



Fairness and compassion for people seeking refuge	
Party:	Australian Greens
<p>Summary of proposal:</p> <p>The proposal would include the following components:</p> <ul style="list-style-type: none">• Component 1: Expansion of Australia’s humanitarian intake to 50,000 places per year.• Component 2: Creation of additional humanitarian places via a new, uncapped private humanitarian sponsorship program• Component 3: New pathways to permanency for people on Temporary Protection Visas and Safe Haven Enterprise Visas and support those failed by the Fast Track system• Component 4: Ending indefinite immigration detention by introducing a 7-day cap for people held in immigration detention• Component 5: Ending offshore detention and bring all persons still in Papua New Guinea or Nauru to Australia and into supported and supervised community accommodation, with the option of permanent settlement in Australia• Component 6: Providing \$500 million over 4 years to establish a system that will assess protection claims in a timely fashion, providing people access to healthcare, education and work permits during the assessment period; and work with the United Nations High Commissioner for Refugees and regional partner countries to support a cooperative approach.• Component 7: Ending the Department of Home Affairs and return its funding and responsibilities to the departments that previously held them.<ul style="list-style-type: none">– Ending the Australian Border Force and terminating all activities related to Operation Sovereign Borders. The Australian Customs Service would be re-established to manage border traffic and trade measures.– Establishing an Australian Maritime Service to address illegal fishing and other marine environmental threats in Australian waters and demilitarised search and rescue operations, taking over from the Australian Defence Force. <p>The proposal would be ongoing and start on 1 July 2026.</p>	

Costing overview

The quantifiable aspects of the proposal would be expected to decrease the fiscal and underlying cash balances by around \$2.3 billion over the 2025-26 Budget forward estimates period (see Table 1). This impact reflects an increase in administered expenses for government benefits and services, partially offset by an increase in non-GST tax revenue and savings from reduced administered and departmental expenses for the Department of Home Affairs. GST revenue and expenses balance.

The proposal would be expected to have an impact beyond the 2025-26 Budget forward estimates period. A breakdown of the financial implications (including separate public debt interest (PDI) tables) over the period to 2035-36 is provided in summary at Attachment A, and in detail in Attachment B.

Components 4, 5, and 7 include unquantifiable aspects whose magnitude could alter the overall costs of this proposal significantly.

The Parliamentary Budget Office (PBO) has only quantified first round or direct impacts of changes to migration, such as through changes to consumption and expected income tax revenue, or changes to social security and other relevant government payments. The PBO has not attempted to quantify second round effects such as the impact that increasing migration would have on the composition of the labour market, wages, births, the demand for infrastructure, the housing market, and the associated impact on gross domestic product (GDP). Further, the PBO has not assessed the feasibility of implementing the proposed policy changes.

The differences between the fiscal and underlying cash balance impacts reflects timing differences between when taxes are recognised and collected, and when certain payments for government services are recognised and paid.

Table 1: Fairness and compassion for people seeking refuge – Financial implications (\$m)^{(a)(b)(c)}

	2025-26	2026-27	2027-28	2028-29	Total to 2028-29
Fiscal balance	-	-44.4	-819.3	-1,420.4	-2,284.1
Underlying cash balance	-	-34.4	-809.3	-1,410.4	-2,254.1

(a) A positive number represents an increase in the relevant budget balance; a negative number represents a decrease.

(b) PDI impacts are not included in the totals.

(c) Unquantifiable impacts are not included in the totals.

- Indicates nil.

Uncertainties

Component 1: Expansion of Australia's humanitarian intake

There is a high degree of uncertainty around the budget impact of increasing Australia's humanitarian intake over the medium term. In particular, the personal income and indirect taxes paid by migrants and their reliance on welfare and other government payments will be influenced by:

- the speed and efficiency with which different migrant cohorts can be integrated into the labour market (this is dependent upon several factors such as language barriers and recognition of qualifications)
- the characteristics and demographics of the migrant cohorts.

Accordingly, the financial impacts of this proposal are highly sensitive to assumptions about:

- annual intake in different streams under the refugee and humanitarian program
- income and consumption patterns for the migrant cohort
- age and gender profiles for the annual humanitarian migrant intake.

Component 2: A new, uncapped private humanitarian sponsorship program

Uncertainties surrounding the taxes and government welfare payments under this component are the same as those under Component 1.

There is uncertainty around the availability of private sponsors and their capacity to sponsor refugees from abroad, as well as how long it would take for the sponsored refugees to become self-sufficient.

Component 3: New pathways to permanency and support for Temporary Protection visa and Safe Haven Enterprise visa holders and applicants

Uncertainties surrounding the taxes and government welfare payments under this component are the same as those under Component 1.

The financial impacts of this component are also sensitive to the projection of Temporary Protection visa (TPV) and Safe Haven Enterprise visa (SHEV) applicants and visa holders over the period to 2026-27, as well as assumptions on permanent visa processing time, visa grant rates, and the timing to achieve merit review and different judicial review outcomes.

Component 4: A 7-day cap for onshore immigration detention

The financial impacts of this component are highly uncertain and sensitive to assumptions on the future immigration detainee population, availability of suitable accommodation and specialised support and services for community detention, legal costs associated with the assessment of cases where extensions to 7-day detention would be required, and costs of community detention and operating detention centres over the medium term.

