDGET**

3.1 - The estimated budget is not confidential.

### **4 - PRESENTATION OF THE TENDER PROPOSAL AND QUALIFICATION DOCUMENTS**

4.1 - In this tender, the qualification stage will be after the presentation of proposals and bids and appraisal.

4.2 - The initial tender proposal and the legal qualification document must be separately submitted by email to [cnbe.quotation@marinha.mil.br](mailto:cnbe.quotation@marinha.mil.br) by 01/07/2026 at 14:00 (UK time) (one email containing the legal qualification document and another containing the initial proposal).

4.3 - The legal qualification document is the certificate of incorporation or equivalent document evidencing its registration.

4.4 - The e-mails containing the proposals and qualifications documents will be open by a formally appointed employee of the BNCE.

4.5 - The presentation of documents related to the company's technical, economic, and financial records is waived because the acquisition is to be made through a Purchase Order.

4.6 - By submitting an offer, the tenderer declares that:

a) is aware of and agrees with the conditions contained in the tender notice and annexes, as well as that the proposal presented includes all the charges for supply and that the tenderer fully complies with the qualification requirements defined in the tender notice;

b) the tenderer will conduct business in accordance with the principle of sustainable development and adhere to internationally recognised fundamental standards for occupational health and safety, environmental protection, labour and human rights as well as responsible corporate governance; and

c) does not employ persons under eighteen years of age in night, dangerous or unhealthy work, and does not employ persons under sixteen years of age, except as apprentices from the age of fourteen.

4.7 - Tenderers may withdraw or replace the initial proposal until the deadline for receipt.

4.8 - It will be up to the tenderer interested in participating to monitor the operations in the electronic system during the reverse e-auction and be responsible for any loss of business resulting from not keeping track of the messages issued by the BNCE or due to the tenderer's disconnection.

## 5 - COMPLETING THE INITIAL PROPOSAL FORM

5.1 - Tenderers may quote for one, several or all items.

5.2 - The initial tender proposal must include:

a) Declaration by the tenderer of acceptance of the terms and conditions contained in Annex B - Draft Purchase Order;

b) Technical data, including part number, NSN, item description, item condition (which should be new) and delivery time after issuance of the Purchase Order;

c) A **signed** statement on headed paperwork with the following wording "all part numbers are identical or fully interchangeable in form, fit and function with the requested part numbers and NATO stock numbers";

d) Validity of at least 90 (ninety) days from the opening of proposals; and

e) **Fixed and set total prices**, including all charges, such as freight, labelling (for the items being supplied with part number, manufacturer's code and NSN), packaging, insurance, certificate of conformity, **incorporated in the item line price**, for delivery at the following destinations, in accordance with Incoterms 2020:

Country of origin	FCA	FOB
AUSTRIA	-	HAMBURG
BELGIUM	-	HAMBURG
DENMARK	-	HAMBURG
FINLAND	-	HAMBURG
FRANCE	PARIS (LE BOURGET)	LE HAVRE
GERMANY	-	HAMBURG
GREAT BRITAIN	LONDON DEPOT	LONDON DEPOT
ITALY	-	GENOVA (LA SPEZIA)
LIECHTENSTEIN	-	HAMBURG
NETHERLANDS	-	HAMBURG
NORWAY	-	HAMBURG
PORTUGAL	-	LISBON
SPAIN	-	BARCELONA

Country of origin	FCA	FOB
SWEDEN	-	HAMBURG
SWITZERLAND		HAMBURG

e.1) Alternatively, and for countries of origin not listed above, delivery shall be CIP/CIF Rio de Janeiro, Brazil;

f) Completed Annex D - Supplier Registration Form, if applicable. Please see item 2 - CONDITIONS OF PARTICIPATION.

5.3 - Prices shall be exclusive of all taxes not payable on exportable goods because the Brazilian Navy is exempt from VAT (Value Added Tax).

5.4 - When applicable the items quoted should be originally manufactured in accordance with the appropriate military quality standards. The quality standards must be clearly stated on the proposal. The manufacturer's certificate of conformity stating the quality standards may be requested by the BNCE.

5.5 - Initial proposals can be submitted in any fiat currency.

5.6 - Annex C.1 can be used as a proposal form.

