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## **Examining Australia's asylum seeker policy through a Critical Race Theory lens**

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## Examining Australia's asylum seeker policy through a Critical Race Theory lens

### Abstract

Accountings for social phenomena produce partial representations that remain silent on many things, but the wilful intention to silence accounting itself is a curiosity requiring further attention. Accounting typically serves the motives of the powerful, silencing and marginalising the 'Other' (for racial, sexual, religious, power etc. reasons). Disempowerment and obscurity of Others is ubiquitous, possible through the lack of visibility ascribed when unaccounted for by accounting. Yet, when this accounting fails to legitimise the actions of the powerful, accounts become obfuscated. The purpose of this paper is to consider the mystification of accounting by an overarching commitment to inhumane and costly government policy, using the illustrative example of Australia's offshore immigration detention for asylum seekers.

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# The emancipatory potential of critical race theory: Counter-storytelling Australia's asylum seeker policy.

And then they call out my number. MEG45. Slowly but surely I must get used to that number. From their perspective, we are nothing more than numbers...Regardless of who I am, regardless of what I think. They are going to call me by that number. (Boochani, 2018, p. 96).

## 1. Introduction

Accountings for social phenomena produce partial representations that remain silent on many things, but the wilful intention to silence accounting itself is a curiosity requiring further attention. Accounting typically serves the motives of the powerful, silencing and marginalising the 'Other' (for racial, sexual, religious, power etc. reasons). Disempowerment and obscurity of Others is ubiquitous, possible through the lack of visibility ascribed when *unaccounted* for by accounting. Yet, when this accounting fails to legitimise the actions of the powerful, accounts become obfuscated. The purpose of this paper is to consider the mystification of accounting by an overarching commitment to inhumane and costly government policy, using the illustrative example of Australia's offshore immigration detention for asylum seekers.

Asylum seekers are borne from events such as war and persecution, compelling people to make perilous journeys across the world to find protection in other countries, such as Australia. Since 1992, various iterations of Australian governments have responded to asylum seeking with a policy of mandatory detention for undocumented migrants (Mitropoulos & Kiem 2015). The policy was ostensibly enacted to prevent 'deaths at sea' occurring through perilous people smuggling operations, pursued under rhetoric that seeks to "cast aspersions on the legitimacy of the claims for protection made by asylum seekers" (Smith 2019, p. 198; Australian Government 2017). This rhetoric serves to rationalise an over \$1 billion policy that effectively exerts punitive measures on people fleeing violence and oppression, while producing sites of profit accumulation for multinational corporations. This is particularly pertinent as the current liberal Australian government announced in its 2020 Budget a permanent cut of 5000 placements in its Refugee and Humanitarian Program – touted as saving \$958 million over 4 years, by comparison to a spending of \$1.2 billion in offshore processing costs across 2019 and 2020 (Australian Federal Government 2020).

The accounting literature remains largely silent on issues of accountability and accounting/reporting for immigration detention centres, with studies focusing on refugees and broader immigration policies exploring, for example: the financial and immigration mismanagement in Italy in the context of the recent refugee crisis (Pianezzi & Ashraf 2020); the 'accounting logic' informing emergency policy responses implemented by the European Union to manage significant numbers of migrants entering Europe (Agyemang 2016); the implication of accounting in immigration policy that responsabilises immigrants (Lehman *et al.* 2016); how accounting research can contribute to the study of migration by "highlighting the potential for critical researchers to re-define terrains of discourse" (Agyemang & Lehman 2013 p. 264); and how managerialist social accounting of African migrants in Naples, Italy has led to Africa migrants working in the city's underground economy (Harney 2011). To our knowledge, only two papers have examined the plight of asylum seekers, and without critical engagement with the underlying systemic issue of racialisation (see Andrew & Eden 2011; McPhail *et al.* 2016). Our paper responds to these theoretical and empirical gaps in knowledge by examining the 'silences' and silencing of accounting in official government reporting and counter accounts of the Other by the Other (Shearer 2002; Tregidga 2017) – such as counter-storytelling. We introduced the theoretical lens of Critical Race Theory (CRT) to spotlight the inherent racialisation of asylum seeker policies.

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Asylum seeker policy perpetuates 'race' constructs, racialising vulnerable people by distorting their story from one of necessity, courage and desperation, to one of illegal 'queue jumpers' who threaten our way of life, extending beyond our Australian example to similar racialised policies in the UK (cf. Hirsch 2017) and the US (cf. Bose 2020). To date, the critical accounting literature has had limited engagement with race (see Lehman 2016; Annisette and Prasad 2017; Lehman *et al.* 2018 for notable exceptions). It is apparent that more theoretical tools are required to grapple with racialisation. For this, we introduce CRT to the accounting literature, which enables the Other to tell their stories on their terms, and give accounts that are privileged above the partial economic representations accounting traditionally constructs. CRT also enables us ontologically to begin with the premise that institutions, ideologies, and techné (such as accounting) are not detached from their racialised origins; and movement toward a more egalitarian and just society requires the recognition of such endemic barriers. We note that racialisation has recently exploded in visibility, from the Black Lives Matter marches, to protests over police violence and death inflicted onto black bodies such as Breonna Taylor and George Floyd, to exposés on data analytics and algorithms designed to racialize black voters, among other instances. We also note the explicit ban by former President Trump on the use of CRT (White House National Archives 2020), all of which signals to us that the time is apt for introducing 'subversive' theory into critical accounting literature, which provides the tools we need to examine the racialisation of vulnerable people in neoliberal society.

Australian governments have provided little, if any, accountability and accounting for their detention centres and treatment of asylum seekers in parliamentary reports (Parliament of Australia 2013), and such silences require further examination. We use counter accounts including those produced by activists (such as the Kaldor Centre and the Refugee Council of Australia) and NGOs (such as the UNHCR, Amnesty International and the Centre for Policy Development), news articles, whistle-blower documents (such as the Nauru files), Parliamentary Hansard transcripts, budget estimates and legislation to examine the (lack of) accounting for asylum seekers. We focus on the human experience of offshore detention centres as a core element of CRT story-telling through the account of former asylum-seeker Behrouz Boochani<sup>i</sup>, and connect that to the silences of accounting under the auspices of public interest immunity. We present the emancipatory capacity of counter accounts and accounting, which highlight the inherent racialisation of government policy, which fails to be humanitarian or cost-effective.

The remainder of the paper is structured as follows. In Section 2, we provide brief historical context for the Australian government's response to asylum seekers. Next, in Section 3, we outline the theoretical framework of CRT. We then consider the narrow underpinnings of traditional accounting practice and outline a case for the emancipatory potential of counter accounts, specifically counter-storytelling, in Section 4. We outline our method of inquiry in Section 5. Our findings are relayed in Sections 6 and 7. Finally, we offer some conclusions and recommendations for future research in Section 8.

## 2. Australia's asylum seeker policy

In 2001, under bilateral agreements with the governments of Nauru and Papua New Guinea (PNG), the Australian government established Regional Processing Centres (RPCs, or off-shore detention centres)<sup>ii</sup> on Nauru and Manus Island respectively. Operation Sovereign Borders was then enacted in 2013 to reinforce the government's hard-line approach that 'illegal' (formerly termed 'irregular') maritime arrivals, regardless of refugee status, would never be able to find refuge in Australia<sup>iii</sup>. Operation Sovereign Borders was a key political tool in securing the Coalition government's electoral success, reduced to the catchcry of 'Stop the Boats.' Immigration policy remains a highly visible

cornerstone of the Coalition government, as the current Prime Minister (and former Immigration Minister) Scott Morrison proudly displays an Asian fishing boat shaped trophy in his office with the words 'I stopped these' emblazoned across (Davidson 2018).