It is difficult to predict the future immigration detainee population. A range of factors would affect the immigration detainee population that are highly unpredictable, including geo-political factors and immigration policy settings.

The PBO is unable to predict the number of court cases to extend 7-day detentions where necessary for valid public order, public health or national security concerns, and determined that court costs for case-by-case assessment are unquantifiable.

Component 5: Ending offshore detention

Uncertainties surrounding the taxes and government welfare payments under this component are the same as those under Component 1.

There are also uncertainties around future maritime people smuggling behaviour, third country resettlement results, permanent visa processing time, visa grant rates, as well as the timing to achieve merits and different judicial review outcomes. As such, the financial implications are highly sensitive to relevant assumptions.

In particular, terminating Operation Sovereign Borders (OSB) under Component 7 of this proposal could lead to an increase in unauthorised maritime arrivals to Australia (UMAs) due to the reduced immediate interception and turnback, as well as a perception of changes in Australia's border policy. However, increasing Australia's humanitarian places under Components 1 and 2 of the proposal could also see a reduction in maritime people smuggling as a result of increased permanent visa pathways for potential (non-UMA) refugees.

Accordingly, the financial impacts of this component are highly uncertain and sensitive to the interaction of Components 1, 2 and 7 of the proposal and their impact on future UMAs. Other factors that could influence future UMAs, such as unexpected global humanitarian crises, would also impact the financial implications of this component.

In addition, there is a high degree of uncertainty associated with estimating the cost to negotiate with the Nauru Government and offshore detention service providers to exit the regional processing contracts and how long it would take to achieve a desirable negotiation outcome. As such, the PBO

has determined that these costs are unquantifiable. However, the Republic of Nauru 2024-25 Budget estimated that government revenue related to the Regional Processing Centre was expected to contribute \$209 million in 2024-25, around 53% of total revenue.¹

Component 7: Ending the Department of Home Affairs and Australian Border Force and terminating Operation Sovereign Borders

The estimated financial implications for terminating OSB are highly uncertain and sensitive to the future maritime people smuggling environment and its threat to Australia's borders. The absence of OSB could lead to an increase in future UMAs due to the reduced immediate interception and turnback, and a perception of changes in Australia's border policy. However, increasing Australia's humanitarian places under Components 1 and 2 of this proposal could also impact future maritime people smuggling behaviour as a result of increased humanitarian visa places and permanent visa pathways for potential refugees.

Funding for search and rescue operations to be conducted by the newly establish Australian Maritime Service has not been included due to the unpredictable nature of these operations.

There are potential break costs that are unquantifiable.

Key assumptions

The PBO has made the following assumptions in costing this proposal.

Component 1: Expansion of Australia's humanitarian intake

- Under the baseline, the annual intake under the refugee and humanitarian program would remain constant at 20,000 places over the period to 2035-36.
- The distribution of the proposed 50,000 places across streams under the Australian Humanitarian program would be based on current policy settings.
- Under both the baseline and the proposal:
 - the age profiles of the annual humanitarian intake would not change over the medium term
 - the grant rates of visa subclasses under the refugee and humanitarian program would not change over the medium term
 - the ratio of primary to secondary applicants would be consistent over the medium term and estimated based on the actual visa grants in 2022-23
 - the annual intake of humanitarian migrants would occur evenly and completely over the course of each financial year.

Component 2: A new, uncapped private humanitarian sponsorship program

- The program would include an initial 1,000 places in 2026-27 and increase by 500 per year up to 5,500 places in 2035-36.
- There would be sufficient applicants and private sponsors to fill these places.

¹ Refer to Table 1.7: RPC Related lines and Table 1.10: Revenue Aggregates at [2024-25-BP1_Final.pdf \(naurufinance.info\)](#)

- Private sponsors would provide financial and settlement support to the refugees they sponsor after they arrive in Australia, and the sponsored refugees would become self-sufficient after the initial 12 months.

Component 3: New pathways to permanency and support for Temporary Protection visa and Safe Haven Enterprise visa holders and applicants

- Under the proposal, all current TPV and SHEV holders would be granted Resolution of Status (RoS) visas. No visa application fee would be charged.
- All RoS applications would be processed within 6 months.
- The RoS visa grant/refusal rate would be consistent with historical TPV and SHEV visa grant rate, estimated from historical statistics for the UMA legacy cohort.
- Initially refused applicants would appeal for merits and judicial review and have their appeals dealt with within the current financial year. The successful appeal rate would be consistent with information provided to the PBO by the Department of Home Affairs.
- There would be a negligible impact on personal income and indirect tax revenue as current TPV and SHEV holders and on-hand applicants are already living in Australia.
- TPV and SHEV visas would be permanently closed for future applicants. Any legal costs to abolish the TPV and SHEV visas and legal framework would be met from within the existing resourcing of the Department of Home Affairs.

Component 4: A 7-day cap for onshore detention

- The onshore immigration detainee population would remain constant over the medium term, that is, inflow would equal outflow.
- All onshore immigration detainees who have stayed in an immigration detention facility for more than 7 days would be permanently moved out of the facilities and be living in the community (being approved for residence determination).
- Immigration detainees who have applied for onshore protection visas would be considered within the 50,000 annual intake under component 1, and hence would have no additional costs for the refugee and humanitarian program.
- There would be sufficient housing and service providers for all the detainees relocated from immigration detention facilities.
- Consistent with current individuals in community detention, all individuals who are removed from immigration detention facilities under this proposal, if required and subject to approval by the Department of Home Affairs, would receive support through the Status Resolution Support Services program managed by the Department of Home Affairs. This includes accommodation assistance, income support, welfare and education expenses for school aged children, and health care delivered through community health providers.
- It is further assumed the existing resourcing of the Department of Home Affairs would be sufficient to meet the increased demand for this program under this component.
- Current immigration detainees who are transitory regional processing persons or from the UMA legacy caseload would be considered under Components 3 and 5 of this proposal respectively and would be removed from the costing of this component.

