SYMBEEO

PUBLIC

DESIGN STUDY

IT cost by service for a multi-utility's rate filing, on TBM Taxonomy 5.0.1

Complete design on current platforms

CAPABILITY	INDUSTRY	SETTING
IT Spend Optimization	Utilities	Multi-utility
DOCUMENT	**VERSION**	**DATE**
SPD-006	1.2	Nov 4, 2026

WRITTEN BY

Avinash Dhinakaran, Principal Integration Architect

© 2026 Symbeeo. All rights reserved.

Document control

Document	SPD-006	Version	1.2
Issued	Nov 4, 2026	Status	Issued by Symbeeo
Classification	Public	Supersedes	1.1, Oct 10, 2026
Capability	IT Spend Optimization	Industry	Utilities
Author	Avinash Dhinakaran	Role	Principal Integration Architect
Credentials	iSAQB Certified Professional for Software Architecture – Advanced Level (CPSA-A), Oracle Certified Consultant – Value Chain Planning, Master Data Management, SCM Cloud		
Approval	Approved by Edwin Ozer, Founder, Oct 10, 2026 (version 1.1). Version 1.2 issued by Symbeeo, Nov 4, 2026. Design study: every figure is vendor-published, a design target or a marked assumption.		
Sign-off	"An engagement under this design is signed by the practice lead before any build proceeds."		

Contents

1 · Scope 3
1c · Public implementations this design follows 4
2 · Requirements register 4
3 · Architecture overview 5
4 · Design by subsystem 6
5 · Failure behavior 7
6 · Limits 7
7 · Lessons learned 7
8 · The author 8

© 2026 Symbeeo. All rights reserved. · Public

CONVENTIONS

Source tags. [S] figure read from the standard owner's or public body's own current page on Sep 24, 2026, or on Sep 27, 2026 where the text says so · [S*] figure from the owner's page summary where the page itself could not be opened · [A] design assumption · [T] design target (the record's outcome figure and anything derived from it). Every figure carries one tag. No figure comes from any prior engagement, file or asset. A row with more than one tag is counted once: as a published figure if any tag is [S] or [S*], otherwise as an assumption if any tag is [A], otherwise as a design target.

Table 1. Revision history

Date	Version	Change
Sep 27, 2026	1.0	First issue.
Oct 10, 2026	1.1	Approval line now reads: approved by the Founder, issued by Symbeeo. Avinash Dhinakaran remains the author.
Nov 4, 2026	1.2	Wording correction: how the comparison is described.

1 · Scope

Who it is for. The CFO, the regulatory finance lead and the CIO of a regulated multi-utility that must show its regulator what information technology costs each regulated service, with the rule behind every figure, and today answers from a spreadsheet rebuilt for each filing.

Typical buyer [A]. A multi-utility serving electricity distribution and water customers. IT general ledger of about 6,000 lines a month across 60 cost centers; two public cloud providers whose charges already land in a FOCUS store (SRA-SPD-001 §4.2); an operational-technology estate (SCADA and telemetry) budgeted partly inside IT. A rate filing every three years on a stated test year [A].

What is in. The mapping of the IT ledger to TBM cost pools; cost pools to technology resource towers; towers to solutions; solutions to the utility's regulated functions as consumers; cloud spend entering from the FOCUS store; monthly refresh; the rate-filing extract with its rules. **What is out.** The regulator's own cost-allocation rules outside IT; the rate case itself; selecting the TBM application (done in the comparison, SRA-SPD-001 §5 D6).

Assumptions. The TBM application reads the ledger and the FOCUS store and holds no history the utility's store does not also hold (SRA-SPD-001 §5 D2) [A]. Allocation rules are agreed with regulatory finance before build [A]. OT costs are carried as their own solution so the regulator can see them apart [A].

Related documents, read Sep 24, 2026. SRA-SPD-001 v1.0 and SDD-SPD-001 v1.0 (issued Sep 27, 2026) · TBM Taxonomy, TBM Council (https://www.tbmcouncil.org/taxonomy/) · The TBM Taxonomy 5.0.1 resource page (https://www.tbmcouncil.org/learn-tbm/resource-center/the-tbm-taxonomy-5/) · GAO-25-106488, Technology Business Management, Aug 18, 2025 (https://www.gao.gov/products/gao-25-106488) · FOCUS 1.4 release, ratified Jun 4, 2026 (https://www.finops.org/insights/introducing-focus-1-4/).

