



Australian Government Financial Management

Connected Planning and Financial Management

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A solution overview for public-sector finance and delivery teams

TECHREV

FRONT MATTER

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Audience	CFOs, finance teams, policy and program owners, budget holders, workforce planners, project managers and executives
Purpose	Explain the user capabilities and business value of connected costing, funding, budgeting, forecasting and project oversight

Revision history

Version	Description
1.0	Initial process and configuration-based use-case document.
2.0	Reframed as an end-user solution overview, with feature benefits, practical scenarios, shared assumptions, AI assistance and government process context.

How to use this document

Sections 1-2 establish the business case and the connected process. Sections 3-8 explain the activities and information available to users. Sections 9-10 cover AI assistance and data exchange. Section 11 sets out a practical adoption approach and delivery scope; Section 12 provides references and terms.

The examples are illustrative working scenarios, not customer case studies. The solution overview is grounded in the Cubix government planning workspace and product documentation. Capabilities are configured to the agency's data, planning model, access rights and operating processes.

Document scope

The focus is departmental financial planning and management visibility. Cubix connects planning activity with information from source financial, workforce and delivery systems. It does not replace the agency's legal decision-making authority, source transaction processing or official government reporting obligations.

FRONT MATTER

Table of contents

1. A connected view of public resources	4
2. The end-to-end user journey	5
3. Develop and compare costed proposals	6
4. Central assumptions and calculation rules	7
5. Manage the external funding position	8
6. Allocate funding and retain ownership	9
7. Build budgets, forecasts and scenarios	10
8. Financial insights and Project 360	11
9. Use AI to assist budget development	12
10. Bring data in and share information	13
11. Establish the agency solution	14
12. References and terminology	15

SOLUTION OVERVIEW

1. A connected view of public resources

Cubix brings the financial planning lifecycle into a shared environment: what an initiative will cost, how it will be funded, who will own its resources, how its budget will be delivered and how the actual position compares with the plan.

For finance and operational teams, the objective is to reduce the effort spent assembling the financial story. Costing, funding and delivery information can be examined together, using governed assumptions, repeatable calculations and a common organisational and project context.

From spreadsheet coordination to managed planning

Common working difficulty	Cubix capability	Benefit to users
Separate costing and budget workbooks	Connected proposal, funding, allocation and monthly-planning views	Follow an initiative across planning stages without repeatedly rebuilding its context.
Rates and assumptions copied between files	Centrally maintained rate models and reusable calculation rules	Apply consistent costing methods and make the basis of an estimate easier to review.
Unclear ownership of people and project costs	Separate resource ownership from cost allocation	See who owns a resource and which activities consume its cost.
Manual reporting at every review cycle	Saved views, dashboards and repeatable data flows	Spend more time understanding movements and less time compiling figures.
Changes made directly in working files	Review-before-save, proposals and supported sandboxes	Examine the effect of a change before applying it.

A practical role for Excel

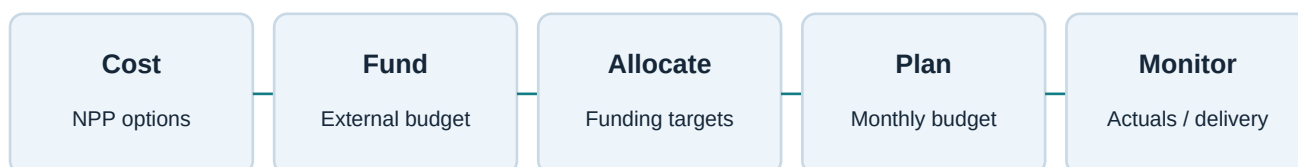
Cubix can become the managed planning system of record for agreed processes, replacing distributed budget workbooks and fragile links. Teams retain familiar grid-based working and can bring in existing data through supported imports. Spreadsheet extracts may still be useful for specific exchanges; the authoritative assumptions, calculations and saved plans remain in the governed process.

Public-sector relevance

Finance describes the Commonwealth Budget process as the means of allocating public resources to government priorities, with entities maintaining estimates and actuals in internal records and CBMS. A connected departmental planning environment helps teams prepare and reconcile the information used in that cycle. [1]

OPERATING MODEL

2. The end-to-end user journey



Forecast and management review feed the next planning decision.