Component 5: Ending offshore detention

- All current and previous regional processing persons who are in PNG or Nauru would be transported to Australia by commercial flights.
- All current and previous regional processing persons, including those currently in Australia, would be converted to RoS visa applicants. No visa application fee would be charged.
- Processing time, visa grant/refusal rate for RoS applicants and successful appeal rate for any subsequent merits and judicial reviews would be consistent with the assumptions under Component 3 of this proposal.
- Accommodation would be provided to all eligible applicants for the first 6 months while they are waiting for the visa outcome.
- Final refused applicants would be voluntarily or involuntarily removed to their country of origin from Australia, with any additional funding to be met from within the existing resourcing of the Department of Home Affairs.
- Third country resettlement would continue until all resettlement opportunities (mainly in New Zealand and the United States) are exhausted before the end of 2026-27.
- All future UMAs would be brought to Australia for onshore processing.
- The number of future UMAs would be consistent with historical UMA levels, taking into consideration historical offshore humanitarian lodgements data and increased permanent visa pathways through the increased annual humanitarian intake under Component 1 of this proposal.

Component 6: Establishing and supporting a processing partnership in the region

- The capped amount specified under the component would be distributed evenly over 4 years from 2026-27.
- No funds allocated to a given year would be left unspent.

Component 7: Ending the Department of Home Affairs and Australian Border Force and terminating Operation Sovereign Borders

- The termination of OSB would not significantly alter the current trends and patterns of boat arrivals.
- There would not be any additional departmental costs associated with the replacement of the Department of Home Affairs and re-allocation of its functions.
- All current administered and departmental funding, with the exception of that for OSB, would be redistributed along with the re-allocation of its functions, as specified in this component.
- Around 80% of the funding currently provided for OSB relates to functions that would be preserved and transferred to other entities as part of this component.
- The remaining funding (20%) currently provided for OSB would be for functions terminated under this component and would be returned to the Consolidated Revenue Fund.

Methodology

Component 1 Expansion of Australia's humanitarian intake

Personal income tax and indirect tax

The financial impact of the increase in personal income tax and indirect tax revenue was calculated by multiplying the increased number of eligible humanitarian migrants by the average amount of personal income tax, superannuation contributions tax, GST, customs and excise paid.

The increase in GST revenue is offset by an equivalent increase in GST payments to the states and territories.

Visa application charge revenue

The increase in visa application charge revenue was calculated by multiplying the increase in humanitarian migrants for each stream under the refugee and humanitarian program and under the private refugee sponsorship program, by the applicable individual visa application fees and charges.

Welfare and income support payments

The financial impact of the increase in welfare and income support payments mainly reflects an increase in the number of permanent residents in Australia as a result of the proposal. The financial implications were calculated by multiplying the average level of transfer payments made to humanitarian migrants by the estimated number of recipients in each year. The estimated number of recipients was based on the proportion of increased permanent residents eligible for each transfer payment and the number of years over which they would receive each payment.

This impact includes:

- JobSeeker Payment
- Family Tax Benefit
- Carer Payment
- Carer Allowance
- Disability Support Pension
- Age Pension
- Parenting Payment
- Youth Allowance
- Austudy.

Other government payments

The following programs were covered in the other government payments:

- Humanitarian Settlement Program
- Assisted Passage Service
- Australian Cultural Orientation Program
- Adult Migrant English Program
- Settlement Engagement and Transition Support Program

- Translating and interpreting service
- Pharmaceutical Benefits Scheme
- Medicare Benefits Schedule
- Child Dental Benefits Scheme
- Hearing Services
- National Disability Insurance Scheme
- Workforce Australia employment services
- Transition to Work Program
- Schools.

The financial impact of providing more government funding for each program was calculated based on the average level of expenditure for each recipient, the increase in the number of eligible recipients, and the number of years over which they would receive each payment.

Component 2 A new, uncapped private humanitarian sponsorship program

The changes in tax revenue and expenses for relevant government benefits and services were calculated as for Component 1.

Component 3: New pathways to permanency and support for Temporary Protection visa and Safe Haven Enterprise visa holders and applicants

The change in expenses for relevant government benefits and services were calculated as for Component 1. In addition, this component includes a reduction in expenses for Special Benefit payments due to the reduction in the number of eligible recipients.

Component 4: A 7-day limit for onshore detention

Operating costs of immigration detention centres

Actual operating costs of immigration detention centres in 2022-23 were projected into the medium term indexed by the Consumer Price Index (CPI), and then reduced by the estimated proportion of detainees that would be moved into community detention under the proposal.

The proportion of detainees that would be moved into community detention was estimated from the average length of time of people are held in detention facilities published in the immigration detention and community statistics.

