



## **ANALYSIS: DEPARTMENT OF DEFENCE AND MILITARY VETERANS ANNUAL REPORT FOR THE FINANCIAL YEAR ENDING 31 MARCH 2010**

20 October 2010

### **GENERAL OVERVIEW OF THE DEPARTMENT OF DEFENCE AND MILITARY VETERANS DURING 2009/10**

The primary object of the Department of Defence (DOD) is to defend and protect the Republic of South Africa, its territorial integrity and its people, in accordance with the Constitution and the principles of international law regulating the use of force.<sup>1</sup> The DOD carries out its mission of providing, managing, preparing and employing defence capabilities commensurate with the needs of South Africa, as regulated by the Constitution, national legislation, and parliamentary and executive direction.<sup>2</sup>

The following issues of importance relating to the DOD and the South African National Defence Force (SANDF) emanated from the Department's 2009/10 Annual Report:

- **Budget limitations:** The Department's budget is inadequate to cover all its requirements. This affects particularly facilities and infrastructure maintenance, the integration and operationalisation of defence capital equipment and the acquisition of military consumables.<sup>3</sup> In March 2010 the Minister of Defence and Military Veterans gave an instruction that the Department should look at alternative sources of revenue to supplement the budget. Work in this regard is in progress.<sup>4</sup> **Remarks and questions:**
  - *In order to assist the Portfolio Committee on Defence and Military Veterans with a better understanding of the challenges faced in relation to the Defence Vote, the Department should indicate total spending in terms of (1) personnel costs, (2) operational costs and (3) capital assets for the SANDF, as well as for the various programmes/Services.*
  - *What alternative sources of revenue are being considered? The Portfolio Committee should be briefed in more detail once these sources have been identified.*
- **Military Veterans:** The creation of the Department of Military Veterans was proclaimed in December 2009. This was followed by the appointment of the Director-General for the specific Department. Enabling legislation is in the process of being finalised by the Department. It should be noted that the organisational structures of this Department will be independent from those of the DOD. The Department will furthermore report directly to the Minister of Defence and Military Veterans.<sup>5</sup> **Remarks and questions:**
  - *Due to the importance and magnitude of issues relating to military veterans, it is important that enabling legislation be concluded as a matter of urgency. When will the proposed legislation be tabled in Parliament?*
  - *What is the estimated budget for the Department to be fully operational?*
- **New dispensation:**
  - A new service dispensation for the SANDF was created. This resulted in salary increases ranging from two percent to 65 percent for all members on salary levels two to 12.<sup>6</sup> **Question:** *The Department should indicate the total amount that was spent on salary*



*adjustments; exactly how these salary increases were funded, i.e. from which programmes were money taken; and how much money was taken from every programme. The future budgetary impact of the new service dispensation should also be indicated.*

- The Occupation Specific Dispensation (OSD) for specialised professions (social work professionals, technicians, engineering and medical officers) were also implemented as a measure to retain scarce skills.<sup>7</sup> *Question: How effective is the OSD in retaining personnel scarce skills?*
- **Borderline control:** In 2009, Cabinet approved the SANDF's return to the border safeguarding function with effect from 1 April 2010. The SANDF is currently undertaking this function through a phase-in approach. This requires additional funding in order to satisfy various operational requirements of this function.<sup>8</sup> *Question: What amount of additional funding is required over the MTEF to fulfil this obligation?*
- **Strategic Defence Package (SDP):** Delivery of the SDP equipment is almost completed.<sup>9</sup> *Question: How does the limited budget impact on the integration and operationalisation of the SDP's*
- **Combat readiness:** The combat readiness audit that was conducted in the SA Army revealed the need for the SANDF to allocate resources and review budget allocations.<sup>10</sup> *Remark: Combat readiness is of crucial importance. The Portfolio Committee therefore needs to be briefed on the findings of the combat readiness audit.*
- **Strategic airlift capability:** The A400M strategic airlift capability programme was cancelled due to excessive timescale delays, increased cost and technical risks. The process to recover some of the funds that were invested in the programme is in progress.<sup>11</sup> *Questions: What is the estimated amount that should be recovered and by when will the process be finalised? Have new plans been introduced to acquire a strategic airlift capability? (detailed information required)*
- **Training and skills development:** According to the Annual Report, this aspect will be covered in detail in the review of the White Paper on Defence. *Question: Issues relating to training and skills development is a serious and ongoing challenge. What progress has been made with the review of the White Paper? When is it envisaged that it will be completed?*
- **Scarce skills:** Recruitment and retention of scarce skills remains a challenge. The revised HR Strategy 2010 seeks to address these challenges. *Remark: Due to developments relating to HR that occurred during the past couple of months, the Portfolio Committee on Defence and Military Veterans has to be briefed on the contents of the revised HR Strategy 2010.*
- **Military Skills Development System:** A total number of 4 883 MSDS members were recruited during 2009/10.<sup>12</sup> *Questions: How many of these members were signed up in the Regular Force; how many became members of the Reserves? How will the new proposed National Service system relate to the MSDS?*
- **Peace support operations:** The SANDF participated in five peace support operations. On average, a total of 2 894 members, including 148 Reserves, were deployed.<sup>13</sup>
- **Infrastructure maintenance:** Reasonable progress has been made towards the improvement of the DOD's infrastructure. The Minister has held discussions with the Department of Public Works (DPW) to determine whether it is possible for the DOD to assume the responsibility for the maintenance and repair of its own facilities and infrastructure portfolio.<sup>14</sup> *Question: What*