The 'Stop the Boats' policy places Australia in contravention of its commitment to the 1951 Refugee Convention, a commitment the government claims it is absolved from under outsourcing agreements. During a Budget Estimates Hearing, the former Commissioner of the Australian Border Force, Roman Quaadvlieg<sup>iv</sup> outlined that:

The RPC, as has been canvassed in these hearings and other public hearings, is managed by Broadspectrum and a number of subcontractors. I have mentioned that Wilson are subcontracted for security provision, IHMS [International Health and Medical Service] for medical services, and so on. *Oversight* is provided by the Immigration and Citizenship Service Authority. (Australian Federal Government 2017, emphasis added)

Evidence from various groups show that the private providers Broadspectrum and Wilson have neglected their protective duties, exhibiting – at best – indifference to, and – at worst – active participation in, the physical and sexual assault of women and children (Australian Human Rights Commission 2014; Main 2015; Amnesty International 2016; Farrell and Evershed 2016; NPR 2016). The United Nations Committee on the Elimination of Discrimination against Women voiced concerns over Australia's lack of accountability for the assaults, stating that it was:

particularly concerned that women and girls seeking asylum in the State...are...expose[d] to rape, sexual abuse and physical harm, perpetrated with impunity by security guards, service providers, refugees and asylum seekers and by the local community in Nauru, and that women victims remain without access to justice (CEDAW 2018, p. 17)

This pervasive culture of violence is further highlighted in 2,000 leaked incident reports from Nauru, known as 'The Nauru Files' (Farrell and Evershed 2016). Wilson frequently downplayed these reports in severity, with categorisations ranging from 'minor' to 'major' to 'critical' incidents seemingly arbitrarily imposed. For example, incidents reporting 'actual self-harm' were rated as 'minor', while 'filming for media distribution' were rated as 'critical' (Farrell and Evershed 2016). Downgrading by Wilson in cases of serious harm was found in over 100 reports filed by other companies working at the RPC (Farrell and Doherty 2016). The brutal acts occurring in the RPCs, and apparent corporate disregard for the welfare of those who have been responsabilised through the Australian government's action at a distance, are imbued with racism.

The militarised border under the Australian government provides reassurance to the majority white population that migration is being managed according to national interests, despite the huge personal cost for those interned within RPCs. We believe that the psychological and physical trauma these individuals have experienced cannot be justified by the deaths at sea emergency, particularly when information concerning the number of boats, deaths at sea and operations within RPCs have been shrouded in secrecy under the law (Australian Federal Government 2017). Further, unauthorised reports from workers at the RPCs – including mandatory reporters such as doctors and social workers – concerning rape, child abuse and cruelty can be punished with 2 years jail under the *Australian Border Force Act* (s 42, 2015), silencing public discourse around the management and conditions of RPCs. Others have been removed from the centres and investigated for breaches of the 'anti-whistleblowing provision' of the *Crimes Act* (s 70, 1914; The Senate 2015, p. 90; Seuffert 2015).

The financial cost of Operation Sovereign Borders is, curiously, as secret as the operations themselves. Financial information is withheld under public interest immunity claims, furthered by statements that "the exact costs involved in...maintaining these centres are difficult to quantify" (Parliament of

Australia 2013). Piecing together various sources, we conservatively estimate the cost of offshore detention to be \$11 billion from 2013-2019 (Parliament of Australia 2013; The Kaldor Centre 2017, 2019). Our analysis of asylum seeking problematises the border as the “primary site at which the state and capital combine to exercise authoritarian power” (Smith 2019, p. 205) over those “arriving via boat [that] collectively represent a visceral, racially evocative example of mobile bodies (the ‘yellow’/‘brown’ perils) that threaten this order” (Smith 2019, p. 208). This allows us to analyse the border as dynamic and embedded in power relations; and as such, capable of critical scrutiny and transformations through counter accounts that challenge the hegemonic logic, and inherent racism, behind Operation Sovereign Borders.

### 3. Critical Race Theory

Originating from critical legal studies, CRT seeks to study and transform “the relationship among race, racism and power... [and place] them in a broader perspective that includes economics, history, context, group- and self-interest, and even feelings and the unconscious” (Delgado & Stefancic 2012, p. 3). CRT is informed by an overarching question: What would the social, legal and political landscape look like if people of colour were the sole decision-makers? (Brooks 1994). CRT opens up spaces for thinking critically on the notion of race, racism and racialisation beyond the traditional confines or boundaries set by mainstream ideals of what constitutes ‘good’ data or theory. For this reason, CRT is non-conformist even within its own scholarship, however there are several tenets through which CRT is practised. We provide a brief introduction to each tenet, assembled from the work of Delgado and Stefancic (2001) Solórzano & Delgado Bernal (2001) and Howard and Navarro (2016).

#### *Centrality of race and racism*

Research undertaken from a CRT perspective must centralise race and racism, ideally in intersections with other marginalising forms such as class, nationality, gender and sexual preference. CRT therefore rejects the notion of a post-racial world, to posit that racism is instead a normal and ordinary aspect of everyday life. From this notion emerges the belief that race is a social construction. The idea of a ‘race’ has assumed pseudo-scientific qualities over time. We thoroughly reject this ontological position. We take the view of other CRT scholars who argue that race corresponds “to no biological or genetic reality; rather, races are categories that society invents, manipulates, or retires when convenient” (Delgado & Stefancic 2012, p. 8). This social construction theory of race indicates that race is a term used to serve the hegemonic interests in society. To reposition race and racism as central to our research, we do not ignore that most asylum seekers are non-white, and argue that their imposed ‘race’ and racism are part of a policy designed to segregate white and non-white people.

#### *Challenging the dominant perspective*

CRT is well poised to enter the critical accounting literature, which draws on many different theories to challenge the dominant perspective – that is neoliberalism, capitalism and white male heteronormative institutions and systems. CRT draws on the familiar works of Gramsci, Foucault and Derrida, to reveal institutional racism is a pervasive feature of society, where existing power structures are predicated on a white supremacy<sup>v</sup> which serves to perpetuate racialisation. There has been minimal engagement by critical accounting scholars with the concept of ‘race’, despite repeated calls expressing concern for the ‘paucity’ of research during ‘hyper-racial’ times (Annisette & Prasad 2017 p. 5, see also Annisette 2003, 2009). Whilst there have been forays into the interrelationships between racism and accounting (see Hammond and Streeter 1994; Hammond 1997; Funnell 1998; Fleischman and Tyson 2000, 2004; Annisette 2003; Fleischman, Oldroyd & Tyson 2004; Lippman and Wilson 2007), these studies have been limited to historical instances of racism (cf. Lehman 2016; Annisette & Prasad 2017; Lehman *et al.* 2018 for contemporary studies). Despite the “salience of race in [the] social life” (Annisette & Prasad 2017, p. 6) of our current era, the response from critical accounting has largely

been one of profound silence. We note this adds credence to Goldberg and Searls-Giroux's (2014) fear that such silence implies that we live in a post-racial world. We counter that contemporary society is instead hyper-racial, and accounting techniques and practices perpetuate the social construct of 'race' with devastating consequences. If we wish to be truly critical in our scholarship, we need to challenge the dominant perspective from all sectors of marginalisation, which absolutely includes race and racialisation.

### *Commitment to social justice*

CRT research must be motivated by social justice. This goes to the core of critical accounting aspirations as articulated by Chua (1986): "concerned with the 'freedom of the human spirit,' that is, the bringing to consciousness of restrictive conditions. This involves demonstrating that so-called objective and universal social laws are but products of particular forms of domination and ideology. Through such analysis, it is intended that social change may be initiated such that injustice and inequities may be corrected" (p. 621). Racialisation, as a form of domination and ideology, contribute heavily to social injustice, and to correct this inequity, race and racism require spotlighting within our research, rather than an accepted and fixed structure which we have to work around. Instead, we should be smashing racialisation apart with every tool in our toolbox, to which we add the emancipatory capacity of CRT.