Costs of community detention

The cost of community detention was calculated as the difference between the projected baseline costs and revised costs under the proposal, where:

- actual costs of community detention in 2022-23 were projected into the medium term by applying CPI indexation to form the baseline costs; and
- revised costs were calculated by multiplying the estimated community detention cost per person (unit cost) by the estimated community detention population.

The estimated community detention cost per person was derived from dividing the actual cost of community detention in 2022-23 by the annual average community detention population in that year. This unit cost was then grown by CPI indexation to estimate the unit cost in the medium term.

The costing includes a small portion of departmental funding for Services Australia to process direct personal benefits.

Component 5: Ending offshore detention

The changes in tax revenue and expenses for relevant government benefits and services were calculated as for Component 1.

The reduction in ongoing departmental and administered expenses due to the closure of the Nauru offshore processing centre were based on the current estimates for the Department of Home Affairs' Program 2.4 *UMA Offshore Management*.

Administered costs for the termination of Nauru contracts were determined to be unquantifiable due to the significant uncertainty as to the outcomes of negotiations with relevant stakeholders.

Departmental costs for staffing to negotiate the termination of Nauru contracts and the ongoing management of future UMAs were based on the number of staff required.

Departmental funding of \$2 million was provided in the first year of the proposal to implement the changes under this component.

Component 6: Establishing and supporting a processing partnership in the region

The specified capped administered funding (\$500 million) was evenly distributed over 4 years from the commencement date of the proposal.

Departmental expenses were estimated based on the cost of administering similar programs and are in addition to the capped amount.

The PBO has not made any assessment as to whether the specified funding would be sufficient to meet the objectives of the proposal.

Component 7: Ending the Department of Home Affairs and Australian Border Force and terminating Operation Sovereign Borders

The financial implication of this component is the reduction in departmental expenses related to the termination of OSB, based on the assumed proportion of functions (and associated funding (20%)) that would be ceasing and not transferring to other entities.

Financial implications for all components of the proposal were rounded consistent with the PBO's rounding rules.²

Data sources

Australian Border Force (2025) [Australian Border Force Newsroom \(abf.gov.au\)](https://www.abf.gov.au/newsroom), accessed 28 May 2025.

Department of Home Affairs (2024) [Regional processing and resettlement \(homeaffairs.gov.au\)](https://www.homeaffairs.gov.au/regional-processing-and-resettlement), accessed 28 May 2025.

² <https://www.pbo.gov.au/for-parliamentarians/how-we-analyse/pbo-rounding-rules>

Department of Home Affairs (2025) [Portfolio Budget Statements 2025-26](#), accessed 28 May 2025.

Parliament of Australia (2025), [Legal and Constitutional Affairs Legislation Committee \(aph.gov.au\)](#), accessed 28 May 2025.

Republic of Nauru (2024) *2024-25 Budget*, Budget Paper No 1, [2024-25 Budget \(naurufinance.info\)](#), Department of Finance, The Republic of Nauru, accessed 28 May 2025.

The Department of Home Affairs provided information on regional processing, immigration detention, UMA legacy caseload and Australian Border Force funding for Operation Sovereign Borders.

The Department of Finance provided the following agencies' models for the 2023-24 MYEFO measure *Australia's Humanitarian Program* and the TPV/SHEV component of the 2023-24 Budget measure *Visa and Migration System*:

- Department of Education
- Department of Employment and Workplace Relations
- Department of Health and Aged Care
- Department of Home Affairs
- Department of Social Services
- National Disability Insurance Agency
- Services Australia
- Treasury.

The Treasury provided economic parameters as at the 2025-26 Budget.

Commonwealth of Australia (2025) *Pre-election Economic and Fiscal Outlook 2025*, Commonwealth of Australia.

Attachment A – Fairness and compassion for people seeking refuge – Financial implications overview

Table A1: Fairness and compassion for people seeking refuge – Fiscal balance (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Revenue													
Administered tax													
<i>GST collection</i>	-	19.0	60.0	105.0	154.0	208.0	268.0	333.0	363.0	406.0	454.0	184.0	2,370.0
<i>Administered revenue - other</i>	-	34.0	96.0	167.0	248.0	339.0	441.0	555.0	549.0	614.0	699.0	297.0	3,742.0
Total – revenue	-	53.0	156.0	272.0	402.0	547.0	709.0	888.0	912.0	1,020.0	1,153.0	481.0	6,112.0
Expenses													
Administered													
<i>GST payments to states and territories</i>	-	-19.0	-60.0	-105.0	-154.0	-208.0	-268.0	-333.0	-363.0	-406.0	-454.0	-184.0	-2,370.0
<i>Administered expenses - other</i>	-	-80.0	-930.0	-1,590.0	-2,200.0	-2,670.0	-3,210.0	-3,750.0	-4,250.0	-4,750.0	-5,200.0	-2,600.0	-28,630.0
Total – administered	-	-99.0	-990.0	-1,695.0	-2,354.0	-2,878.0	-3,478.0	-4,083.0	-4,613.0	-5,156.0	-5,654.0	-2,784.0	-31,000.0
Departmental													
<i>Departmental expenses</i>	-	1.6	14.7	2.6	-9.0	-14.9	-24.4	-34.5	-45.3	-56.6	-68.6	18.9	-234.4
Total – expenses	-	-97.4	-975.3	-1,692.4	-2,363.0	-2,892.9	-3,502.4	-4,117.5	-4,658.3	-5,212.6	-5,722.6	-2,765.1	-31,234.4
Total (excluding PDI)	-	-44.4	-819.3	-1,420.4	-1,961.0	-2,345.9	-2,793.4	-3,229.5	-3,746.3	-4,192.6	-4,569.6	-2,284.1	-25,122.4

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

(b) This costing includes an unquantifiable aspect.

