

From: s22
To: s22
Cc: s22; GaRM - GDD - AAU - Home Affairs; GaRM - GDD - AAU - LENS; s22
Subject: RE: for urgent response: 2026-27 Budget Statement of Risks - Home Affairs Portfolio [SEC=OFFICIAL]
Date: Wednesday, 29 April 2026 9:45:47 AM
Attachments: [image004.png](#)
[image008.jpg](#)
[image009.png](#)
[image010.png](#)
[image011.gif](#)
[image012.png](#)
[image013.png](#)
[Additional Risk Items - Home Affairs - further questions.docx](#)

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Hi s22

Thank you for your continued engagement with our team on these follow up questions.

For completeness, I am confirming that the two items s22 and Claims against the Department of Home Affairs) will progress as marked in track edits in the attached document. Please let me know if you need anything further on this content from us.

Many thanks,

s22

s22 | Assistant Director
Home and Foreign Affairs Branch
Government & Defence Division
Department of Finance
T s22 E s22 @finance.gov.au
A One Canberra Avenue, Forrest ACT 2603

From: s22 @HOMEAFFAIRS.GOV.AU>
Sent: Tuesday, 28 April 2026 12:21 PM
To: s22 @finance.gov.au>; s22
s22 @finance.gov.au>
Cc: s22 @finance.gov.au>; GaRM - GDD - AAU - Home Affairs
s22 @finance.gov.au>; GaRM - GDD - AAU - LENS <s22 @finance.gov.au>;
s22 @finance.gov.au>; s22 @finance.gov.au>;
External Budget Coordination s22 @homeaffairs.gov.au>; Mathew,
Sebastian <Sebastian.Mathew@finance.gov.au>; Romesh GUNERATNE
<ROMESH.GUNERATNE@HOMEAFFAIRS.GOV.AU>
Subject: RE: for urgent response: 2026-27 Budget Statement of Risks - Home Affairs Portfolio
[SEC=OFFICIAL]

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Hi team,

Apologies for the delay in getting back to you on the SoR items.

We would not be able to provide additional information relating to the SoR items.

HA currently has two tranches of legal claims that are under consideration

- Child migrant claims
- Russian Federation

While these claims are currently before the courts, ss47C; 47E(d) [REDACTED]
[REDACTED]. These would be recognised in the Department's financial statements as contingent liabilities.

Additionally - there is currently a test case before the high court relating to NZYQ. While this case has yet to be decided – if the case is ruled against the Commonwealth, this could trigger additional claims ss47C; 47E(d) [REDACTED]. Since these claims are contingent on a current case being decided, these would not be recognised in the Department's financial statements.

Given both these tranches – the Department is of the view that these legal claims should be included as unquantifiable liabilities in the SoR ss47C; 47E(d) [REDACTED]
[REDACTED]

Happy to discuss if need any more info or any concerns.

Kind Regards,

s22 [REDACTED]

Director External Budgets Coordination
External Budgets and Revenue Branch
Finance Division | Chief Operating Officer Group
Department of Home Affairs

P: s22 [REDACTED]

M: s22 [REDACTED]

E: s22 [REDACTED] [@homeaffairs.gov.au](mailto:s22@homeaffairs.gov.au)



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From: s22 [REDACTED] <[REDACTED]@finance.gov.au>
Sent: Tuesday, 21 April 2026 6:33 PM
To: s22 [REDACTED] <[REDACTED]@HOMEAFFAIRS.GOV.AU>; s22 [REDACTED] <[REDACTED]@finance.gov.au>
Cc: s22 [REDACTED] <[REDACTED]@finance.gov.au>; GaRM - GDD - AAU - Home Affairs <s22 [REDACTED]@finance.gov.au>; GaRM - GDD - AAU - LENS <s22 [REDACTED]@finance.gov.au>; s22 [REDACTED] <[REDACTED]@finance.gov.au>; s22 [REDACTED] <[REDACTED]@finance.gov.au>; External Budget Coordination <s22 [REDACTED]@homeaffairs.gov.au>
Subject: RE: for urgent response: 2026-27 Budget Statement of Risks - Home Affairs Portfolio [SEC=OFFICIAL]

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Thanks s22 [REDACTED] s22 [REDACTED] Hopefully we will get the response for the other item soon.

s22 [REDACTED]

[REDACTED]

s22 [REDACTED] | Director
Home Affairs Agency Advice Unit
T: s22 [REDACTED] | M: s22 [REDACTED]



The Department of Finance acknowledges the Traditional Owners and Custodians of the land on which we work and we pay our respects to Elders past and present. [Artwork story](#).