Stage	What users do	What becomes visible
Costing	Build and compare NPP or initiative options using workforce, contractor and other-cost drivers.	The cost, resource profile and assumptions behind each option.
External budgeting	Record funding movements by round and financial year; review the external position.	Opening funding, adjustments, closing position and funding classifications.
Funding allocation	Distribute targets to the responsible organisational areas and projects.	Allocated funding, remaining capacity and differences from the internal plan.
Internal budgeting	Plan monthly people, contractors and operating costs; assign project costs.	The detailed delivery plan, FTE, resource ownership and cost attribution.
Forecasting and review	Bring in actuals, revise future assumptions and compare with the approved budget.	Emerging variances and the expected full-year position.
Projects and insights	Examine funding, budget, labour and delivery measures in project and portfolio views.	A connected view of financial resources and delivery progress.

One initiative, multiple perspectives

An initiative owner needs to understand the proposal. Finance needs to assess funding and classifications. A branch manager needs to plan people and expenditure. A project manager needs to understand the resources and costs supporting delivery. Cubix gives each role a focused view while retaining the shared context between them.

An illustrative management question

If the start date of an initiative changes, what happens to this year's staffing requirement, the forward cost profile, the branch allocation and the project budget? The connected process provides the places to model those changes and compare their consequences. The relevant owners review the affected plans rather than reconcile unrelated spreadsheet versions.

COSTING CAPABILITY

3. Develop and compare costed proposals

The NPP costing experience supports proposal development from a structured register through options, components, monthly drivers and a preferred cost profile. Users can examine both the total funding request and the assumptions that create it.

User capabilities

Feature	How users apply it
Proposal and option structure	Organise the initiative into options and components, with ownership and the appropriate costing round.
Workforce costing	Enter monthly APS FTE and classifications; calculate the related cost using configured rates and costing rules.
Contractor costing	Plan contractor roles and monthly requirements using the relevant rate basis.
Other costs	Build time-phased supplier, ICT, travel or other configured cost categories alongside labour.
Multi-year comparison	Review the total ask by year, option-by-month profile and option/account breakdown.
Preferred option and handoff	Record the preferred option and prepare the costed information for finance review and the external-budget proposal process.

Why this improves the costing process

A reviewer can distinguish a higher cost caused by more resources from a higher cost caused by rates or timing. Teams can compare a staged rollout with an accelerated option without rebuilding the entire costing workbook. Monthly detail supports discussion of the annual request and the forward profile.

Department of Finance investment guidance emphasises estimating quantities and rates, testing assumptions and considering escalation and whole-of-life costs. These are useful disciplines for structuring a costing model; the precise methodology depends on the proposal. Cubix provides configurable planning and calculation capabilities, rather than prescribing one costing method for every initiative. [2]

Illustrative user scenario

A policy team prepares two delivery options. One hires progressively; the other uses contractors earlier. The team compares FTE, monthly costs and the forward funding request, reviews the assumptions with finance and identifies the option to take forward. A change in an approved rate can be assessed across the affected cost profile through the configured calculation and refresh process.

SHARED PLANNING FOUNDATION

4. Central assumptions and calculation rules

Central assumptions reduce the risk that two teams cost the same resource differently simply because their workbooks contain different rates. Cubix supports governed rate models and reusable rules that can be applied across costing and internal planning when those models are configured to share the approved assumptions.

What can be governed centrally

Assumption or rule	Planning application
Salary classifications and rates	Translate the planned APS workforce profile into a consistent salary-cost basis.
Employee on-costs	Apply agency-approved employment-cost assumptions to the relevant workforce categories.
Contractor rate assumptions	Cost planned contractor requirements consistently by the selected role and period.
Timing and phasing	Reflect start dates, monthly FTE and the timing of planned activity.
Indexation and escalation	Apply configured changes across the appropriate period and cost categories.
Calculation and consolidation rules	Calculate costs, totals, allocations and management comparisons using the model's agreed logic.

Salary and FTE budgeting

Users enter the resource requirement rather than manually reproduce a salary formula for every line. In the supported monthly-costing process, Cubix resolves the applicable rate and calculates the cost. The rate applied and calculated cost can be retained with the saved line, helping finance explain how the number was produced.

The rule engine allows a calculation to apply consistently across the relevant periods and organisational or project dimensions. Finance modellers maintain the authorised logic; budget holders use the resulting planning experience. Salary rules and on-cost assumptions must be configured to the agency's actual employment arrangements.

Controlled change, not a silent rewrite

The government workspace has separate NPP and internal monthly-rate models. Shared governance can align their assumptions; they should not be assumed to be one automatically synchronised rate set. When assumptions change, agree which working plans should be refreshed and which approved baselines should remain fixed. Saved monthly costing may require a controlled recalculation or republishing step.