- Indicates nil.

Table A2: Fairness and compassion for people seeking refuge – Underlying cash balance (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Receipts													
Administered tax													
<i>GST collection</i>	-	18.0	57.0	101.0	150.0	204.0	263.0	328.0	361.0	403.0	450.0	176.0	2,335.0
<i>Administered receipts - other</i>	-	34.0	96.0	167.0	248.0	339.0	441.0	555.0	549.0	614.0	699.0	297.0	3,742.0
Total – receipts	-	52.0	153.0	268.0	398.0	543.0	704.0	883.0	910.0	1,017.0	1,149.0	473.0	6,077.0
Payments													
Administered													
<i>GST payments to states and territories</i>	-	-18.0	-57.0	-101.0	-150.0	-204.0	-263.0	-328.0	-361.0	-403.0	-450.0	-176.0	-2,335.0
<i>Administered payments - other</i>	-	-70.0	-920.0	-1,580.0	-2,180.0	-2,650.0	-3,190.0	-3,720.0	-4,230.0	-4,720.0	-5,170.0	-2,570.0	-28,430.0
Total – administered	-	-88.0	-977.0	-1,681.0	-2,330.0	-2,854.0	-3,453.0	-4,048.0	-4,591.0	-5,123.0	-5,620.0	-2,746.0	-30,765.0
Departmental													
<i>Departmental payments</i>	-	1.6	14.7	2.6	-9.0	-14.9	-24.4	-34.5	-45.3	-56.6	-68.6	18.9	-234.4
Total – payments	-	-86.4	-962.3	-1,678.4	-2,339.0	-2,868.9	-3,477.4	-4,082.5	-4,636.3	-5,179.6	-5,688.6	-2,727.1	-30,999.4
Total (excluding PDI)	-	-34.4	-809.3	-1,410.4	-1,941.0	-2,325.9	-2,773.4	-3,199.5	-3,726.3	-4,162.6	-4,539.6	-2,254.1	-24,922.4

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

(b) This costing includes an unquantifiable aspect.

- Indicates nil.

Table A3: Fairness and compassion for people seeking refuge – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)(c)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
<i>Fiscal balance</i>	-	..	-20.0	-70.0	-150.0	-250.0	-370.0	-530.0	-710.0	-920.0	-1,160.0	-90.0	-4,180.0
<i>Underlying cash balance</i>	-	..	-10.0	-60.0	-130.0	-220.0	-340.0	-490.0	-660.0	-860.0	-1,100.0	-70.0	-3,870.0

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary.³
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- (c) This costing includes an unquantifiable aspect.
- Indicates nil.
 - .. Not zero but rounded to zero.

³ [Online budget glossary – Parliamentary Budget Office \(pbo.gov.au\)](https://pbo.gov.au)

Attachment B – Fairness and compassion for people seeking refuge – Breakdown of component financial implications

Table B1: Fairness and compassion for people seeking refuge – Component 1 – Fiscal balance (\$m)^(a)

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Revenue													
<i>Administered tax</i>													
<i>GST collections</i>	-	18.0	57.0	99.0	145.0	195.0	249.0	308.0	330.0	363.0	409.0	174.0	2,173.0
<i>Administered revenue - other</i>	-	33.0	92.0	160.0	236.0	321.0	415.0	520.0	503.0	553.0	632.0	285.0	3,465.0
Total – revenue	-	51.0	149.0	259.0	381.0	516.0	664.0	828.0	833.0	916.0	1,041.0	459.0	5,638.0
Expenses													
<i>Administered</i>													
<i>GST payments to states and territories</i>	-	-18.0	-57.0	-99.0	-145.0	-195.0	-249.0	-308.0	-330.0	-363.0	-409.0	-174.0	-2,173.0
<i>Administered expenses - other</i>	-	-770.0	-1,580.0	-2,220.0	-2,800.0	-3,360.0	-3,860.0	-4,340.0	-4,780.0	-5,210.0	-5,600.0	-4,570.0	-34,520.0
Total – administered	-	-788.0	-1,637.0	-2,319.0	-2,945.0	-3,555.0	-4,109.0	-4,648.0	-5,110.0	-5,573.0	-6,009.0	-4,744.0	-36,693.0
<i>Departmental</i>													
<i>Departmental expenses</i>	-	-44.0	-61.0	-73.0	-84.0	-94.0	-103.0	-113.0	-123.0	-134.0	-146.0	-178.0	-975.0
Total – expenses	-	-832.0	-1,698.0	-2,392.0	-3,029.0	-3,649.0	-4,212.0	-4,761.0	-5,233.0	-5,707.0	-6,155.0	-4,922.0	-37,668.0
Total (excluding PDI)	-	-781.0	-1,549.0	-2,133.0	-2,648.0	-3,133.0	-3,548.0	-3,933.0	-4,400.0	-4,791.0	-5,114.0	-4,463.0	-32,030.0

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table B2: Fairness and compassion for people seeking refuge – Component 1 – Underlying cash balance (\$m)^(a)