*constitutes “reasonable progress” in terms of the improvement of infrastructure? What was the outcome of the discussions between the Minister and DPW?*

- **National Defence Force Service Commission**: The Department is in the process of establishing a mechanism for the improvement of service conditions of SANDF members. The legislation for the establishment of this mechanism – the National Defence Force Service Commission – is currently serving before Parliament. It is anticipated that the Commission will provide a legitimate mechanism by which the Minister can deal with specific issues unique to the SANDF.<sup>15</sup>
- **Organisational structures**: The Department is in the process of implementing new organisational structures, including the Legal Services Division and the Internal Audit Division. The latter could however not be fully implemented, and has been identified as a priority for financial year 2010/11.<sup>16</sup> *Question: What is the deadline for the appointment of the Head of Internal Audit?*
- **Policy on management of HIV and AIDS**: The policy framework is currently being implemented by all Services in the SANDF.<sup>17</sup>
- **Corporate governance matters**: During the period under review, the following crucial posts were filled: Secretary for Defence, Chief Financial Officer and Director-General for the Department of Military Veterans.<sup>18</sup>
- **Co-operation with the South African Police Services**: The SANDF supported the SAPS in cross-border operations and other internal law enforcement operations, specifically with preparations for the 2010 FIFA Soccer World Cup.<sup>19</sup>
- **Defence structure**: The Minister instructed that the Defence Secretariat and the SANDF be aligned. The process will continue into 2010/11.<sup>20</sup> *Question: What does this alignment entail? What problems or tensions exist between the Secretariat and the SANDF that necessitates the alignment?*
- **Defence industry**: The Minister will compose a specialist task team to draft a Defence Strategy, inclusive of a Defence Industry Strategy, by December 2010.<sup>21</sup> *Question: What role will the defence industry play in the drafting of the Defence Industry Strategy? Is progress in this respect on track to meet the deadline of December 2010?*
- **Public Private Partnerships**: The feasibility study for the establishment of a National Defence Training Institute has been concluded by the Transaction Advisor.<sup>22</sup> *Question: How much money was spent on the Transaction Advisor to conduct the feasibility study? What was the outcome of the feasibility study? What is the total projected cost of the project?*

## PROGRAMME PERFORMANCE EVALUATION

### Programme 1 – Defence Administration

The programme provides administrative support, policy development and overall management of the Department. The following issues should be noted:

- **White Paper on Defence and Defence Review**: The Minister has called for the revision of the White Paper on Defence and the Defence Review.<sup>23</sup> *Question: What progress has been made*



*in this regard and what is the envisaged deadline for the final completion of the Defence Strategy 2010-2030?*