5.7 - Terms of Annex B - Draft Purchase Order apply.

## **6 - REVERSE E-AUCTION: OPENING OF THE REVERSE E-AUCTION, PLACING A BID AND RANKING OF PROPOSALS**

6.1 - Tenderers will receive an email containing the date and time of the reverse e-auction and a unique username and password for access.

6.2 - The reverse e-auction system has a field for the exchange of messages between the auctioneer and tenderers.

6.3 - Once the reverse e-auction has started, tenderers must submit bids exclusively via instant messages on the system during the time allocated for bidding.

6.4 - Bids must be for the total price of each item, including all charges, such as freight, labelling, packaging, insurance, certificate of conformity.

6.5 - If the initial proposals received are all in the same currency, the bids shall be in that currency.

6.6 - If the initial proposals received are in different currencies, all currencies will be converted into US dollars, for the purpose of price comparison only, at the exchange rate published by the local press on the previous working day of the reverse e-auction, rounded to two decimal digits to comply with our computer system. In this case, all bids will be converted into U.S. dollars, and the exchange rate to be used for calculation will be informed at the start of the reverse e-auction session.

6.7 - Any resulting Purchase Order will be in the currency of the initial proposal.

6.8 - Tenderers are bound by their bids and can only revise them by improving them.

6.9 - The minimum bid decrement is set at 0.01.

6.10 - Tenderers can improve their own bids without being required to improve the lead bid. For example, if the lead bidder is at USD 10.00 and another bidder is at USD 13.00, the latter can improve that bid by the minimum amount necessary, USD 0.01, and place a bid for USD 12.99.

6.11 - Tenderers who do not place bids during the reverse e-auction will compete with the price of their initial proposal.

6.12 - In case of equal initial proposals and no further bids, the winner will be selected by a drawing.

6.13 - In case of equal bids, the first one received takes precedence. If two or more bids are registered at exactly the same time and there are no subsequent bids, the winner will be selected by a drawing.

6.14 - Companies that did not present an initial proposal will not be allowed to participate in the reverse e-auction.

6.15 - Any disqualification of bids will always be justified.

6.16 - The BNCE reserves the right to extend, reschedule, pause, or cancel a reverse e-auction. In such circumstances, participants will be notified.

6.17 - The BNCE shall be allowed to negotiate with the winning bidder to secure a better offer.

6.18 - The winning tenderer is requested to send by email to [cnbe.quotation@marinha.mil.br](mailto:cnbe.quotation@marinha.mil.br), by 17:00 the next working day after the reverse e-auction, a typed updated proposal on headed paperwork, if different from the initial proposal, reflecting the appropriate amendments and price break up of the final bid, as well as declaration of acceptance of the terms and conditions contained in Annex B - Draft Purchase Order.

6.19 - The auctioneer is allowed to extend the deadline defined in item 6.18 if a substantiated request is received before the expiration of said deadline.

## **7 - APPRAISAL STAGE**

7.1 - All technical and qualification documents relating to the lowest bids will be forwarded by the BNCE to the relevant Military Organisations for approval.

7.2 - For each item, the BNCE will verify whether the tenderer provisionally classified in first place complies with the terms and conditions of the bidding and the compatibility of the prices in relation to the estimated prices.

7.3 - The following will be disqualified:

a) proposals that do not meet the requirements of the tender call notice; and

b) proposals with a total amount superior to the established limit or with manifestly unfeasible prices, thus considered those that have not demonstrated their viability through documentation that proves that the costs of inputs are consistent with those of the market and that the productivity coefficients are compatible with the performance of the contract, conditions which are necessarily specified in the tender call notice.

7.4 - Proposals with prices lower than 50% (fifty percent) of the estimated price are interpreted as unfeasible.

7.5 - If there are indications of unfeasible pricing, or in case further clarification is needed, due diligence may be carried out so that the tenderer proves the feasibility of the proposal.

## **8 - QUALIFICATION STAGE**

8.1 - It will be checked whether the tenderer has presented the certificate of incorporation or equivalent document for legal qualification purposes.

8.2 - The auctioneer will verify in the system if there are any existing sanctions that prevent the participation of the tenderer in the public tender and of contracting with the BNCE.

8.3 - Verification by the auctioneer on official websites of organisations and entities that issue certificates constitutes a legal means of proof for qualification purposes.