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Receipts													
Administered tax													
<i>GST collections</i>	-	17.0	54.0	96.0	141.0	191.0	245.0	303.0	328.0	361.0	405.0	167.0	2,141.0
<i>Administered receipts - other</i>	-	33.0	92.0	160.0	236.0	321.0	415.0	520.0	503.0	553.0	632.0	285.0	3,465.0
Total – receipts	-	50.0	146.0	256.0	377.0	512.0	660.0	823.0	831.0	914.0	1,037.0	452.0	5,606.0
Payments													
Administered													
<i>GST payments to states and territories</i>	-	-17.0	-54.0	-96.0	-141.0	-191.0	-245.0	-303.0	-328.0	-361.0	-405.0	-167.0	-2,141.0
<i>Administered payments - other</i>	-	-760.0	-1,570.0	-2,210.0	-2,790.0	-3,340.0	-3,840.0	-4,320.0	-4,760.0	-5,180.0	-5,570.0	-4,540.0	-34,340.0
Total – administered	-	-777.0	-1,624.0	-2,306.0	-2,931.0	-3,531.0	-4,085.0	-4,623.0	-5,088.0	-5,541.0	-5,975.0	-4,707.0	-36,481.0
Departmental													
<i>Departmental payments</i>	-	-44.0	-61.0	-73.0	-84.0	-94.0	-103.0	-113.0	-123.0	-134.0	-146.0	-178.0	-975.0
Total – payments	-	-821.0	-1,685.0	-2,379.0	-3,015.0	-3,625.0	-4,188.0	-4,736.0	-5,211.0	-5,675.0	-6,121.0	-4,885.0	-37,456.0
Total (excluding PDI)	-	-771.0	-1,539.0	-2,123.0	-2,638.0	-3,113.0	-3,528.0	-3,913.0	-4,380.0	-4,761.0	-5,084.0	-4,433.0	-31,850.0

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table B3: Fairness and compassion for people seeking refuge – Component 1 – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
<i>Fiscal balance</i>	-	-20.0	-70.0	-150.0	-270.0	-410.0	-570.0	-770.0	-990.0	-1,240.0	-1,520.0	-240.0	-6,010.0
<i>Underlying cash balance</i>	-	-10.0	-60.0	-130.0	-240.0	-370.0	-530.0	-720.0	-930.0	-1,180.0	-1,450.0	-200.0	-5,620.0

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary.⁴
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.

⁴ [Online budget glossary – Parliamentary Budget Office \(pbo.gov.au\)](https://pbo.gov.au/)

Table B4: Fairness and compassion for people seeking refuge – Component 2 – Fiscal balance (\$m)^(a)

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Revenue													
Administered tax													
<i>GST collections</i>	-	0.6	2.1	4.4	7.5	11.7	16.9	23.2	31.0	40.2	42.4	7.1	180.0
<i>Administered revenue - other</i>	-	0.7	2.6	5.6	9.9	15.6	22.9	32.2	43.7	57.7	62.7	8.9	253.6
Total – revenue	-	1.3	4.7	10.0	17.4	27.3	39.8	55.4	74.7	97.9	105.1	16.0	433.6
Expenses													
Administered													
<i>GST payments to states and territories</i>	-	-0.6	-2.1	-4.4	-7.5	-11.7	-16.9	-23.2	-31.0	-40.2	-42.4	-7.1	-180.0
<i>Administered expenses - other</i>	-	-17.0	-54.0	-99.0	-152.0	-214.0	-284.0	-362.0	-449.0	-544.0	-640.0	-170.0	-2,815.0
Total – administered	-	-17.6	-56.1	-103.4	-159.5	-225.7	-300.9	-385.2	-480.0	-584.2	-682.4	-177.1	-2,995.0
Departmental													
<i>Departmental expenses</i>	-	-1.5	-2.8	-4.1	-5.8	-7.6	-9.6	-11.8	-14.2	-16.9	-19.8	-8.4	-94.1
Total – expenses	-	-19.1	-58.9	-107.5	-165.3	-233.3	-310.5	-397.0	-494.2	-601.1	-702.2	-185.5	-3,089.1
Total (excluding PDI)	-	-17.8	-54.2	-97.5	-147.9	-206.0	-270.7	-341.6	-419.5	-503.2	-597.1	-169.5	-2,655.5

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table B5: Fairness and compassion for people seeking refuge – Component 2 – Underlying cash balance (\$m)^(a)

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Receipts													
Administered tax													
<i>GST collections</i>	-	0.6	2.1	4.4	7.5	11.7	16.9	23.2	31.0	40.2	42.4	7.1	180.0
<i>Administered receipts - other</i>	-	0.7	2.6	5.6	9.9	15.6	22.9	32.2	43.7	57.7	62.7	8.9	253.6
Total – receipts	-	1.3	4.7	10.0	17.4	27.3	39.8	55.4	74.7	97.9	105.1	16.0	433.6
Payments													
Administered													
<i>GST payments to states and territories</i>	-	-0.6	-2.1	-4.4	-7.5	-11.7	-16.9	-23.2	-31.0	-40.2	-42.4	-7.1	-180.0
<i>Administered payments - other</i>	-	-17.0	-54.0	-98.0	-151.0	-212.0	-282.0	-360.0	-446.0	-540.0	-636.0	-169.0	-2,796.0
Total – administered	-	-17.6	-56.1	-102.4	-158.5	-223.7	-298.9	-383.2	-477.0	-580.2	-678.4	-176.1	-2,976.0
Departmental													
<i>Departmental payments</i>	-	-1.5	-2.8	-4.1	-5.8	-7.6	-9.6	-11.8	-14.2	-16.9	-19.8	-8.4	-94.1
Total – payments	-	-19.1	-58.9	-106.5	-164.3	-231.3	-308.5	-395.0	-491.2	-597.1	-698.2	-184.5	-3,070.1
Total (excluding PDI)	-	-17.8	-54.2	-96.5	-146.9	-204.0	-268.7	-339.6	-416.5	-499.2	-593.1	-168.5	-2,636.5