From: s22 [REDACTED] <[REDACTED]@HOMEAFFAIRS.GOV.AU>
Sent: Tuesday, 21 April 2026 3:31 PM
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Cc: s22 [REDACTED] <[REDACTED]@finance.gov.au>; GaRM - GDD - AAU - Home Affairs <s22 [REDACTED]@finance.gov.au>; GaRM - GDD - AAU - LENS <s22 [REDACTED]@finance.gov.au>; s22 [REDACTED] <[REDACTED]@finance.gov.au>; s22 [REDACTED] <[REDACTED]@finance.gov.au>; External Budget Coordination <s22 [REDACTED]@homeaffairs.gov.au>
Subject: RE: for urgent response: 2026-27 Budget Statement of Risks - Home Affairs Portfolio

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Hi s22

Please find attached the response for s22.

We are struggling a bit with the legal claims – I don't think that we are structured like defence in the interim where can disclose how much funding we need for a specific number of cases.

We'll get a response on this one across shortly but may need further discussion to settle on what approach Finance would be comfortable with in the Statement of Risks. .

Kind Regards,

s22

Director External Budgets Coordination
External Budgets and Revenue Branch
Finance Division | Chief Operating Officer Group
Department of Home Affairs
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From: s22 @finance.gov.au>

Sent: Monday, 20 April 2026 7:15 PM

To: s22 @HOMEAFFAIRS.GOV.AU>; s22

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s22 @finance.gov.au>; Ewers, Glen s22 @finance.gov.au>

Subject: RE: for urgent response: 2026-27 Budget Statement of Risks - Home Affairs Portfolio
[SEC=PROTECTED, CAVEAT=SH:CABINET, ACCESS=Legal-Privilege]

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Hi s22

Just following up on this, have you heard back from the policy areas?

Thanks

s22

s22 | Director
Home Affairs Agency Advice Unit

T: s22 | M: s22



The Department of Finance acknowledges the Traditional Owners and Custodians of the land on which we work and we pay our respects to Elders past and present. [Artwork story](#).

From: s22 <s22@HOMEAFFAIRS.GOV.AU>

Sent: Sunday, 19 April 2026 6:47 PM

To: s22 <s22@finance.gov.au>; s22

<s22@finance.gov.au>

Cc: s22 <s22@finance.gov.au>; GaRM - GDD - AAU - Home Affairs

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s22 <s22@finance.gov.au>; s22 <s22@finance.gov.au>

Subject: RE: for urgent response: 2026-27 Budget Statement of Risks - Home Affairs Portfolio
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Thanks s22 – I've gone out to the line areas seeking updates/responses and will get you something hopefully tomorrow morning.

Kind Regards,

s22

Director External Budgets Coordination
External Budgets and Revenue Branch
Finance Division | Chief Operating Officer Group
Department of Home Affairs
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s22 - duplicate of document 06

Home Affairs

s22 - not in scope of request

Contingent liabilities – unquantifiable

Claims against the Department of Home Affairs

The Department of Home Affairs is involved in a wide range of litigation and other claims for damages or compensation.

ss47C; 47E(d) Litigation before the courts ss47C; 47E(d) , raises potentially significant but unquantifiable contingent liabilities ss47C; 47E(d) . In addition to generally being unquantifiable, disclosure of estimated compensation (where known) could prejudice the Commonwealth's position in litigation or settlement negotiations.

Contingent liability – quantifiable

Claims against the Department of Defence

The Department of Defence (Defence) has 15 instances of non-remote, quantifiable contingent liabilities in respect of claims against Defence valued at \$17.9 million.

The estimated figure is determined by an objective analysis of the probable amount payable for all matters managed by firms engaged by Defence using the Attorney-General's

Page 210 | Statement 8: Statement of Risks

Budget Paper No. 1 | Budget 2025–26

Whole of Australian Government Legal Services Panel and those being handled in-house by Defence Legal Division. However, the exact amount payable under those claims is uncertain. Defence is defending the claims or trying to resolve them through alternative dispute resolution.

s22 - not in scope of request

Commented s22 Can Home Affairs describe the broad nature/types of claims? See for example Defence contingent liabilities re litigation.

Commented s22 I have included the Defence example here for your info