EXTERNAL BUDGET CAPABILITY

5. Manage the external funding position

External budgeting connects the departmental planning story to the budget rounds, funding movements and classifications used by the central finance team. Cubix provides a view of the opening position, adjustments and closing position across financial years.

User capabilities

Feature	Business use
Round-based budgeting	Select the relevant Budget, MYEFO, PAES or configured round and financial-year context.
Budget journals	Prepare and review funding movements, with configured posting, discard and reversal actions.
Multi-year profiles	Understand how a movement changes the budget-year and forward-year position.
Ongoing and terminating treatment	Distinguish recurring funding from time-limited measures through configured line-level classifications.
Movement analysis	Review the adjustment mix by account and compare closing positions across rounds.
Mapping and extract preparation	Maintain the classifications and reference mappings needed for the agreed external-reporting handoff.

Why this matters to users

External finance can explain how the position changed, rather than show only the latest total. Internal planners can use the funding context to understand the envelope available for allocation. Keeping the costing request, funding decision and internal target distinct also makes it easier to explain why a proposal's original cost does not necessarily equal its approved allocation.

Relationship with official reporting

CBMS manages financial information exchanged between Finance and Commonwealth entities for budget documentation, financial reporting and cash and appropriation management. Cubix supports the agency-side planning and preparation process; it does not replace CBMS. [3]

Portfolio Budget Statements explain proposed resource allocations to government outcomes, while Portfolio Additional Estimates Statements explain changes since Budget. The Cubix planning model can help teams assemble and reconcile supporting management information; the official publications and their requirements remain the agency's responsibility. [4]

ALLOCATION AND ACCOUNTABILITY

6. Allocate funding and retain ownership

Funding allocation translates the external position into accountable internal targets. Cubix connects those targets with the bottom-up plan so managers can see whether the resources they intend to use fit the funding available.

Funding visibility

The configured allocation model supports Department, Division, Branch and Project targets. Users select the relevant round, funding type and year, review the available envelope and compare allocations with planned costs. A child target consumes its parent envelope; it must not be counted again as additional departmental funding.

Management question	Information available
How much funding has been assigned?	Top-down targets in the selected funding context.
What remains to allocate?	Remaining capacity after child targets, including visible over-allocation.
Does the plan fit the target?	Target-versus-bottom-up comparisons and supporting organisational views.
Who is accountable?	Organisational ownership and the project's responsible Cost Centre and manager.
Which work consumes the resources?	Project cost allocations, labour transfers and the detailed monthly plan.

Resource ownership and resource use

An employee or contractor can remain owned by a home Cost Centre while contributing to several projects. Cubix separates that ownership from the allocation of cost. Managers retain a workforce view, while project managers see the cost attributed to their delivery activity.

The configured transfer process is designed to record an equal cost reduction at the home Cost Centre and cost addition at the project's responsible Cost Centre. Total departmental cost is unchanged by the transfer. The unallocated share remains with the home area, and combined monthly allocations are constrained to the permitted total.

Illustrative user scenario

A specialist supports two projects and ongoing operations. The planner records the monthly split, reviews the resulting cost attribution and retains the same home Cost Centre and FTE ownership. Finance can explain both the workforce establishment and the project cost without counting the same resource twice.

BUDGET DEVELOPMENT

7. Build budgets, forecasts and scenarios

Internal budgeting provides a structured monthly planning experience for workforce, contractors and other expenditure. Users work in the selected financial year, version and Cost Centre, with the relevant account and project context.

Familiar working, stronger control

Feature	Benefit to the planner
Monthly planning grids	Work across the financial year with a recognisable row-and-column layout.
Copy, paste and supported fill/spread actions	Reduce repetitive entry while keeping changes within the configured planning scope.
Prior-year copy actions	Use existing APS or contractor plans as a starting point, then review what must change.
Calculated costs and review-before-save	Inspect the effect of driver changes before committing the revised plan.
Version and period context	Distinguish the approved budget from the working forecast and the actual reporting periods.
Project resource allocation	Build the workforce plan and its project cost distribution together.

Forecasting from the current position

Actuals inform the review of remaining activity. Users compare YTD performance with the budget, revise future assumptions and examine the expected full-year position. Workforce timing, contractor duration and supplier expenditure can be reconsidered together rather than in disconnected files.