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table B6: Fairness and compassion for people seeking refuge – Component 2 – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
<i>Fiscal balance</i>	-	..	-2.0	-5.0	-11.0	-19.0	-31.0	-46.0	-65.0	-89.0	-118.0	-7.0	-386.0
<i>Underlying cash balance</i>	-	..	-2.0	-5.0	-10.0	-17.0	-28.0	-42.0	-60.0	-83.0	-111.0	-7.0	-358.0

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary.⁵
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.
- .. Not zero but rounded to zero.

⁵ [Online budget glossary – Parliamentary Budget Office \(pbo.gov.au\)](https://pbo.gov.au/)

Table B7: Fairness and compassion for people seeking refuge – Component 3 – Fiscal balance (\$m)^(a)

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Expenses													
<i>Total – administered</i>	-	-17.8	-33.2	-31.8	-28.6	-26.6	-22.5	-21.9	-21.0	-20.0	-14.2	-82.8	-237.6
<i>Total – departmental</i>	-	-1.9	-0.3	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.4	-2.7	-6.1
Total (excluding PDI)	-	-19.7	-33.5	-32.3	-29.1	-27.1	-23.0	-22.4	-21.5	-20.5	-14.6	-85.5	-243.7

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table B8: Fairness and compassion for people seeking refuge – Component 3 – Underlying cash balance (\$m)^(a)

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Payments													
<i>Total – administered</i>	-	-17.5	-32.9	-31.8	-28.6	-26.6	-22.5	-21.9	-21.0	-20.0	-14.2	-82.2	-237.0
<i>Total – departmental</i>	-	-1.9	-0.3	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.5	-0.4	-2.7	-6.1
Total (excluding PDI)	-	-19.4	-33.2	-32.3	-29.1	-27.1	-23.0	-22.4	-21.5	-20.5	-14.6	-84.9	-243.1

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table B9: Fairness and compassion for people seeking refuge – Component 3 – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
<i>Fiscal balance</i>	-	-0.4	-1.6	-3.1	-4.6	-6.1	-7.5	-8.8	-10.2	-11.7	-13.0	-5.1	-67.0
<i>Underlying cash balance</i>	-	-0.3	-1.3	-2.8	-4.3	-5.7	-7.1	-8.5	-9.9	-11.3	-12.7	-4.4	-63.9

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary.⁶
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.

⁶ [Online budget glossary – Parliamentary Budget Office \(pbo.gov.au\)](https://pbo.gov.au/)

Table B10: Fairness and compassion for people seeking refuge – Component 4 – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Expenses													
<i>Total – administered</i>	-	593.0	608.0	623.0	638.0	654.0	671.0	687.0	705.0	722.0	740.0	1,824.0	6,641.0
<i>Total – departmental</i>	-	-5.2	-5.4	-5.5	-5.6	-5.8	-5.9	-6.1	-6.2	-6.4	-6.5	-16.1	-58.6
Total (excluding PDI)	-	587.8	602.6	617.5	632.4	648.2	665.1	680.9	698.8	715.6	733.5	1,807.9	6,582.4

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

(b) This costing includes an unquantifiable aspect.

- Indicates nil.

Table B11: Fairness and compassion for people seeking refuge – Component 4 – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)(c)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
<i>Fiscal balance</i>	..	13.0	40.0	69.0	99.0	132.0	168.0	206.0	246.0	290.0	336.0	122.0	1,599.0
<i>Underlying cash balance</i>	..	10.0	33.0	62.0	92.0	124.0	159.0	196.0	236.0	279.0	324.0	105.0	1,515.0

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary.⁷

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

(c) This costing includes an unquantifiable aspect.

- Indicates nil.

⁷ [Online budget glossary – Parliamentary Budget Office \(pbo.gov.au\)](https://pbo.gov.au)

Table B12: Fairness and compassion for people seeking refuge – Component 5 – Fiscal balance (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Revenue													
Administered tax													
<i>GST collections</i>	-	0.5	1.1	1.2	1.4	1.6	1.8	2.0	2.2	2.5	2.6	2.8	16.9
<i>Administered revenue - other</i>	-	0.6	1.4	1.6	1.9	2.2	2.5	2.8	3.2	3.6	3.8	3.6	23.6
Total – revenue	-	1.1	2.5	2.8	3.3	3.8	4.3	4.8	5.4	6.1	6.4	6.4	40.5
Expenses													
Administered													
<i>GST payments to states and territories</i>	-	-0.5	-1.1	-1.2	-1.4	-1.6	-1.8	-2.0	-2.2	-2.5	-2.6	-2.8	-16.9
<i>Administered expenses - other</i>	-	256.0	257.0	263.0	269.0	275.0	282.0	288.0	294.0	300.0	309.0	776.0	2,793.0
Total – administered	-	255.5	255.9	261.8	267.6	273.4	280.2	286.0	291.8	297.5	306.4	773.2	2,776.1
Departmental													
<i>Departmental expenses</i>	-	4.4	35.8	36.2	37.1	37.9	38.8	39.7	40.6	41.5	42.5	76.4	354.5
Total – expenses	-	259.9	291.7	298.0	304.7	311.3	319.0	325.7	332.4	339.0	348.9	849.6	3,130.6
Total (excluding PDI)	-	261.0	294.2	300.8	308.0	315.1	323.3	330.5	337.8	345.1	355.3	856.0	3,171.1

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

(b) This costing includes an unquantifiable aspect.