8.4 - The lowest bidder will be the winner if the qualifying and commercial details of the proposal comply with the terms and conditions set out in this notice and annexes.

8.5 - If the lowest bidder is disqualified, its bid should be rejected, and the next ranked bidder should then be subject to evaluation. If successful, this bidder will receive the award. If not, the review and evaluation process will continue until approval is given or until all tenderers are disqualified.

8.6 - The President of the Brazilian Naval Commission in Europe has the power of adjudication over the tender proposals presented, in view of protecting the best interest of the Navy.

8.7 - The winner will be announced by email and on the website of the BNCE.

## **9 - PURCHASE ORDER**

9.1 - If financial approval is given, the winner will receive a Purchase Order on the terms and conditions contained in Annex B.

9.2 - The awarded company shall have a period of 10 (ten) calendar days, starting from the date of the Purchase Order, to submit the formal confirmation of acceptance i.e. page 5 of the Purchase Order, duly completed with the expected delivery date(s) and signed by an authorised representative.

9.3 - If the confirmation of acceptance is not received within the period specified in item 9.2, a reminder will be sent to the awarded company. The aforementioned deadline may be extended by agreement between the parties.

## 10 - APPEAL

10.1 - Appeals may be lodged within the scope of the tender procedure regarding administrative acts of a decision-making nature capable of causing harm to the interests of tenderers, including acts that precede contracts supported by a waiver and non-requirement to tender, in cases of:

- a) qualification or disqualification of the tenderer;
- b) judgment of proposals;
- c) annulment or revocation of the tender;
- d) rejection of the application for registration, amendment or cancellation in the register or suppliers;
- e) termination of the contract; and
- f) application of the penalties of warning, temporary suspension, declaration of unsuitability or fine.

10.2 - The appeal will have suspensive effect and the competent authority may, with good reason and reasons of public interest, grant suspensive effect to other appeals.

10.3 - After the procedure is closed and the winner is announced, tenderers will be allowed to present their intention to appeal, being granted a period of three days to present reasons for the appeal, then the other tenderers may file counterarguments within three days, and the auctioneer must present his decision within 5 (five) working days.

10.4 - The intention to appeal must be manifested immediately, under penalty of waiving the right to appeal, and the deadline for presenting reasons for appeal starts from the announcement of the award/qualification results.

10.5 - If an appeal is rejected by the auctioneer, the President of the BNCE will reevaluate the appeal.

10.6 - The decision of the President of the BNCE on appeals is final and will be notified to all tenderers.

10.7 - Challenges and appeals should be sent to [cnbe.quotation@marinha.mil.br](mailto:cnbe.quotation@marinha.mil.br).

## 11 - ADMINISTRATIVE PENALTIES

11.1 - The Brazilian Public Administration may, guaranteeing prior defence, apply the following sanctions to the contracted party for total or partial non-performance of the Purchase Order:

a) Warning;

b) Liquidated damages;

c) Temporary suspension of participation in tenders and impediment to contract with the BNCE for a period not exceeding 2 (two) years; and

d) Declaration of unsuitability to tender or contract with the Brazilian Public Administration while the determining reasons for the punishment persist or until rehabilitation is promoted by the very authority that applied the penalty, which will be granted whenever the contracted party reimburses the Brazilian Public Administration for the resulting losses and after expiry of the period the sanction applied based on item c).

11.2 - The sanctions provided for in items a), c) and d) of this article may also be applied together with the one in item b), provided that the interested party has prior defence in the proceeding within a period of 5 (five) working days.

11.3 - The sanction established in item d) is the exclusive competence of the Minister of Defence of Brazil, the defence of the interested party is allowed in the respective process, within 10 (ten) days of the opening of the hearing, and rehabilitation may be requested after 2 (two) years of the sanction application.

11.4 - The application of any of the foreseen penalties will require the initiation of administrative proceedings that will ensure the right to full defence and adversary proceedings to the supplier or tenderer.

11.5 - In the event of delays in delivery not justified under the terms of Force Majeure, of 0.5% of the delivery value, per each day of delay until the day the delivery is made. The maximum figure for the liquidated damages cannot exceed 15% (fifteen percent) of the total Purchase Order price.