Sandboxes and what-if analysis

For supported cube-planning and AI-proposal operations, a sandbox stages changes so users can inspect their effect before applying or discarding them. This is useful for exploring an alternative cost profile without immediately changing the saved plan. Available actions remain subject to user permissions and the selected planning surface.

Temporary sandboxes are not the same as retained budget versions: they are not a permanent archive of scenarios and should not be relied on to survive a restart. Table-based monthly planning has its own draft and review-before-save process. Important scenarios should be retained through the agreed versioning process.

Illustrative user scenario

A budget owner models a delayed recruitment profile and a shorter contractor engagement. They compare the effect with the current forecast, discuss the trade-off with finance and apply the reviewed changes to the appropriate working version.

MANAGEMENT INFORMATION

8. Financial insights and Project 360

Cubix brings management reporting close to the planning activity. Users can move from a summary question into the relevant organisation, project, account or period without rebuilding a report for each perspective.

Financial views

View	Decision it supports
YTD budget, actual and variance	Where is the current position different from the approved plan?
Full-year budget and forecast	What is the expected year-end outcome?
Monthly account view	Which cost categories and periods explain the change?
Workforce FTE and cost	What resource profile sits behind the financial plan?
Funding target versus bottom-up plan	Is planned delivery consistent with the allocated envelope?
Labour cost transferred to projects	Which organisational areas are contributing resource cost to delivery?

Project 360

Project Portfolio provides a route into an individual project's connected view. Project 360 brings together ownership, status, dates, top-down funding, monthly bottom-up budget, labour transfers and delivery indicators. Users can examine both the financial plan and the activity it supports.

The configured delivery views include completed stories, story points, sprint progress, open bugs, work in progress and work-item detail. These help a project conversation; they are not financial returns or measures of realised public value. Agency-specific benefits and outcome measures can be considered as part of the reporting design.

From reporting to a management conversation

A project manager can discuss whether the funding profile matches the current work plan. A branch manager can explain the people and cost contributed to the project. Finance can compare the overall position with the approved target. Executives can examine the portfolio and then focus on the initiatives needing attention.

The existing project view emphasises funding, budget, workforce transfers and delivery. The exact project-level actuals, forecasts and other reports included in an agency solution are agreed during configuration.

AI-ASSISTED WORKING

9. Use AI to assist budget development

AI can help users explore information, identify drivers and prepare supported changes. Cubix keeps the underlying calculations in the planning model and places review between an AI proposal and an applied change. The purpose is to assist professional judgement, not replace the person accountable for the budget.

Examples of assisted tasks

User request	Intended assistance
Explain the movement in this proposal.	Summarise the permitted cost profile and identify the principal drivers for review.
Compare these delivery options.	Help examine the cost and FTE differences, with assumptions and trade-offs made explicit.
Help phase this remaining budget.	Prepare a supported allocation or spreading proposal for the user to inspect.
Which areas should I review first?	Explore the permitted financial information and help focus the review on relevant movements.
Help develop this planning model.	Support authorised model-building or analysis tasks, subject to the available helpers and governance controls.

The user remains in control

AI access is limited by the user's permissions. It requests work through controlled tools rather than receiving direct access to the planning engine. Supported changes are proposed, validated and reviewed before an authorised person applies them. Applied AI-assisted changes carry provenance to support accountability.

AI explanations can be wrong. Users should compare the explanation with the underlying figures and assess whether the assumptions match the business situation. AI does not authorise expenditure, approve a policy decision or replace finance review.

Choice over AI use and data handling

The platform can operate with AI disabled. Agencies can enable approved capabilities for selected users and choose an agreed model-hosting arrangement. Depending on the feature, an AI request can include permitted data previews as well as metadata and prompts; provider choice and the allowed data must therefore be considered together.

The example questions above illustrate uses of the supported assistance pattern. They are not a guarantee that every question or action is available without configuration. The selected helpers, models and planning surfaces are demonstrated during adoption.

DATA EXCHANGE AND REPEATABILITY

10. Bring data in and share information

A connected planning process still needs reliable exchange with the systems that hold financial transactions, workforce information and delivery records. Cubix supports guided imports and repeatable data flows so routine movement of information can become a managed activity.