© 2026 Symbeeo. All rights reserved. · Public

1c · Public implementations this design follows

Table 2. Public implementations this design follows

Implementation	Who published it · date	What it settles for this design	URL
TBM Taxonomy 5.0.1	TBM Council · 5.0 released Jun 6, 2025, 5.0.1 Jul 18, 2025 · published standard, used to build our own design	R1–R3 as published: four layers (cost pools, technology resource towers, solutions, consumers); nine cost pools including Cloud Services, which covers IaaS and PaaS and excludes SaaS; twelve towers	https://www.tbmcouncil.org/taxonomy/
US federal adoption of TBM, GAO-25-106488	US Government Accountability Office · Aug 18, 2025 · public deployment	The largest public TBM rollout on record: of 26 agencies reviewed, 15 had no implementation plan and 18 had a partial or no reliable cost-allocation methodology; agencies reported more transparency and did not identify any cost savings; OMB required only the first two layers	https://www.gao.gov/products/gao-25-106488
A UK and US utility's TBM office	TBM Council case study of the 2022 TBM Council Award winner, Business Optimization · 2022 · public deployment	A regulated electricity and gas utility (United Kingdom and US East Coast) runs TBM with regulatory reporting and funding requirements among its stated pressures; TBM office set up in 2018, IT tower costs benchmarked on the TBM taxonomy; the savings it reports are the utility's own and are not claimed here	https://www.tbmcouncil.org/case-studies/investment-transparency-with-tbm-leads-to-optimized-spend-at-national-grid/
FOCUS 1.4 release	FinOps Foundation · ratified Jun 4, 2026 · published standard, used to build our own design	R6: FOCUS 1.4 adds an Invoice Detail dataset, so cloud cost can enter the Cloud Services pool reconciled to the invoice rather than from accounts-payable lines	https://www.finops.org/insights/introducing-focus-1-4/

Two design choices follow from the GAO row: the allocation rules (R7) are written and agreed before any report is built, and this document claims transparency, not savings. The utility row, read Sep 27, 2026, shows a utility using TBM where a regulator reads the figures; its case study page carries the award year, 2022, and no day of publication.

2 · Requirements register

Table 3. Requirements register

#	Requirement	Value	Source
R1	Taxonomy	TBM Taxonomy 5.0.1; four layers: cost pools, technology resource towers, solutions, consumers	[S] TBM Council
R2	Cost pools	nine: Staffing, Outside Services, Cloud Services, Software & SaaS, Hardware, Data Center Facilities, Telecom, Miscellaneous Costs, Cross Charges	[S] TBM Council
R3	Technology resource towers	twelve: Data Center, Compute, Storage, Network, Application, Data, Delivery, Tech Management, Security, Risk & Compliance, Smart Devices, End User	[S] TBM Council

© 2026 Symbeeo. All rights reserved. · Public

#	Requirement	Value	Source
R4	IT ledger mapped to cost pools	100 % monthly	[T]
R5	Cost pools mapped to towers	≥ 90 % monthly	[T]
R6	Cloud spend	enters the Cloud Services pool from the FOCUS store, not from AP; counted once	[T]
R7	Allocation rules	each written, versioned, agreed with regulatory finance, cited on every allocated row	[T]
R8	Solutions	about 45, OT carried as its own solution	[A]
R9	Consumers	five regulated functions: electricity distribution, water supply, wastewater, customer service, corporate	[A]
R10	Model total against the IT ledger	equal at every month-end	[T]
R11	Ledger volume	about 6,000 lines a month, 60 cost centers	[A]
R12	Rate-filing extract	cost by consumer function for the test year, with the rule behind each figure	[T]
R13	Monthly refresh	complete by working day 5	[T]

Thirteen rows; three carry a standard's figure, three are design assumptions, seven are design targets.

3 · Architecture overview

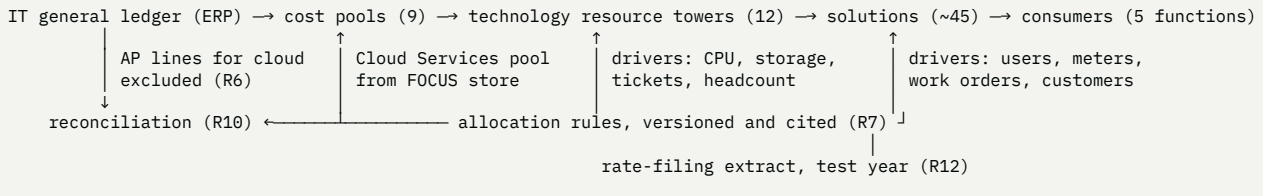


Figure 1. TBM cost flow, ledger to regulated functions

The ledger enters once, cloud enters once, every step down the layers is a written rule. The parts table lists the taxonomy layers and the drivers behind each step.