### *Valuing experiential knowledge*

CRT builds on and primacies the oral traditions of many communities of colour. As such, CRT prioritises story-telling, or counter-storytelling as research data to re-centre racialized and marginalised peoples narratives as a means to understand our current inequalities and inequities across various stratas of society. Within mainstream research there have been tendencies for gatekeepers to determine scientific rigour through replicable methods, with those that fall outside this scope deemed 'unscientific' or comprising 'weak' data. This inevitably skews all 'good' data toward a more Western view of science, disregarding thousands of years of science and research, including the work of the first scientists and researchers – indigenous people. For many communities of colour oral stories have formed the vessel of knowledge sharing, a reciprocity exchange that replaces capital trades of resources. When the boundaries are formed around what constitutes good knowledge or data, it often excludes non-Western approaches to scientific rigour, reinforcing racialized research. CRT "does not seek permission or approval from the larger research community...what it does seek, however, is a more honest account of the world around us...CRT scholarship is searching for honesty" (Atwood & Lopez 2014, p. 1145).

### *Being interdisciplinary*

Like critical accounting scholars, CRT researchers see the world as multidimensional, which necessitates research that reflects multiple perspectives, where accounting does not always need to be focal. This allows for the peripheral usages of accounting that, when viewed as multidimensional and a vital part of other legal, political and social systems, impact on racialized groups. To align with Gendron and Rodrigue (2021), we believe that accounting research boundaries vary in time and space, and that to define what is accounting and what is accounting research too narrowly impoverishes our discipline. Gendron and Rodrigue (2021, p. 11) argue that "the permeability of boundaries, to a significant extent, should be viewed more positively, as a condition of possibility that may foster innovation in the domain of accounting thought". Thus research that sees accounting as a peripheral, yet integral, actor in the lives of people should be welcomed as we tackle 'wicked problems' in serious ways. For us, accounting is not *the* central cause of racialisation, but rather *a* cause, and this relegation

should nevertheless be of interest and concern to accounting scholars. We need to take accounting in its socio-politico-legal contexts, at times as the periphery actor, in efforts to be more interdisciplinary and view race, racism and racialisation as complex and interconnected social phenomena.

We focus in this paper on the critical potential of CRT in valuing experiential knowledge. CRT scholars refer to this ability for marginalised people to tell their truth as a form of 'counter-storytelling', which we see as a form of a counter-account. We are often exposed to the dominant narratives ('majoritarian views'), including accounting, that purport to be true and objective, which criticise counter stories as biased and subjective. "It is interesting that the critics do not acknowledge that Eurocentrism has become the dominant mind-set that directly affects the mainstream stories about race" (Delgado & Bernal 2002, pp. 119-120). Majoritarian stories, predicated on merit, causation, blame and responsibility, "do not seem like stories at all but the truth" (Delgado 1993, p. 666). The same critics who reject counter stories will accept their dominant narratives as absolute truth, including the belief in a race neutral world, and fail to recognise the flaws in those narratives precisely because they are dominant and therefore normalised (Atwood & Lopez 2014). This then "raises questions about what constitutes knowledge [and] whose knowledge matters, and how to arrive at particular knowledge claims" (Atwood & Lopez 2014, p. 1146, see also Chadderton 2013; Parker 1998).

Counter-storytelling allows marginalised groups and individuals to tell their story in their own words and on their terms. This provides space for respectful research that doesn't try and impose rigid methodological constraints in line with what is primarily a Western view of 'good' or 'rigorous' scientific evidence. CRT recognises that counter-storytelling is just as rigorous, or indeed amongst some groups even more so, than traditional notions of 'good' data, primarily among mainstream researchers, but we believe this could be pushed further in critical accounting also.

We present therefore a counter-story by the former refugee Behrouz Boochani as a way of opening up spaces for marginalised people in critical research. We note that Boochani has classified his work within "clandestine philosophical literature, prison narratives, philosophical fiction, Australian dissident writing, Iranian political art, transnational literature, decolonial writing and the Kurdish literary tradition" (Boochani 2018, p. 372). To be true to our CRT aims, we have intertwined Boochani's counter-storytelling throughout our discussion in a way that ensures the voice of Boochani is ever-present, narrating and telling us his story in his own words amongst the context of Australian detention centres. We present his counter-story as part of our data set, and argue that memoirs, stories, oral histories and testimonies are of vital importance to ensuring racialized accounts are disputed. Counter-stories can not only made known and visible, but also deemed 'worthy' of inclusion as rigorous and strong data on par with 'scientific' data.

#### **4. Counter stories as counter Accounts**

Over the last three decades, critical accounting researchers have advocated for more diverse theoretical and empirical approaches to enrich our understanding of accounting practices within the broader socio-political context (Lodh & Gaffikin 1997, p. 436). Otherwise denying the inherent value judgements and social contexts underpinning accounting technologies, systems and tools depoliticises accounting, thus restricting the parameters of debate among accounting practitioners and researchers, dismissing alternative and critical perspectives (Brown, 2009, p. 316). Gallhofer & Haslam (2003 p. 2) observe that this critical tradition of accounting research has "not only manifested in academia but... gained some purchase in society more generally", as we move toward social justice and emancipatory outcomes for all people, but especially people of colour.



This paper explores one form of accounting practice that has developed from researchers seeking radical, emancipatory change: counter accounts<sup>vi</sup>, that is, accounting for the Other by the Other (Shearer 2002; Tregidga 2017). What constitutes a counter account is deliberately broad, encompassing a range of information and reporting tools that activists and broader civil society actors can (and do) produce and disseminate. By “systematically creat[ing] alternative representations, new visibilities, and knowledge of existing situations in order to problematise, [and] act as a catalyst for intervention” (Dey *et al.* 2010, p. 64), these visibilities and problematisations are inherently linked to some vision of emancipatory potential (Solomon & Thomson 2009, p. 77) As Dey *et al.* (2010, p. 70) explain, it offers stakeholders (especially marginalised stakeholders) a means of “talking back”, “exposing contradictions”, “destabilising the taken for granted” and “addressing the silences and absences of conventional [accounting]”. While counter accounts may face “a struggle against powerful forces that would repress, delimit, displace, resist, undermine and appropriate it” (Gallhofer *et al.* 2006, p. 683), advances in global and electronic information communication technologies and the rise of web and online reporting have created greater possibilities for counter accounts (Gallhofer *et al.* 2006 p. 685).

Dey (2007, p. 315) observes that activists, and social movements more broadly, have contributed significantly to the development of counter accounts, and that much of what accounting academics have done has relied on such accounts made available by activists in the public domain. The counter accounts used in this paper collect and present wider external sources of information about the economic, social, environmental, and ethical impacts of select organisations, industries, institutions, and practices; and they can take the form of journals, magazines, newsletters, project reports, reports on companies, press releases, news items, briefings, etc. (Gallhofer *et al.* 2006, p. 703) – all of which can be disseminated in an online space.

Counter accounts are key empirical sources for CRT researchers, known specifically within CRT literature as ‘counter-stories’. Storytelling calls to context the lived experience of racialised people so “we can all better understand how and why they are racialized and for what reasons” (Cole 2016, p. 12; see also Gillborn 2006 and Delgado & Stefancic 2012). Counter-stories let Others know they do not suffer in isolation as:

Stories can give them voice and reveal that others have similar experiences. Stories can name a type of discrimination; once named, it can be combated. If race is not real or objective, but constructed, racism and prejudice should be capable of deconstruction; the pernicious beliefs and categories are, after all, our own. Powerfully written stories and narratives may begin a process of correction in our system of beliefs and categories by calling attention to neglected evidence and reminding readers of our common humanity (Delgado & Stefancic 2012, pp. 49-50).

Counter stories also serve to “demystify the notion of a racially neutral society and tell another story of a highly racialized social order: a story where social institutions and practices serve the interest of White individuals” (Atwood & Lopez 2014, p. 1137). Counter stories challenge the dominant discourse which legitimises power for the dominant group which are the product of “historic race-based oppression that seems natural and often goes unquestioned” (Atwood & Lopez 2014, p. 1144). As we employ counter stories we enrich our understanding of racism from more personal, critical and reflexive perspectives that dispute our ‘post-race’ world. It should be noted that counter stories do not claim to hold *the* truth, but offer a version of *a* truth which complicates our understanding of truth and the world. We present the manuscript of asylum seeker Behrouz Boochani as a central radical and emancipatory counter-story of the Australian government’s facility on Manus Island, Nauru, and the Australian government’s asylum seeker policy more broadly.