- **Information technology:** Obsolescence remains one of the key challenges in the information technology environment. The purchase of new generation Information and Communication Technology replacement systems required more funding.<sup>24</sup> *Remark: The Portfolio Committee may consider the allocation of additional funding in the BRRR.*
- **Provision of defence related material to Mozambique:** A statement of intent was signed between the RSA and Mozambique in relation to the Department of Defence's pledge to provide defence related material dedicated for the execution of border safeguarding duties to the Mozambican Ministry of National Defence.<sup>25</sup> *Remark: Considering the limited budget, the Department needs to clarify why it is providing such material to Mozambique.*
- **Morale perception research projects:** A number of morale perception research projects were completed. It focused on issues relating to discipline; training of MSDS members; leadership; conditions of facilities; medical and psychosocial services; and career management in the Department. *Remark: The Portfolio Committee might benefit from a briefing on the findings of these research projects in order to familiarise Members with the levels of morale in the Department and the SANDF. Alternatively, this is ideally an issue that should be considered by the Joint Standing Committee on Defence and Military Veterans.*
- **Reserve Force:** The total strength of the Reserves has grown by 29 percent in 2009/10. Despite this positive growth, the Reserves are still affected by an inadequate feeder system.<sup>26</sup> *Question: How effective is the MSDS in feeding the Reserves? What problems are being experienced with the MSDS as a feeder system?*
- **Military trade unions:** The Military Bargaining Council (MBC) and Military Arbitration Board (MAB) remained non-functional as none of the military trade unions meet the required threshold of 15 000 members.<sup>27</sup> *Question: Since the MBC and MAB are ineffective, what strategies or structures have been put in place to deal with the various issues relating to military trade unions? Given that problems regarding military trade unions continue to escalate, what is the Department's view on the future of these unions?*
- **Grievance procedures:** A new Individual Grievance Procedure was approved in February 2010.<sup>28</sup> *Question: What progress has been made with the implementation of the procedure? What are the initial indications of the effectiveness of the procedure?*

## Programme 2 – Landward Defence

The programme provides prepared and supported landward defence capabilities for the defence and protection of South Africa. The following issues should be noted:

- **Rejuvenation of landward forces:** The Department's acquisition focus has shifted to making the landward forces more flexible and mobile through modernising and renewing the main equipment. This process is based on the "Enablement of Landward Defence Systems" submission that is dependent on final approval and appropriate funding by Government.<sup>29</sup> *Remark: The Portfolio Committee should be briefed on the "Enablement of Landward Defence Systems" submission as soon as it has been approved.*



- **Human Resources component:** The age and health status of the HR component remains a challenge.<sup>30</sup> *Question: The MSDS has been introduced to specifically address this issue. Is the MSDS successful in achieving this objective? What are the timelines to achieve the rejuvenation targets for the SA Army??*
- **Personnel costs:** The SA Army spent 59 percent of its total budget on personnel costs.<sup>31</sup> *Remark: The high spending on personnel costs is disquieting, considering the fact that the landward forces are in dire need of new equipment. What plans, if any, are in place to rectify the disproportionate spending between personnel, operations and capital assets?*

### Programme 3 – Air Defence

The programme provides prepared and supported air defence capabilities for the defence and protection of South Africa. The following very serious issue should be noted:

- **Air transport, combat and helicopter capabilities:** Underfunding is a serious concern in the air transport capability which is faced with immense obsolescence problems brought about by aircraft systems that are more than 60 years old. Underfunding also impacts on combat and helicopter capabilities engaged in integrating the SDP aircraft without the benefit of adequate operating funds. At current funding levels, the continued retention of the combat systems hangs in the balance and will require an intervention to prevent the loss of the required capabilities.<sup>32</sup> *Remark: This is a very serious concern that needs to be considered by the Portfolio Committee for possible recommendation in the BRRR.*

### Programme 4 – Maritime Defence

The programme provides prepared and supported maritime defence capabilities for the defence and protection of South Africa. The following issue should be noted:

- **Scarce skills and underfunding:** The shortage of scarce skills personnel, i.e. engineers, technical personnel, submariners, divers etc, and the underfunding of the Navy's budget, specifically in the support contract, maintenance and repair, and facilities domain, are the two main factors impacting on the achievement of the Navy's objectives.<sup>33</sup>

### Programme 5 – Military Health Support

The programme provides prepared and supported health capabilities and services for the defence and protection of South Africa. The following issue should be noted:

- **Shortage of health care practitioners:** The critical shortage of health care practitioners continues to impact on the combat readiness of the SAMHS. The management interventions that have been introduced will only bear fruit in the medium to long term.<sup>34</sup>

### Programme 6 – Defence Intelligence



The programme provides a defence intelligence and counter-intelligence capability. The following issue should be noted:

- **Personnel shortage**: The high personnel turnover rate as well as the low staffing levels will negatively affect intelligence production in the long term.<sup>35</sup> *Question: What is the cause of the high personnel turnover? Why are staffing levels low and vacant posts not appropriately filled?*