## 12 - OBJECTION TO THE TENDER NOTICE AND REQUESTS FOR CLARIFICATION

12.1 - Any individual may challenge the terms of the tender notice for irregularity or request clarification about the tender terms by email to [cnbe.quotation@marinha.mil.br](mailto:cnbe.quotation@marinha.mil.br) up to 3 (three) working days prior to the date set for the opening of the initial proposals.

12.2 - The response to the challenge or request for clarification will be published on the website of the BNCE within a period of up to 2 (two) working days, limited to the last business day prior to the date of the opening of proposals.

12.3 - The challenge and requests for clarification do not have suspensive effect on the deadlines defined in the tender process.



12.4 - Granting of suspensive effect to the challenge is an exceptional measure and must be motivated by the auctioneer, in the records of the tender process.

12.5 - If the challenge against the tender notice is successful, a new tender date will be chosen and disclosed.

### **13 - GENERAL INFORMATION**

13.1 - The BNCE decisions will be published on the website of the BNCE.

13.2 - The Brazilian Navy reserves the right to annul and/or revoke partially or entirely this Public Tender at any time prior to the issuance of the Purchase Order.

13.3 - The authority competent for the approval of the procedure may only revoke the tender for reasons of public interest arising from a duly substantiated, relevant, and sufficient supervening fact to justify such conduct, and must annul it for illegality, ex officio or due to challenge of third parties, by means of a written and duly substantiated opinion.

13.4 - The annulment of the tender procedure due to illegality does not generate an obligation of indemnification, except for the provisions of the sole paragraph of article 43 of the Brazilian Navy Command Regulations for Foreign Purchases.

13.5 - The nullity of the tender procedure leads to the nullity of the contract, except for the provisions of the sole paragraph of article 43 of the Brazilian Navy Command Regulations for Foreign Purchases.

13.6 - In the event of cancellation of the tender process, the right to adversary proceeding and full defence is ensured.

13.7 - The rules governing the tender will always be interpreted in a manner to favour the increase of competitiveness between the interested parties, as long as they do not compromise the interest of the Brazilian Navy, the principles of isonomy, and the purpose and security of the procurement process.

13.8 - This Public Tender has been issued for the sole purpose of obtaining offers for the supply of spare parts against the specification contained within this document and the Annexes. The BNCE reserves the right not to award a Purchase Order after the end of the tender process.

13.9 - The Supplier is responsible for the accuracy and legitimacy of all information and documents submitted at each stage, as well as for expenses incurred in preparing and submitting a tender proposal. The Brazilian Navy is under no obligation to reimburse any company regarding their participation in this Public Tender.

13.10 - The Supplier is responsible for guaranteeing its economic and financial capacity to meet the purpose of this tender.

13.11 - The BNCE may, at any time, request additional information, documents, or clarifications from the tenderers.



13.12 - Non-compliance with non-essential formalities will not result in the removal of the tenderer from the tender process, if it possible to accept it and as long as the principles of isonomy and public interest are observed.

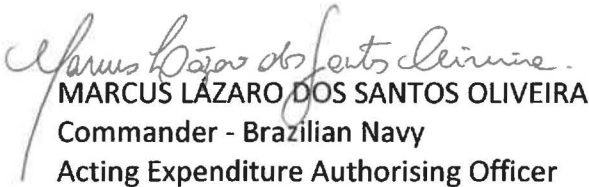
13.13 - A mandatory minimum order quantity shall not be imposed, and the Brazilian Navy reserves the right to amend the Purchase Order to contemplate increases or decreases of the contracted scope of up to 25% of the original amount, and the Supplier warrants the maintenance of the terms and conditions of the proposal.

13.14 - If the winner is unable or declines to accept the Purchase Order, the BNCE will offer the opportunity to the next best-ranked tenderer.

13.15 - All terms and conditions in this document and its annexes, including the Draft Purchase Order, are deemed as accepted by suppliers on participation in this Public Tender.

13.16 - This tender notice and annexes are available, in full version, at <https://www.marinha.mil.br/cnbe/licitacao>.

London, 16<sup>th</sup> June 2026.

  
MARCUS LAZARO DOS SANTOS OLIVEIRA  
Commander - Brazilian Navy  
Acting Expenditure Authorising Officer