## 5. A close-reading method

We use a close-reading method to offer insights into the lived experiences of those racialized by Australia's asylum seeker policy. Our approach helps to "reveal the tensions and contradictions in a text, and...illuminate moments of experience by placing them in the context of other cultural, artistic or social practices" (Nicholson 2017, pp. 183-184). Each author separately read the various texts (artefacts) numerous times, making meticulous notes while reflecting on the broader historical and social context of the artefacts. The notes were deconstructed according to thematic analysis based around the theoretical grounding of CRT as a critical strategy. These notes were then exchanged and reviewed several times between the authors until a narrative was developed around the counter story told by Boochani.

Our close-reading of Boochani's counter story highlights the emancipatory capacity of "clandestine philosophical literature, prison narratives, philosophical fiction, Australian dissident writing, Iranian political art, transnational literature, decolonial writing and the Kurdish literary tradition" (Boochani 2018, p. 372) as a tool to break apart majoritarian assertions. We contextualise his work by using activist and NGO factsheets and reports, news articles, whistle-blower documents, Hansard transcripts, budget estimates and legislation. By interweaving the official reports from the Australian government with the counter accounts given by Boochani and activist organisations, we can (re)tell the vivid story of Australia's asylum seeker policy beyond the racist ideology and unreliable financial accounts that seek to conceal the horrific experiences of asylum seekers under Operation Sovereign Borders. In line with Amernic & Craig (2017), we acknowledge that a close-reading produces an interpretive approach, which may produce simultaneously contributive, yet contestable insights. We believe that this mirrors the multifaceted nature of critical work involving the study of complex social phenomena, and strongly aligns with the story-telling emphasis of CRT. We acknowledge that this interpretation is of course subject to peer critique and social (re)-negotiation (Blaikie 2007; Amernic & Craig 2017).

## 6. Technologies of racialisation and marginalisation

Boochani (2018) renames the RPCs as the physical and literal manifestations of Australia's authoritarian neoliberal state of exception, 'Kyriarchal Systems'. Aside from the fact that such centres are prison camps in all but name (Isaacs 2014), Boochani (2018, p. 369) explains that "the government have constructed this system and they create terms to establish and reinforce their power...I avoid using their language as much as I can...I create my own discourse and do not succumb to the language of oppressive power." To this end, Boochani utilises the term 'kyriarchy' – a neologism from Fiorenza (1992) – "to describe a theory of interconnected social systems established for the purposes of domination, oppression and submission" (Boochani 2018, p. 124). The concept of kyriarchy is prevalent in Boochani's work, and this naming technique sees Boochani powerfully denominate the multi-structural nature of Australia's asylum seeker policy. It is a name that imbues the systematic torture and despair of the physical space of Manus Prison for a truer representation of:

multiple, interlocking kinds of stigmatisation and oppression, including racism, heteronormativity, economic discrimination, class-based violence, faith-based discrimination, coloniality, Indigenous genocide, anti-Blackness, militarism and xenophobia. The term also captures the way that the intersecting systems are perpetually reinforced and replicated. This important aspect connects the prison with Australian colonial history and fundamental factors plaguing contemporary Australian society, culture and politics (Boochani 2018, p. 370)

Through the lens of CRT, we adopt Boochani's term to describe RPCs and the broader structures that racialise and marginalise the Other for the remainder of this paper. We intersperse our findings with the poetry and decolonial writings of Boochani as a way of *knowing* and giving value to lived human experience in a system espousing principles of domination, control and deterrence of non-white bodies.

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### **6.1 Domination, control and deterrence**

Aspects of dominance and control within the Kyriarchal System inflicted onto refugees include restricted movement governed by guards, a deliberate lack of information about their plight and future, incited violence by the system and workers, and treatment with contempt, torture and other dehumanising practices (Isaacs 2014). Boochani's narratives emphasise "how domination and control are related to...exploitation of human bodies" (Boochani 2018, p. xxv), among a broader context of aggressive and manipulative practices. Rendering asylum seekers as utterly powerless have seen attempts to reclaim control in the most tragic ways, including self-harm, abuse and suicide (Rimkeviciene *et al.* 2017). Monash University's Border Deaths Database (2018) lists details of 17 deaths in offshore facilities between 2000 and 2018, six by suicide. A further seven suicides occurred as "a result of mental health issues from time spent in detention and uncertainty surrounding visa status" (Monash University 2018).

The Kyriarchal System produces space that enables the obliteration of the normative aspect of law while contradicting, with impunity, governmental violence that contravenes international law externally (Agamben 2005, p. 87). This was evident in the Budget estimates when Senator McKim decried the discriminatory migration policy of the government, to which Mr. Pezzullo, The Secretary of the Department of Home Affairs, answered the policy did not discriminate, but rather, "differentiates" (Australian Federal Government 2017). This exchange highlights how the Australian government ignores international law and its commitment as signatory to the 1951 Refugee Convention (Isaacs 2014, UNHCR 2017), and devises different measures of dominance and control depending on *how* refugees arrive, all while still claiming to uphold the law through mere 'differentiations.'

The Kyriarchal System operates to exert dominance and control over asylum seekers while activating Australian government policy designed to deter Others from seeking refuge in Australia. As Boochani (2018, p. 92) exposes, "the deal is that we have to be a warning, a lesson for people who want to seek protection in Australia". The Kaldor Centre (2019) concurs, with an examination of the lived human experiences of those within the Kyriarchal System revealing that rights and wellbeing are "sacrificed to the goal of deterrence". Asylum seekers who arrive by sea are "being made examples to strike fear into others, to scare people so that they won't come to Australia" (Boochani 2018, p. 107). The policy of deterrence, with its corollary of punishment for those fleeing war and persecution, are popular with both governments and citizens in the West (Robjant *et al.* 2009, Rimkeviciene *et al.* 2017). These policies are purely ideological, based on racialisation and fear of the Other. This is despite numerous studies that show such policies eviscerate the dignity, safety, and physical and mental wellbeing of refugees (Hussein 2015; McAdam 2017; UNHCR 2017, 2016, 2015; Amnesty International 2019; Refugee Council of Australia 2019b) with exorbitant costs (see Section 7). Senator McKim questioned this ideology during a Budget Estimates Hearing: "So you do not think that detaining people indefinitely is punishing them?" to which Mr Pezzullo replied, "I do not know who has been detained indefinitely..." (Australian Federal Government 2017). This exercise in political rhetoric was followed by:

**Senator McKim:** Are the detention centres on Manus Island and Nauru part of deterring people from getting on boats?

**Mr. Pezzullo:** It is certainly the case that Operation Sovereign Borders, as a totality, which involves all the elements that we have been discussing today—strategic communications, offshore disruption, at-sea interceptions, turn-backs, take-backs, assisted returns, removal of persons to offshore processing in the form of regional processing—as a system, does deter persons from making that risky decision to get on those boats.

**Senator McKim:** Specifically, the question was in regard to the RPCs on Manus Island and Nauru.

**Mr. Pezzullo:** If you do not have regional processing, you lose a vital element of your deterrence, yes.

**Senator McKim:** Do you accept that harm comes to people who are detained?

**Mr Pezzullo:** No, I do not accept that at all. (Australian Federal Government 2017)

This policy of deterrence is inextricably linked to the electoral process in Australia. Alongside the demonisation of asylum seekers as ‘illegals’, ‘terrorists’ or ‘economic migrants’; at its core “the issue of asylum seekers who arrive by boat wins and lose elections: votes are more important than morals” (Isaacs 2014). This renders asylum seekers as little more than pawns mobilised by Australian politicians, leaving them questioning “what do other people’s plans to come to Australia have to do with me? Why do I have to be punished for what others might do?” (Boochani 2018, p. 107).

The Australian government exerts its domination, control and a policy of deterrence to exile asylum seekers not just from Australia, but also from the human race. This exile, sanctioned within the Kyriarchal System, deliberately oppresses and dehumanises.