- Indicates nil.

Table B13: Fairness and compassion for people seeking refuge – Component 5 – Underlying cash balance (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Receipts													
Administered tax													
<i>GST collections</i>	-	0.5	1.0	1.2	1.4	1.6	1.8	2.0	2.2	2.5	2.6	2.7	16.8
<i>Administered receipts - other</i>	-	0.6	1.4	1.6	1.9	2.2	2.5	2.8	3.2	3.6	3.8	3.6	23.6
Total – receipts	-	1.1	2.4	2.8	3.3	3.8	4.3	4.8	5.4	6.1	6.4	6.3	40.4
Payments													
Administered													
<i>GST payments to states and territories</i>	-	-0.5	-1.0	-1.2	-1.4	-1.6	-1.8	-2.0	-2.2	-2.5	-2.6	-2.7	-16.8
<i>Administered payments - other</i>	-	257.0	257.0	263.0	269.0	275.0	282.0	288.0	294.0	300.0	309.0	777.0	2,794.0
Total – administered	-	256.5	256.0	261.8	267.6	273.4	280.2	286.0	291.8	297.5	306.4	774.3	2,777.2
Departmental													
<i>Departmental payments</i>	-	4.4	35.8	36.2	37.1	37.9	38.8	39.7	40.6	41.5	42.5	76.4	354.5
Total – payments	-	260.9	291.8	298.0	304.7	311.3	319.0	325.7	332.4	339.0	348.9	850.7	3,131.7
Total (excluding PDI)	-	262.0	294.2	300.8	308.0	315.1	323.3	330.5	337.8	345.1	355.3	857.0	3,172.1

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

(b) This costing includes an unquantifiable aspect.

- Indicates nil.

Table B14: Fairness and compassion for people seeking refuge – Component 5 – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)(c)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
<i>Fiscal balance</i>	-	6.0	18.0	32.0	47.0	63.0	80.0	99.0	118.0	139.0	162.0	56.0	764.0
<i>Underlying cash balance</i>	-	4.0	15.0	29.0	44.0	59.0	76.0	94.0	113.0	134.0	156.0	48.0	724.0

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary.⁸
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- (c) This costing includes an unquantifiable aspect.
- Indicates nil.

⁸ [Online budget glossary – Parliamentary Budget Office \(pbo.gov.au\)](https://pbo.gov.au/)

Table B15: Fairness and compassion for people seeking refuge – Component 6 – Fiscal and underlying cash balances (\$m)^(a)

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Expenses													
<i>Total – administered</i>	-	-125.0	-125.0	-125.0	-125.0	-	-	-	-	-	-	-375.0	-500.0
<i>Total – departmental</i>	-	-6.3	-3.1	-3.1	-3.1	-	-	-	-	-	-	-12.5	-15.6
Total (excluding PDI)	-	-131.3	-128.1	-128.1	-128.1	-	-	-	-	-	-	-387.5	-515.6

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table B16: Fairness and compassion for people seeking refuge – Component 6 – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
<i>Fiscal balance</i>	-	-2.9	-8.8	-14.8	-21.2	-25.0	-26.1	-27.3	-28.5	-29.8	-31.2	-26.5	-215.6
<i>Underlying cash balance</i>	-	-2.2	-7.3	-13.3	-19.6	-24.0	-25.8	-27.0	-28.2	-29.5	-30.8	-22.8	-207.7

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary.⁹

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

⁹ [Online budget glossary – Parliamentary Budget Office \(pbo.gov.au\)](https://pbo.gov.au)

Table B17: Fairness and compassion for people seeking refuge – Component 7 – Fiscal and underlying cash balances (\$m)^{(a)(b)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Expenses													
Total – departmental	-	56.3	51.1	52.2	53.4	54.7	55.9	57.2	58.5	59.9	61.2	159.6	560.4
Total (excluding PDI)	-	56.3	51.1	52.2	53.4	54.7	55.9	57.2	58.5	59.9	61.2	159.6	560.4

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

(b) This costing includes an unquantifiable aspect.

- Indicates nil.

Table B18: Fairness and compassion for people seeking refuge – Component 7 – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)^{(a)(b)(c)}

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
Fiscal balance	-	1.2	3.7	6.1	8.7	11.5	14.5	17.7	21.2	24.8	28.7	11.0	138.1
Underlying cash balance	-	0.9	3.1	5.5	8.1	10.8	13.8	16.9	20.3	23.9	27.7	9.5	131.0

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary.¹⁰

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

(c) This costing includes an unquantifiable aspect.

- Indicates nil.

¹⁰ [Online budget glossary – Parliamentary Budget Office \(pbo.gov.au\)](https://pbo.gov.au)