Table 4. Architecture overview

Layer step	Component (exact name)	Qty	Driver used	Why this rule
Ledger → cost pools	TBM 5.0.1 cost pools	9	account and cost-center mapping table	the taxonomy's own finance layer [S]

© 2026 Symbeeo. All rights reserved. · Public

Layer step	Component (exact name)	Qty	Driver used	Why this rule
Cloud → Cloud Services pool	FOCUS store, billed cost per invoice issuer	2 providers	direct	counted once, reconciled to the invoice (R6) [T]
Cost pools → towers	TBM 5.0.1 technology resource towers	12	asset record, staff time by team, contracts	the taxonomy's resource layer [S]
Towers → solutions	solution catalog	about 45 [A]	CPU and storage consumed, tickets, installed base	measured consumption where it exists [A]
Solutions → consumers	regulated functions	5 [A]	users, connected meters, work orders, customer accounts	drivers the regulator can audit [A]
Rules	allocation rule set	1, versioned	—	written and agreed before build (R7) [T]

4 · Design by subsystem

4.1 Ledger mapping.

Every IT ledger line mapped by account and cost center to one of the nine cost pools [S]; 100 % mapped each month (R4) [T]. A line that maps nowhere goes to a named unmapped list owned by finance, never to Miscellaneous Costs by default [A].

4.2 Cloud entry.

Accounts-payable lines for the two cloud providers are excluded from the ledger feed, and cloud cost enters the Cloud Services pool from the FOCUS store instead, reconciled to each invoice (R6) [T]; SaaS stays in Software & SaaS, which is how the taxonomy defines the Cloud Services pool [S]. Rejected: mapping cloud from AP — it arrives a month late, carries no resource detail, and would be counted twice once the store is joined.

4.3 Towers.

Cost pools to the twelve towers [S] using the asset record for hardware, team time records for staffing, and contract records for software and outside services [A]. Target 90 % mapped (R5) [T]; the remainder named and owned.

4.4 Solutions and OT.

About 45 solutions [A], each with an owner. OT (SCADA and telemetry) carried as its own solution so the regulator sees it apart from office IT (R8) [A].

4.5 Consumers.

Five regulated functions as consumers (R9) [A], allocated by drivers the regulator can check: users per function, connected meters, work orders, customer accounts [A]. Every allocated row cites its rule and rule version (R7) [T].

4.6 Reconciliation.

At each month-end the model's total equals the IT ledger's total for the month, to the cent (R10) [T]; a difference holds the month open. This check comes first because the GAO review found the cost-allocation methodology missing or partial at 18 of 26 agencies [S]; the ordering is this design's choice [A].

© 2026 Symbeeo. All rights reserved. · Public

4.7 Rate-filing extract.

For the test year, cost by regulated function, with each figure's chain back through solution, tower and pool to ledger lines and the rule at each step (R12) [T]. Produced from the model, not assembled by hand.

4.8 Refresh.

Monthly, complete by working day 5 (R13) [T]; rule changes take effect from the month after they are agreed, never retroactively without a written change order (SDD-SPD-001 §1.4).

5 · Failure behavior

Table 5. Failure behavior

Failure	Behavior	Source
Ledger feed late	model not refreshed; previous month stays current and labeled	[A]
Model total differs from the ledger	month held open; difference traced to line level before any report	[T]
FOCUS store month incomplete	Cloud Services pool marked provisional; rate extract excludes provisional months	[A]
A driver source missing (e.g., meter counts)	last agreed driver values used and labeled with their date	[A]
Rule changed without agreement	change rejected; previous version stays in force	[T]
TBM application unavailable	store and rules intact; model rebuilt from them	[A]

6 · Limits

- The regulator's own cost-allocation rules decide what it accepts; this design supplies IT's figures and their rules, not the filing.
- Drivers are only as good as their sources; meter and work-order counts come from operational systems outside this design.
- TBM 5.0.1 layer names and pool list are from the TBM Council's page; the full white paper was not read.
- The design shows cost by service; it does not claim a saving, and the GAO record is why.
- No figure here has been measured.

7 · Lessons learned

None yet — this is a design study; populated after the first build against it.

© 2026 Symbeeo. All rights reserved. · Public

8 · The author

WRITTEN BY

Avinash Dhinakaran

Principal Integration Architect

iSAQB Certified Professional for Software Architecture – Advanced Level (CPSA-A), Oracle Certified Consultant – Value Chain Planning, Master Data Management, SCM Cloud

Signed off by Edwin Ozer, Founder.

© 2026 Symbeeo. All rights reserved. · Public

SYMBEEO

Each vendor's tool shows you their option. We show you all of them against one requirement.

Compared. Then Delivered.

hello@symbeeo.com · symbeeo.com

© 2026 Symbeeo. All rights reserved.

Product and company names and logos are their owners' trademarks, shown only to identify the lines Symbeeo sources. Naming a vendor or showing its logo does not mean the vendor sponsors or approves Symbeeo's comparisons or any recommendation Symbeeo makes.

Figures are as published by their sources on the dates given in this document; figures marked [A] are assumptions.

SPD-006 · Version 1.2 · Nov 4, 2026