## **6.2 Exile of the Other**

Internment in the Kyriarchal System injects “one with a heavy despair, the kind of despair associated with diaspora, a despair associated with exile” (Boochani 2018, p. 82). The policy of offshore detention is contentious in many ways, but the indefinite banishment of people, including children, has drawn criticism from many human rights groups (see UNHCR 2015, 2016, 2017; The Kaldor Centre 2017, 2019; Refugee Council of Australia 2019a, 2019b). These groups have called for the immediate disablement of the Kyriarchal System and the transfer of refugees to Australia or other countries where they can be safe (Karp 2018). Their exile exposes them to “inhumane conditions, solitary confinement, lack of basic essentials and medical care, physical and sexual abuse and severe overcrowding” (The Refugee Council of Australia 2018). These human rights abuses are facilitated and shrouded within the Kyriarchal System, which in civil society would see such conditions as untenable, particularly Western democracies, yet it is precisely these institutions that establish and legitimise such anomic spaces. It engenders helplessness, as Boochani (2018, p. 83) laments, “I can do nothing else but accept the reality. And the reality on this day is that they have determined to exile me to Manus Island, exile me nice and peacefully, somewhere out in the middle of the ocean”.

The rhetoric that supports this exile is couched in terms of a crisis to be avoided at all costs – deaths at sea. As the government states, “the loss of life on dangerous maritime voyages in search of Australia’s protection has been increasing...the likelihood that more people will lose their lives is high and unacceptable. These realities have changed the circumstances that Australia now faces” (Australian Federal Government 2012). This veiled concern for the lives of refugees sits in stark contrast to the lived human experiences, which narrate a life of powerlessness, hopelessness, abuse and harm. This outward concern for deaths at sea is also confronted with cases where unauthorised maritime arrivals can be handed back to authorities in their country of origin – the very country desperate asylum seekers are trying to escape. The responsabilisation of preventing death is suddenly not a prerogative of the Australian government, ostensibly because this does not happen in ‘their’ sea (Refugee Council of Australia 2019b).

Offshore detention policy “combines disturbing practices, cost blowouts and chaotic administration” (Mares 2019), all of which demonstrate the fallacy of a government that feigns concern about the death of people at sea. What began as an ‘emergency measure’ is now standard operating procedure, and “once certain thresholds of policy and action were crossed, they became unexceptional, and the administration of Australia’s immigration program and border controls has changed across the board as a result” (Mares 2019). Exile becomes an everlasting securitisation technique of government:

*Alienated from home – reflected in the way he stares at those walls of wire/*

*Alienated from home – reflected in the way he stares at those people whose words he doesn't understand* (Boochani 2018 p. 82).

This exile has disastrous impact on the refugees within the Kyriarchal System, many of them children. There is general international consensus that “the immigration detention of children is never in their best interests... detention of a child because of their or their parent’s migration status constitutes a child rights violation” (Refugee Council of Australia 2019b). Despite over 180 charities and organisations calling for an end to indefinite detention for children (Davidson 2018), these children remain imprisoned by the Kyriarchal System. They are outside the norms of peacetime law and rights protections, placing these children in a precarious position, as detailed in the Nauru Files. The Files reveal that over half of the incident reports on Nauru involved children, despite comprising only 18% of the population (Farrell, Evershed and Davidson 2016). The files reveal 7 reports of sexual assaults on children, 59 reports of physical assaults on children, 30 reports of children self-harming and 159 reports of threatened self-harm involving children (Farrell and Evershed 2016; Human Rights Law Centre 2018). As CRT scholars would query, if an institution within Australia received such reports, especially for white children, what would be done?

Children within the Kyriarchal System have attempted to tell their own counter stories. Boochani, who found artefacts of a family that shared the same living space in the past, recalls: “I read one of the inscriptions written on the wall next to my head. It is Nilou. She has written something up there in a child’s handwriting ‘*Oh God, do something, take us to a nice place. Kiss, kiss*” (2018, p. 119). Other inscriptions depicting the hopelessness of children include school work interspersed with writings such as “I want death” and “I need death” (Farrell 2016). A report from 2014 described a child ripping up his books in anger because his teacher did not put a tick next to his name. The teacher wrote: “He then told me his mother is on hunger strike, refuses to eat and he can’t sleep or think as his mother is so upset. He said she cries all day and refuses to hug him.... [he] needs his mother” (Farrell 2016). The Kyriarchal System dominates and controls children in a policy of deterrence for choices they did not make. The children exhibit sexualised behaviour and show innumerable signs of distress (Farrell 2016, The Nauru Files), the effects of which are severe and lifelong (Refugee Council of Australia 2019b) expressed by Boochani’s counter story:

*The mood of sorrow that has tormented us all over the last few days emerges again/  
Once again sorrow bears down oppressively/  
Once again the questions smash against the rim of my mind/  
Why does the Australian government have to exile little girls of six or seven years old? /  
Why does the Australian government have to incarcerate them? /  
Where in the world do they take children captive and throw them inside a cage? /  
What crime are those children guilty of? /  
And thousands more questions that have no answers/  
Thousands more questions that cause me more headaches/  
Even greater headaches* (2018, p. 117).

The Kyriarchal System breaks from the law within a legal space that enables its prolongation, despite repeated condemnation by experts, human rights bodies, medical professionals and the international community due to the persistent breach of fundamental human rights (Human Rights Law Centre 2018). The Australian government, that claims to uphold the law while at the same time transgressing from it constantly in the operations within the Kyriarchal System, has adopted policies to win elections based on fear and racialisation. The government has also sought to absolve itself from the Kyriarchal System, foisting accountability onto multinational corporations, and onto vulnerable individuals to keep the Other and their plight out of Australia and, most importantly, out of sight. Nevertheless, Boochani (2008, p. 158) illuminates that the Kyriarchal System is Australia: “This space is part of Australia’s legacy and a central feature of its history – this place is Australia itself – this right here is Australia”.

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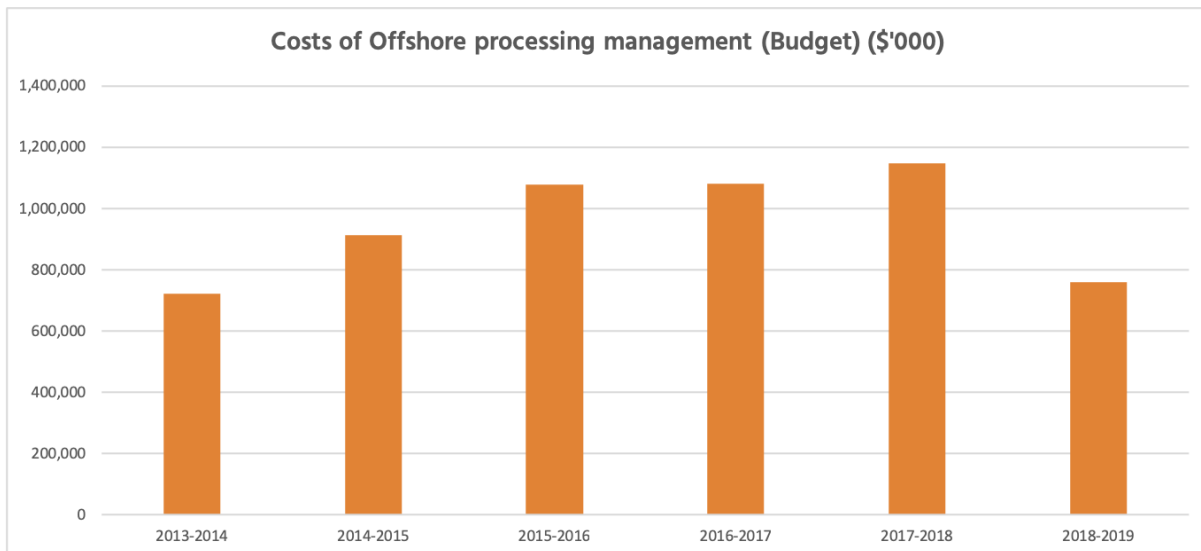
## **7. Managing capitalism: Producing sites of profit and accumulation**

In 1997, Australia's immigration detention facilities turned into sites of profit and accumulation when the Federal government awarded a private contractor responsibility for all security, accommodation, maintenance, catering, health care and medical treatment, opportunities for recreation and study, welfare and counselling and transport at all Kyriarchal Systems (Smith 2019). Since then, a number of private corporations and organisations have entered into contracts with the government to provide the aforementioned services in Kyriarchal Systems, including Serco, G4S, Broadspectrum and Paladin Group. The sweeping privatisation of Kyriarchal Systems in 1997 was in line with, and informed by, broader and ongoing processes of privatisation in Australia stemming from the marketization of government services. The objective was to reduce financial costs through competitive tendering processes that, over time, would yield more efficient immigration detention services (Smith 2019). In addition to cost reduction, the outsourcing and privatisation of Kyriarchal Systems had the objective of relieving operational and financial responsibilities, and responsibilities for breaches of human rights – all of which were transferred to these private operators. In this section, we examine government reports, civil society, counter accounts and media reports to demonstrate how the economic objective of cost reduction never eventuated.