Capabilities available to authorised users

Capability	Practical application
Guided file import	Select an authorised target, provide the source file and review the configured transformation and mapping steps.
CSV-based exchange	Bring prepared actuals, budget or reference data into the agreed model; use configured CSV outputs where required.
Data checks and preview	Check mappings and proposed changes before committing supported load operations.
Repeatable flows	Reuse a defined sequence for recurring loads and model-maintenance tasks.
Scheduling and run history	Operate configured recurring processes and inspect run outcomes instead of relying on a person repeating undocumented steps.
Controlled connections	Connect approved data sources through configured integrations and credentials.
Reference-data maintenance	Maintain common organisational, account and project structures through governed publication processes.

How this helps end users

A monthly actuals process can follow the same agreed mapping each time. A change to the organisation structure can be maintained centrally. A budget extract can follow a defined output specification. Users spend less time checking which spreadsheet was used and more time checking whether the business information is complete and correct.

Keep financial control at the point of exchange

Source ownership, record counts, control totals, rejected records and correction responsibilities should be agreed for each flow. A successful load is followed by financial reconciliation. User access determines which imports and datasets are available; administration of flows is distinct from operating an approved import.

External extracts

General data-exchange capability and a specific government extract are separate deliverables. The CBMS mapping and review components provide a starting point, but the current demonstration's final CSV extraction action requires completion and validation. The required file format, reconciliation and authorised submission process form part of the agency implementation scope.

ADOPTION AND DELIVERY

11. Establish the agency solution

A practical introduction

- 1. Select a connected use case.** Choose an initiative or business area that spans costing, funding, monthly budgeting and project reporting.
- 2. Agree assumptions and ownership.** Confirm rates, classifications, funding targets, resource ownership, planning versions and accountable reviewers.
- 3. Configure the working experience.** Tailor pages, rules, views and access to the roles that will use them.
- 4. Connect and reconcile data.** Implement the agreed imports and outputs; compare results with source records and established calculations.
- 5. Demonstrate the full cycle.** Walk users through an initiative from costing to forecast and project review.
- 6. Expand deliberately.** Introduce further teams, reports and approved AI assistance once the core process is accepted.

What to demonstrate to each audience

Audience	Priority demonstration
Budget and operational owners	Build a monthly plan, inspect calculated cost, review a change and understand the available funding.
Central finance	Trace assumptions and funding movements; reconcile targets, plans and actuals.
Workforce planners	Maintain FTE and resource ownership while allocating costs to projects.
Project managers	Review funding, monthly costs, resource contributions and delivery context.
Executives	Move from portfolio summaries to the initiative and organisational detail explaining the position.

Delivery scope and configuration

The demonstrated government workspace provides the foundation for this solution. Agency-specific integrations, salary and employment rules, approval arrangements, retained versions, reporting layouts and operational procedures are configured and validated during delivery. Access to particular capabilities also depends on the selected licence and user permissions.

The current CBMS extraction handoff requires completion; live actuals and delivery feeds require agency-specific validation. Commitments and additional statutory or benefits reporting are included only where expressly agreed. No government endorsement or automatic regulatory compliance is implied.

Expected value and how to assess it

Agree measures such as time spent consolidating budgets, reconciliation effort, unexplained assumption differences, forecast turnaround and the time required to answer project funding questions. Establish a baseline and measure the change during a pilot rather than assume a percentage saving.

REFERENCE MATERIAL

12. References and terminology

Official process context

The following Department of Finance sources inform the government context. They do not describe or endorse Cubix. Public guidance was reviewed on 10 October 2026; current detailed Budget Process Operational Rules should be obtained through the agency's external-budget team. [1]

[1] [The Budget Process](#)

[2] [Commonwealth Investments Toolkit: Cost Estimation](#)

[3] [Central Budget Management System \(CBMS\)](#)

[4] [Portfolio Budget Statements](#)

Product basis

Cubix default-workspace pages and reports; the Integrated Budgeting Workspace design; monthly-costing, rules, sandbox, AI-helper and data-import guides. These sources establish the feature descriptions and the configured example. This document is a user-facing solution overview, not a report of newly executed acceptance tests.

Terms used in this document

Term	Meaning
NPP	New Policy Proposal: a structured proposal with options and an associated cost estimate.
FTE	Full-time equivalent: a measure of workforce capacity, distinct from the allocation of financial cost.
External budget	The agency's funding and estimates context across relevant budget rounds and years.
Internal budget	The detailed organisational and project plan for using resources.
Forecast	The revised outlook, reflecting actual performance and updated future assumptions.
Sandbox	Temporary staging of supported changes for what-if review before apply or discard.
Project 360	A connected project view of ownership, funding, budget, resource costs and delivery information.