### **Programme 7 – General Support**

The programme provides general support capabilities and services to the Department. The following issues should be noted:

- **Joint Logistic Services**: The focus was upon the reduction of logistic-related audit qualifications through the Logistic Intervention and Repositioning Programme (LIRP).<sup>36</sup> *Remark: The Portfolio Committee could benefit from a briefing on the detail of the LIRP.*
- **Structure and staffing of Logistic Division**: The structure and staffing of the Logistic Division remained a challenge as it does not support the numerous tasks and functions at hand. In addition, the Services and Divisions are unable to take up their full logistic delegations due to a lack of suitable structures.<sup>37</sup> *Question: Considering the fact that the basis for the Auditor General's qualified report was related to logistical issues, it is of grave concern that the Logistic Division at Service and Divisional levels are not functioning properly. What is being done to address this serious issue?*
- **Military Police Division**: A total of 6 116 criminal and disciplinary cases were carried over from 2008/09 and 1 336 new cases were reported. A total of 1 185 were finalised.<sup>38</sup> *Question: Fewer cases were finalised than were reported in the year under review. This means that 6 267 cases will be carried over to 2010/11. How does the Division intend to deal with this large load of back dated cases?*

### **Programme 8 – Force Employment**

The programme provides and employs defence capabilities, including an operational capability, to successfully conduct all operations and joint, interdepartmental and multinational military exercises. The following issues should be noted:

- **Strategic airlift capability**: The lack of a strategic airlift capability remains a challenge and impacts on the deployment and sustainment of SANDF external operations. The chartering of aircraft and ships addressed this challenge, but at a very high cost to the Department.<sup>39</sup> *Question: What alternatives are the Department considering to address the gap left by the cancellation of the A400M contract? What are the timelines connected to the procurement of such a capability?*
- **United Nations (UN) reimbursements**: The SANDF's deployment partially met the Memoranda of Understanding requirements. Equipment shortage and serviceability problems in all the missions resulted in the UN not fully reimbursing Government for the use of additional





or non-compliant equipment.<sup>40</sup> *Question: What amount of money has not been paid by the UN to Government due to these challenges?*

## ORGANISATIONAL STRUCTURE AND HUMAN RESOURCE SUPPORT

The following issues with reference to the Department's organisational structure and Human Resources should be noted:

- **HR Strategy:** The Department's overarching Human Resource Strategy was approved on 7 August 2009. The new strategy, which replaced the Human Resource Strategy 2010, embodies the macro strategic framework for the management of the Department's human resources over the medium term.<sup>41</sup> *Remark: The Portfolio Committee should be briefed on the new Human Resource Strategy.*
- **Vacancy rates:** The vacancy rate for salary bands "senior professionals" is 72.8 percent and for "lower skilled" is 80 percent.<sup>42</sup> *Question: Whilst it is understood that there is a shortage of senior professionals, it is not clear why there is a shortage of lower skilled personnel. Why is this and what is being done to fill these vacancies with the appropriate candidates?*
- **Grievances lodged:** According to the Annual Report, the total number of grievances lodged during the reporting period was 17. The number of grievances that was resolved was 12; the number that was not resolved was 23.<sup>43</sup> *Remark: The Department should indicate whether these figures are indeed correct.*
- **Utilisation of contractors:** The SA Army spent R5 million on Gijima AST to assist with the restructuring of the SA Army.<sup>44</sup> *Question: What does the restructuring of the SA Army entail? What skills did the consultant provide that was not available in-house and has the transfer of the skills been a condition for the appointment of the consultant as is normal practice?*

## FINANCIAL STATEMENTS AND AUDITOR-GENERAL'S REPORT

### Qualified opinion

The Department has once again received a qualified opinion. It should however be noted that the matters that led to past qualified opinions were reduced from six in the 2008/09 financial year to one in 2009/10.