### **7.1 The 'numbers': Governmental (un)accountability and counter accounts**

In our examination of official Government documents, data and financial reports, we have found various representations of the economic costs of Australia's privatised immigration detention facilities since 1997. This data indicates, above all other activities and service deliveries, that detention remains the largest single identifiable cost associated with asylum seekers arriving by boat (Australian Federal Government 2017), and that this expenditure on detention has significantly increased over the last 10-15 years. Historically, the Australian Department of Immigration and Citizenship (DIAC) has provided limited, if any, information on the cost of detention by centre or per detainee, arguing that all Kyriarchal Systems are "used flexibly and costs vary day by day depending on the number of detainees and other variables" (Australian Federal Government 2017). Indeed, no Australian Government has ever provided a single figure estimate of the total cost of asylum seeker policy (Refugee Council of Australia 2019b).

Instead, accumulated and broader operational costs have been (partially) disclosed in certain official government documents. Information is primarily gathered from Federal Government budget documents, including the Portfolio Budget Statements, Portfolio Additional Estimate Statements of the relevant departments, and the annual Budget and Mid-Year Economic and Fiscal Outlook statements prepared by Treasury (Refugee Council of Australia 2019b). For example, the graph below showcases the costs of offshore processing management (as a broad expenditure activity) published by the DIAC in its annual portfolio Budget Estimates:



**Figure 1: Costs of Offshore Processing Management (reproduced by Refugee Council of Australia 2020)**

However, when interrogated further, these budgetary figures fail to disclose the reality of the costs. As the Refugee Council of Australia (2020) reveal, the costs disclosed in Figure 1 are underestimated:

For example, in 2013-2014, the Senate estimates ‘lifetime cost’ is \$1.1 billion, while the costs in the Portfolio Budget estimates for ‘IMA offshore management’ are reported as \$721,016. This graph also does not show any foreign aid that was included as part of any deals (for example, the \$40 million Cambodia received as part of its deal to resettle, in the end, a mere seven refugees).

Beyond budgetary figures, the exact financial costs of Australia’s asylum seekers policy are very difficult to establish as expenditure ranges across various Governmental programmes, portfolios and contracts (The Kaldor Centre 2019). Indeed, actual figures of expenditure are rarely disclosed and when provided, they reveal little to no information about what activities, transactions, and services the individual costs incurred entailed. Former Prime Minister Tony Abbott justified such secrecy, stating: “If we were at war we wouldn’t be giving out information that is of use to the enemy just because we might have an idle curiosity about it ourselves” (Swan 2014). However, what we can establish is the extraordinary financial costs incurred in running Australia’s border detention facilities. For example, in April 2014, The National Commission of Audit reported that from 2009-2010 and 2013-2014, Government spending on detention and processing of asylum seekers arriving by boat “increased from \$118.4 million per year to \$3.3 billion per year” (The Kaldor Centre 2019). It also revealed that over the period of 2016 to 2020, the costs were around \$9 billion (The Kaldor Centre 2019). Limited figures have been provided in relation to specific offshore detention facilities<sup>vii</sup>. For example, in October 2014 Senate Estimates, Mark Cormack from the Department of Immigration and Border Protection provided a breakdown of monetary allocations on Nauru from 2014 to 2015 (see Table 1).

<b>Breakdown of Government expenditure on Nauru 2014-15</b>	
Charters	\$24,700,000
Escorts	\$8,600,000
Independent reviews	\$479,000
Garrison and welfare	\$316,900,000

Healthcare services	\$25,400,000
Family and unaccompanied minors welfare support	\$26,150,000
Property	\$150,000
Advisory Committee costs	\$205,000
Returns	\$2,800,000
Removals	\$810,000
Visas	\$15,500,000
Leases	\$1,800,000
Other payments to Government of offshore centre	\$600,000
Other costs	\$9,900,000
TOTAL	\$433,994,000
Departmental expenses – Staff	\$9,100,000
Departmental expenses – Supplies	\$26,000,000
TOTAL	\$35,100,000
<i>Source: DIBP</i>	

**Table 1: Breakdown of Government Expenditure on Nauru 2014-15 (ABC News 2015)**

While, on the surface, the financial breakdown appears to ‘account’ for the Government’s expenditure in relation to Kyriarchal Systems in one offshore territory, no further information or disclosures are provided in relation to the individual costs. Categorising individual items as ‘Escorts’ and ‘Other payments’, for example, reveals little about the exact nature of activities, goods, and/or services exchanged/delivered under these payments. As the Refugee Council of Australia (2020) explains:

The costs of offshore processing are difficult to fully understand. Different figures have been provided in different Senate estimates and have not been updated to include the latest statistics. What is clear, however, is that is extraordinarily expensive, regularly costing more than \$1 billion a year.

In response to this lack of transparency and accountability for the Government’s privatised offshore detention facilities, various counter and civil society accounts have been constructed and disseminated by a range of organisations and groups. These accounts disclose the false economy of offshore detention, such as the account in Table 2:

<b>\$ per person per year</b>	<b>Cost</b>
573,000	To hold someone in an offshore detention facility
346,000	To hold someone in detention in Australia
103,343	For an asylum seeker to live in community detention in Australia
10,221	For an asylum seeker to live in the community on a bridging visa while their claim is processed

**Table 2: Costs incurred in processing asylum seekers through Australia (Refugee Council of Australia, 2019b)**

The comparative costs detailed above provide a clear account of the significantly lower costs of enabling asylum seekers to live as part of (onshore) Australian communities through bridging visas, while waiting for their applications to be processed. Indeed, when subject to further analysis, the costs variances are extraordinary and highlight the lack of economic efficiency arguments for the operation of these offshore Kyriarchal Systems. They are economically unsustainable and point to the racialised politics discussed in Section 3. Indeed, a 2016 report by UNICEF Australia and Save the Children revealed that “Australia’s policy of onshore and offshore detention and turning back boats had cost



\$9.6 billion between 2013 to 2016” (The Kaldor Centre 2019); and a counter account by the Financial Review (Karp, 2018; McIlroy, 2018) that accounted for ‘border protection’ costs between 2016 and 2017 revealed a cost of \$4 billion to taxpayers. This latter figure included \$1 billion spending on detaining 1,140 refugees and asylum seekers on Manus Island and Nauru; \$1.06 billion on “border enforcement”; \$1.57 billion on offshore compliance and detention; and \$1.08 billion for “offshore management or ‘illegal’ maritime arrivals (Karp 2018).

Further counter accounts compare Australia’s border spending to International aid organisations and other countries with border control policies. For example, a 2015 report by the International Detention Coalition examining alternatives to detention provides an account of Australia’s border control spending to other countries. The report finds that Australia’s spending on detaining asylum seekers offshore is twice as much as the United States, Canada and other countries within Europe – at “an estimated cost of \$655 per person per day” (The Kaldor Centre 2019). To put matters into further perspective, in 2015, the Human Rights Law Centre reported that Australia’s spending on offshore detention was “more than five times the United Nations refugee agency’s entire budget for all of South East Asia” (ABC News 2015). As the Director of the Human Rights Law Centre, Daniel Webb, argued, the large sums incurred on offshore detention could be better spend on developing “safe pathways to protection” for refugees (ABC News 2015). Indeed, this financial assessment was used as evidence by the Human Rights Law Centre in the High Court case of *Plaintiff M68/2015 v Minister for Immigration and Border Protection 2015* (on behalf of detained asylum seekers) to challenge whether the Australian Government had the power to spend public money on the inhumane policy.

Counter accounts have revealed that the asylum seeker policy is underpinned by dubious contracts and poor management of finances. For example, the federal government ran a closed tender process with a single security company, Paladin Group, for “contracts worth \$423 million to provide housing and security for refugees on Manus Island”. This decision was highly controversial and raised questions as to how such a “thinly capitalised and inexperienced” company was chosen to deliver the contract (Murray *et al.* 2019). Activists and civil society actors carried out various investigations, and their reporting revealed that Paladin’s founder Craigg Thrupp had left a “string of bad debts and failed contracts across Asia” (Murray *et al.* 2019). The contract for \$423 million over 22 months translated to “\$20.9 million a month”, or “\$1,600 per day per person – not including food or welfare services” (UNICEF 2016).

A suite at a five-star hotel in Sydney costs less than this. Of course, the conditions for a refugee on Manus Island are nothing like those in a luxury downtown hotel. A retired logistics manager estimated that the real cost of accommodation is \$108 per person per night, which explains why Paladin is estimated to be pocketing a profit of \$17 million a month (UNICEF 2016).

Such figures indicate offshore detention facilities on “Nauru and Manus Island costs Australian taxpayers 56 times more than it would to have them live among us” (UNICEF 2016). Indeed, in 2016 and 2017, the Australian National Audit Office released two audit reports censured the DIAC “for its handling of contracts worth \$3.386 billion for Garrison support and welfare services on Nauru and Manus” (Mares 2019). These vendors/organisations included well-known multinational corporations such as Broadpectrum, KPMG, Serco, G4S and non-governmental bodies such as Save the Children and the Salvation Army (Mares 2019). The cost blowouts are depicted in Figure 2, including “contract variations totalling over \$1 billion [that] had been made without “a documented assessment of value for money” (Mares 2019).

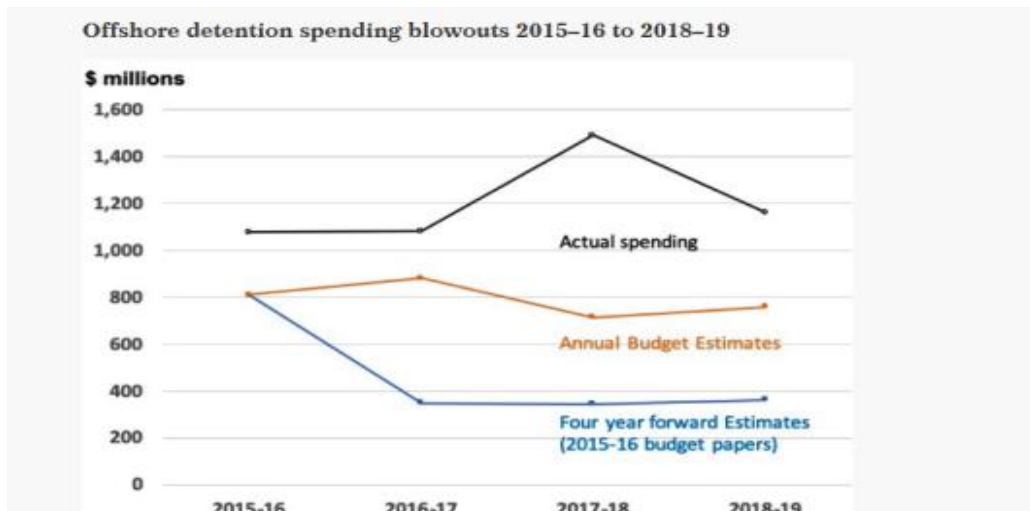


Figure 2: Offshore detention spending from 2015-2016 and 2018-2019 (Mares 2019)

In addition, a number of further questionable reports regarding Government contracts with corporate vendors have been revealed. For example, *The Guardian* reported that the Australian government had paid Pacific International Hospital \$21.5 million over ten months to provide healthcare on Manus Island without finalising a formal contract (Knaus and Davidson 2019). Similarly, *The Australian* reported that PNG-based NKW Holdings Limited had received an \$82 million contract to provide catering and site-management services on Manus without any formal process of competitive tendering (Packham 2019). The exposé revealed that the contract cost “\$1390 per resident per day” – far more than rival companies charge for similar services. Both firms had links to influential political figures in Papua New Guinea (Knaus and Davidson 2019). These accounts provide some context for why the finances have reached billions of dollars. Furthermore, as highlighted by UNICEF and Save the Children, the costs are even higher given that Australia spends huge sums of money towards maintaining and defending its current approach to border control policy, “including responding to legal challenges and enquiries by parliamentary committees and regulatory bodies” (Mares 2019), as summarised in Figure 3:

<b>THE BORDER BLOW-OUT</b>			
<i>Known operational and capital costs of offshore processing since 2012-13 (\$ millions)</i>			
<b>Year</b>	<b>Operational costs</b>	<b>Capital costs</b>	<b>Total</b>
<b>2012-13</b>	\$205	\$139	\$344
<b>2013-14</b>	\$922	\$391	\$1313
<b>2014-15</b>	\$913	\$286	\$1199
<b>2015-16</b>	\$1078	unknown	\$1078
<b>2016-17</b>	\$1083	unknown	\$1083
<b>2017-18</b>	\$1482	unknown	\$1482
<b>2018-19</b>	\$1163	unknown	\$1163
<b>Total known operational and capital costs</b>			<b>\$7608</b>

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*Sources: Senate Estimates and Home Affairs Portfolio Budget Statements*

Figure 3: Known operational and capital costs of offshore processing from 2012-2013 (Mares 2019)

The hidden costs of the economic practices detailed and interrogated in the previous sections pale in comparison to the devastating impact on people. The policy of ‘stopping the boats’ has not necessarily succeeded, instead turning them to “other dangers” (UNICEF 2016). As argued by UNICEF (2016), “a truly humanitarian response would not abandon asylum seekers to extreme weather, piracy and kidnapping”. The policy of deterrence is sending out a “blunt message to people fleeing persecution [of] stay where you are” (UNICEF 2016). Although it appears as if the approach has been successful in reducing the number of people arriving in Australia via boat, it has not reduced the number of people in need of help:

From 2012 to 2015, the number of asylum seekers and refugees in Indonesia, Malaysia and Thailand rose by 36%. In the same period, Australia decreased the number of refugees it resettled by 30%<sup>viii</sup>. The government didn’t just deter asylum seekers from coming to Australia; by failing to offer alternative pathways, it abandoned them to countries which cannot offer protection or fulfil their human rights to a dignified existence. For children, that can be a life without shelter, school or healthcare (UNICEF 2016).

Broadening the impact of such policies, other countries have sought to enact similar costly and inhumane ‘solutions’ to asylum seekers following the Australian example. For instance, “a delegation of Danish politicians” had “planned to visit Nauru to assess whether Australia’s framework could be applied in Denmark”, thus leading UNICEF to claim that Australia’s detention policy could be its “most dangerous export” (UNICEF 2016). Furthermore, the former Commissioner of the Australian Border Force has been invited by the UK Home Office to advise on ‘illegal’ maritime arrivals (Hymas 2020). Notwithstanding the precedent of Australian policy, such internment and deterrence to the detriment of people is prominent across Western border policies internationally (Menz 2011).