**Tangible and intangible assets:** The only remaining issue relates to tangible and intangible assets. According to the Auditor-General (AG), the Department failed to disclose financial information on movable tangible capital assets, intangible capital assets and immovable tangible capital assets. In addition, the Department did not maintain a proper asset register.<sup>45</sup>

According to the Annual Report, the key problem relates to the systems that are being used. These systems are firstly not geared to adhere to the accounting standards developed by National Treasury, since they were developed to manage item quantities according to the North Atlantic Treaty Organisation (NATO) prescripts; and secondly, the systems are not integrated and do not support proper accrual principles.<sup>46</sup>



In order to address these deficiencies, the Department has undertaken a full inventory and a tangible, movable and immovable capital assets verification process.<sup>47</sup> Contractors were appointed to assist in verifying all Departmental assets.<sup>48</sup>

**Question:** *What progress has been made with the capital assets verification process? What is the envisaged deadline for the completion of the process? Why did the Department appoint outside contractors to assist with the verification process? How much money is being spent on these contractors?*

**Important remark:** *Although the explanation and remedial action provided in the Annual Report is plausible, the magnitude of this issue should be realised. Note 33 to 35 to the financial statements (page 240-246) clearly shows that the Department does not have sufficient records of its movable heritage assets, transport assets, specialised military assets, computer equipment, furniture and office equipment, other machinery and equipment, and biological assets. It furthermore lacks adequate records of its dwellings, non-residential buildings, other fixed structures, immovable heritage assets, land, mineral and similar non-regenerative recourses, and investment property. Lastly, there is no conclusive documentation stating its capitalised development costs; computer software; mastheads and publishing titles; patents, licences, copyright, brand names and trademarks; recipes, formulae, prototypes, designs, models; and services and operating rights. It is thus clear that this issue needs to be thoroughly interrogated by the Portfolio Committee on Defence and Military Veterans and that follow-up information on progress made in this regard should be reported to the Committee.*

### **Emphasis of matter**

**Irregular expenditure:** Irregular expenditure amounts to R1 billion.<sup>49</sup> Details of irregular expenditure are as follows:<sup>50</sup>

<b>Incident</b>	<b>Amount</b>
Procurement processes not followed	R9.8 million
Conclusion of contract without delegated power	R323 000
Exceeding delegation powers	R671 000
Payment to Rennies bank	R2.1 million
Other matters	R157 000
AMG account	R93 million
Abnormalities with reference to service provided to ABET	R3 million
Deviation from state contract	R173 000
Payment of meal allowances without authority	R4.2 million
Rental agreement not to be in the best interest of the state	R251 000
A400 Airbus	R22.7 million
Finance lease payments	R5.1 million
Housing allowance	R265.9 million





Military dispensation	R481 million
Performance incentives	R112 million

- **Housing allowance, military dispensation and performance incentives:** According to the AG, the payment of housing allowances, military dispensation and performance incentives were not done in accordance with the proper approval processes as prescribed in section 55 of the Defence Act (No 42 of 2002) and section 2 of the Public Service Act (No 103 of 1994). The AG does however indicate that the Minister of Defence and Military Veterans has requested a meeting with the Mandating Committee for concurrence of the expenditure.<sup>51</sup> *Question: It is problematic that such large sums of money can be spent without permission from the Mandating Committee. What led the Department to make these payments without the proper approval?*
- **Aero Manpower Group (AMG) contract:** Regarding the AMG contract, the Accounting Officer explains in the Annual Report that a Board of Enquiry (BOE) was convened to investigate the complexity of the problem; corrective actions were implemented; and more effective control measures were introduced.<sup>52</sup> *Question: What were the specific outcomes of the BOE? Were any personnel members found guilty of misconduct? If so, what disciplinary steps were taken against these members?*
- **Procurement:** Procurement processes not followed amounted to R9.8 million irregular spending. *Question: Non-adherence of procurement processes poses a threat of corruption. What procedures have been introduced to prevent this from happening in future? What disciplinary steps, if any, were taken against members that did not follow the correct procedures?*
- **Payment to Rennies bank:** A total of R2.1 million irregular spending was paid to Rennies. *Question: What were the reasons for this payment?*
- **Service provided to ABET:** Abnormalities with reference to service provided to ABET amount to R3 million irregular expenditure. *Question: What do these abnormalities refer to? What remedial plans have been instituted to prevent this irregular spending from happening in future?*
- **Payment of meal allowances:** Unauthorised payment of meal allowances came to R4.2 million irregular spending. *Question: What systems have been put in place to ensure that proper authorisation takes place?*
- **Finance lease payments:** This amounted to R5.1 million in irregular expenditure. *Remark: The Department should provide clarification on this issue.*

### **Report on other legal and regulatory requirements**

- **Fraud prevention plan:** In terms of compliance with regulatory requirements, the Department did not adhere to Treasury Regulation 3.2.1 which stipulates that the Department should have an approved fraud prevention plan.<sup>53</sup> *Question: Why has the Department not introduced a fraud prevention plan? What progress has been made with the design and implementation of such a plan?*