Counter accounts and counter stories have described the violence and trauma endured by the asylum seekers detained in these facilities, giving visibility to asylum seekers in exile (see Section 6). In addition to the hidden humanitarian costs of Australia’s detention facilities, counter accounts have gone further to analyse and make visible the economic benefits of processing asylum seekers as refugees onshore. There are clear benefits to processing asylum seekers onshore, using less costly and more humane methods to achieve greater economic growth and participation.

## 8. Conclusion

Applying CRT, counter accounts and counter stories provide space for Others to give an account of their lived human experience, challenging racialised rhetoric that seeks not only to marginalise, but to control, dominate and deter. By interrogating the political agenda of successive Australian governments, we have revealed a racist ideology that has been prized above the humane treatment of vulnerable people, and above cost effectiveness. The exceptional space occupied by Kyriarchal Systems has shown “the rule of law, including transparency and due process, does not apply” (Seuffert 2015, p. 67). These spaces are instead colonised by multinationals who reap extraordinary levels of profit in the name of violence, starvation, dehumanisation, abuse, torture and the death of innocent people. The (un)accountability discharged by the Australian government to such private corporations further reinforces the majoritarian logic that sustains and perpetuates the Kyriarchal System as a permanent feature of securitisation to ‘protect’ white bodies.

Throughout this paper, it has been the counter account and counter story, and not the official account that has been able to shed light on the reality of Australia’s offshore detention policy, both fiscally and in human terms. Without these counter stories, the lived reality of asylum seekers and the cost to both Australian taxpayers and Australian values would be obscured. Even piecing together these accounts, we can only reconstitute partial accounts of Nauru and Manus Island. The most complete rendering lies within Boochani’s counter story, his poetic and confronting method for telling his story

a powerful tool for emancipatory outcomes. Boochani, having gained attention through his harrowing account, was invited to a writer's festival in New Zealand in 2019. Through friends, Boochani was able to secure permission to leave on a limited visa, and once he left, he was determined not to return. Boochani has since applied for asylum in New Zealand, with success, the path open for citizenship (ABC News 2020). While this chronology of a counter story is difficult for Others to achieve, it does establish that Others can operationalise their stories for emancipatory outcomes.

Using counter accounts to displace the narrative espoused by the Australian government has allowed the hidden issues of race and racialisation to come to the fore. As we sought to reinstate the voice of people within Kyriarchal Systems as "major characters in their own accounts, [instead] of minor characters in the accounts of others" (Arrington & Francis 1993, p. 122), we have also shed light on a policy that makes no financial or humanitarian sense. Boochani's counter story reifies that we are not in a post-racial world, and that racism remains one of the fundamental challenges of our times. Indeed, the mobilisation of Black Lives Matter in the wake of police violence and death delivered onto black bodies during the current year emphasises the need for academics to take up this mantle. We must continue to refute race as an ontological truth, and strive for giving platforms to those who have been silenced by authoritarian neoliberal structures which seek to replicate colonial systems of domination, control and servitude.

We have also used counter accounts to expose the significant financial costs of offshore facilities (in comparison to onshore facilities) for the Australian federal government, as well as the excessive profits accumulated by the private corporations running them. Our findings reveal how – on the one hand – Governmental accounting (or lack thereof) – informed by a neoliberal economic reality – has been used by state actors to obfuscate accountability and transparency regarding spending on these contracts (and spending on specific 'services' by the contract holders), complicity in corrupt tendering processes – as revealed by civil society organisations, and the hidden humanitarian costs of offshore detention facilities. On the other hand, our findings demonstrate the powerful role that counter accounts/counter stories can play as counter-hegemonic tools of accountability – making visible and offering alternative representations of the hidden practices and costs of Governmental practices and policies. The accounts analysed expose and reveal the extraordinary humanitarian and economic costs of detention facilities; and (re)represent the potential economic benefits of closing these facilities and welcoming asylum seekers onshore as refugees.

Accounting serves hegemonic systems and in this paper, the traditional remits of accounting have been largely silent on the cost of Australia's offshore processing policy. We have had to rely on non-traditional accountants to reveal the numbers, highlighting the counter account and counter story in line with the emancipatory ambitions of CRT. The curious silence of accounting indicates its potential to highlight the inefficiencies of the current policy, in the hope of seeking more humane options such as onshore processing and bridging visas. Counter stories have been mobilised to challenge the Kyriarchal System, hold it to account, and give a voice to those who would otherwise be subjugated, marginalised, dehumanised, racialised and ignored. The 'us vs. them' logic of the Australian government belies the fact that the Kyriarchal System is part of Australia:

This is what we, Australia, have become.  
The ignored begging of a woman on Nauru being raped.  
A girl who sewed her lips together.  
A child refugee who stitched a heart into their hand and didn't know why. (Boochani 2018, p. iii)

As we reflect on what this paper has identified, we acknowledge there is now the overarching question of so what? The next steps are difficult to illuminate and to prescribe. What we offer, beyond calling for more support and coverage of counter accounts and counter story-telling for emancipation, are

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strategies for the academic community. We acknowledge work such as this rarely meets a readership beyond academia, so it is the academy that must respond. We call for collective action – even among counter accounts with similar intent there are disparities and disorganisation. Academics, particularly critical academics, are well poised for providing platforms for counter stories, interweaving them into organised and coherent accounts in a collective sense (Cooper *et al.* 2005). By bridging these counter accounts, we can funnel them into the social movements. We acknowledge that counter stories or counter accounts on their own are not usually enough to achieve emancipation. As Brown (2009, p. 335) argues, providing new ‘facts’ does not necessarily force hegemonic actors to respond or be held accountable, or allow citizens to be effectively heard – indeed, some citizens will still find it difficult to be heard. We accept that Boochani’s emancipation is rare for racialized and marginalised people – rare, but not impossible. Counter accounts and counter stories *can* spark or drive social movements, which can enact social change, but they require allies to give that platform, support their plight, and offer avenues for change. We call for academic allies to participate, whether that be through listening, learning, research, activism, policymaking, or creating/leaving that space for Others to give their account.

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<sup>i</sup> In July 2013, Behrouz Boochani – a Kurdish Iranian journalist – made his second perilous journey from Indonesia to Australia in a boat carrying a number of asylum seekers. The boat was intercepted by the Royal Australian Navy, and Boochani and his fellow asylum seekers were detained on Christmas Island before being transferred to the Manus Island detention centre in August 2013. Boochani remained at the centre until 2019, when Boochani was invited to New Zealand for a speaking engagement. Granted a temporary one-month visitor visa by Immigration New Zealand, Boochani remains (as of July 2020) in New Zealand. During his detention, Boochani constructed an account titled “*No Friend but the Mountains*”. The account was arduously typed out by Boochani on a mobile phone in his native Persian/Farsi language in short sections via the messaging application WhatsApp, and then translated into English and published into a book – providing one of the most comprehensive of accounts of the lives and treatment of asylum seekers detained in centres by the Australian government.

<sup>ii</sup> It should be noted that Boochani rejects this term (RPC), and renames them ‘Kyriarchal Systems’ as part of his challenge to the system. We later adopt his term for the paper.

<sup>iii</sup> This dogmatic ideology persists today, with the longstanding rule that illegal arrivals can never settle in Australia, despite the finding of a genuine refugee status (Turnbull and Dutton 2016).

<sup>iv</sup> The Attorney General dismissed Roman Quaedvlieg in 2018 from his role as Commissioner for abuse of power (Greene & Greg, 2018)

<sup>v</sup> White here does not relate to all people bearing white skin, but rather the hegemonic ‘white’ supremacy of Anglo-Celtics.

<sup>vi</sup> These externally produced accounts have a varying nomenclature and have been referred to in the critical accounting literature as “external accounts”, “social audits”, “anti-reports”, “silent accounts”, and “shadow accounts”.

<sup>vii</sup> It should be noted that the Government official reporting around its spending on Kyriarchal Systems is so secretive that recent figures are generally not available. Our analysis is focussed primarily up until 2017/18.

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<sup>viii</sup> In the latest budget handed down by the Australian Federal government a further 30% decrease of humanitarian intake (Australian Federal Government 2020).