- **Audit on use of consultants:** A performance audit on the Department's use of consultants during the reporting period is being finalised. *Remark: The Portfolio Committee should be briefed on the findings of the audit once finalised.*

### **Internal control**

According to the AG, the record keeping pertaining to performance information was not adequate. In addition, the performance information in the Annual Report was not adequately reviewed for completeness and accuracy prior to submission for audit.<sup>54</sup> *Remark: This is a potentially serious issue since it means that the performance information contained in the Annual Report is not correct and that the Portfolio Committee will most probably not be able to determine whether the Department has reached its objectives. This needs to be clarified by the Department. What performance information is being referred to? Why was it not properly reviewed before submission?*

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<sup>1</sup> The Constitution of the Republic of South Africa (1996), p. 117.

<sup>2</sup> Department of Defence (2010).

<sup>3</sup> Department of Defence (2010), p. xviii.

<sup>4</sup> Department of Defence (2010), p. 144.

<sup>5</sup> Department of Defence (2010), p. xvi.

<sup>6</sup> Department of Defence (2010), p. xvii.

<sup>7</sup> Department of Defence (2010), p. xvii.

<sup>8</sup> Department of Defence (2010), p. xvi.

<sup>9</sup> Department of Defence (2010), p. xix.

<sup>10</sup> Department of Defence (2010), p. 158.

<sup>11</sup> Department of Defence (2010), p. xix.

<sup>12</sup> Department of Defence (2010), p. xvii.

<sup>13</sup> Department of Defence (2010), p. xvii.

<sup>14</sup> Department of Defence (2010), p. xvi.

<sup>15</sup> Department of Defence (2010), p. xvii.

<sup>16</sup> Department of Defence (2010), p. xv.

<sup>17</sup> Department of Defence (2010), p. xvi.

<sup>18</sup> Department of Defence (2010), p. xvi.



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- <sup>19</sup> Department of Defence (2010), p. xvi.  
<sup>20</sup> Department of Defence (2010), p. 144.  
<sup>21</sup> Department of Defence (2010), p. 144.  
<sup>22</sup> Department of Defence (2010), p. 155.  
<sup>23</sup> Department of Defence (2010), p. 17.  
<sup>24</sup> Department of Defence (2010), p. xvii.  
<sup>25</sup> Department of Defence (2010), p. 32.  
<sup>26</sup> Department of Defence (2010), p. xvi.  
<sup>27</sup> Department of Defence (2010), p. 43.  
<sup>28</sup> Department of Defence (2010), p. 43.  
<sup>29</sup> Department of Defence (2010), p. 49.  
<sup>30</sup> Department of Defence (2010), p. 49.  
<sup>31</sup> Department of Defence (2010), p. 91.  
<sup>32</sup> Department of Defence (2010), p. 55.  
<sup>33</sup> Department of Defence (2010), p. 61.  
<sup>34</sup> Department of Defence (2010), p. 65.  
<sup>35</sup> Department of Defence (2010), p. 71.  
<sup>36</sup> Department of Defence (2010), p. 74.  
<sup>37</sup> Department of Defence (2010), p. 74.  
<sup>38</sup> Department of Defence (2010), p. 78.  
<sup>39</sup> Department of Defence (2010), p. 81.  
<sup>40</sup> Department of Defence (2010), p. 81.  
<sup>41</sup> Department of Defence (2010), p. 86.  
<sup>42</sup> Department of Defence (2010), p. 94.  
<sup>43</sup> Department of Defence (2010), p. 110.  
<sup>44</sup> Department of Defence (2010), p. 114.  
<sup>45</sup> Department of Defence (2010), p. 177.  
<sup>46</sup> Department of Defence (2010), p. xix.  
<sup>47</sup> Department of Defence (2010), p. xix.  
<sup>48</sup> Department of Defence (2010), p. 13.  
<sup>49</sup> Department of Defence (2010), p. 177.  
<sup>50</sup> Department of Defence (2010), p. 236.  
<sup>51</sup> Department of Defence (2010), p. 177.  
<sup>52</sup> Department of Defence (2010), p. 148.  
<sup>53</sup> Department of Defence (2010), p. 178.  
<sup>54</sup> Department of Defence (2010), p. 179.