

TBM Tower Implementation Guide

Contents

Introduction	3
Technology Resource Towers Layer in the Context of the TBM Taxonomy	4
Resource Tower and Sub-Tower Mapping Steps	8
1. Gather Financial and Supporting Data	8
Vendors, Purchase Orders, and Contracts	9
Labor	10
Fixed Assets	10
All Other – Cost Center Approach	10
2. Map Costs to Technology Resource Towers	11
3. Review the Big Picture	13
Sample Mapping of Select Costs/Vendors to Towers	13
1. Microsoft M365	14
2. AWS	18
3. Zoom	21
Conclusion	24

Introduction

Welcome to the Technology Business Management (TBM) Tower Guide. This document offers comprehensive guidance and best practices for implementing the Technology Resource Towers Layer within the TBM Model and Taxonomy. Additional information on TBM Taxonomy 5.0 can be found on the TBM Council website: [Technology Business Management \(TBM\) Taxonomy - TBM Council](#). This material is also an integral part of the [TBM Pilot Guide](#).

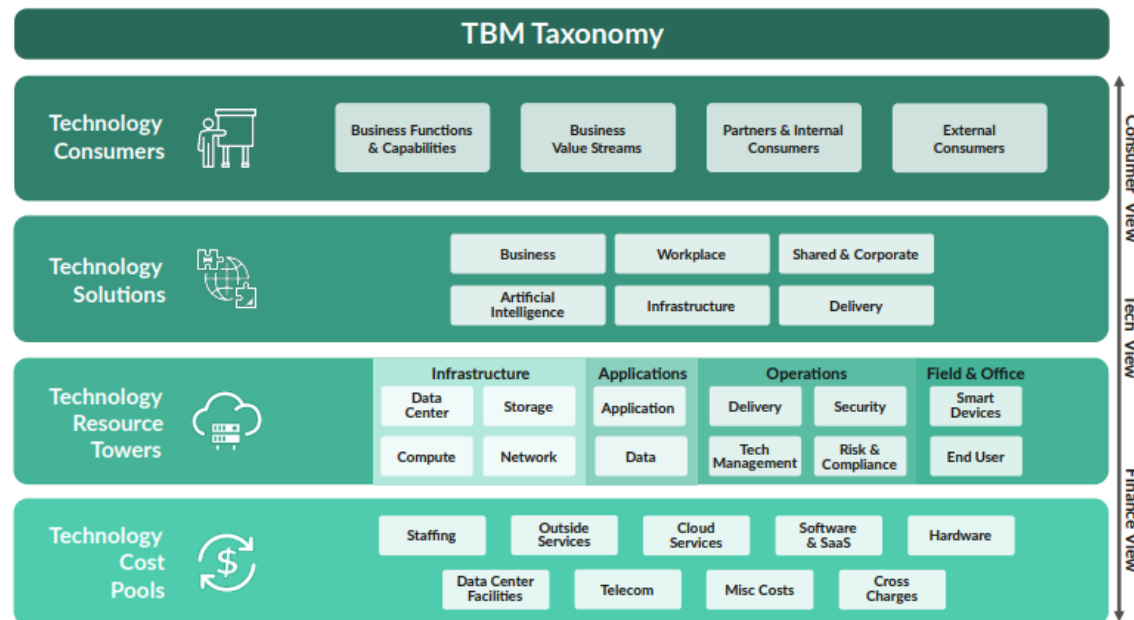


Figure 1: TBM Taxonomy 5.0 Summary View

As shown in the above illustration, the Technology Resource Towers layer is dependent on the data and attribution within the Technology Cost Pools layer and will inform the Technology Solutions layer further up the model. For comprehensive guidance and best practices on how to implement a TBM model starting with cost pools, visit the TBM Council website [TBM Modeling - TBM Council](#) for resources on approaches to mapping financials to cost pools.

Technology Resource Towers Layer in the Context of the TBM Taxonomy

The layers of the TBM Taxonomy enable views which represent the different data needs of various stakeholders within an organization. Collectively, the structural requirements of the layers provide an organizational view, or lens, through which the TBM Taxonomy can be used to analyze technology financials, improve accountability, and connect technology investments to business outcomes.

In the Technology Resource Towers layer, resources are grouped by function. Categorizing resources in this way provides a structured approach to analyzing costs, performance, and consumption patterns.

INFRASTRUCTURE				APPLICATION		OPERATIONS				FIELD & OFFICE	
Data Center	Storage	Compute	Network	Application	Data	Delivery	Tech Management	Security	Risk & Compliance	Smart Devices	End User
Enterprise Data Center	Online Storage	Servers	LAN	Development	Data Operations	Service Management	Tech Management & Strategy	Digital Security	Regulatory & Audit	Intelligent Devices	Workspace
Other Facilities	Offline Storage	Converged Infrastructure	WAN	Support & Operations	Data Management	Client Management	Tech Finance	Identity & Access Governance	Risk Management	Industrial & Control Systems	Mobile Devices
	Mainframe Online Storage	High Performance Compute	Voice & Collaboration	Licensing	Mainframe Database	Operations Center	Enterprise Architecture		Disaster Recovery		Network Printers
	Mainframe Offline Storage	Mainframe	AI Network	Middleware	Database	Tech Portfolio & Project Management	Tech Vendor Management				Conferencing & AV
	AI Storage	AI Compute	Network Management	Mainframe Middleware		Central Print	Tech Human Capital Management				Help Desk
		Quantum		Container Orchestration							Deskside Support
		Serverless		Blockchain & Tokenization							
		Auto-Scalers		AI Models							

Figure 4: TBM Taxonomy Tower and Sub-Towers

For an in-depth review of the standard Towers and Sub-Towers used within TBM Taxonomy 5.0, download the whitepaper: [The TBM Taxonomy 5.0.1 - TBM Council](#)

A brief review of the infographic above for quick reference within this guide:

Domain	Resource Tower	Resource Sub-Tower	Short Description
Infrastructure	Data Center	Enterprise Data Center	Enterprise facilities for housing and managing technology equipment.
Infrastructure	Data Center	Other Facilities	Supporting facilities for housing and managing technology equipment.
Infrastructure	Storage	Online Storage	Active storage on-prem or cloud
Infrastructure	Storage	Offline Storage	Archive, backup or disaster recovery storage
Infrastructure	Storage	Mainframe Online Storage	Active storage, DASD
Infrastructure	Storage	Mainframe Offline Storage	Archive, backup or disaster recovery storage, Tape
Infrastructure	Storage	AI Storage	AI specific storage
Infrastructure	Compute	Servers	Physical and virtual servers
Infrastructure	Compute	Converged Infrastructure	Hardware subsystems containing server, storage and network functionalities
Infrastructure	Compute	High Performance Compute	Parallel computing architecture used to process large volumes of complex data quickly
Infrastructure	Compute	Mainframe	Legacy systems may also be noted as CEC or Central Electronic Complex, or CP Central Processing.
Infrastructure	Compute	AI Compute	Specialized compute resources for AI
Infrastructure	Compute	Quantum	Specialized compute resources for Quantum
Infrastructure	Compute	Serverless	Cloud FaaS services like Lambda
Infrastructure	Compute	Auto-Scalers	Cloud automation tools that automatically adjust the size of compute resources
Infrastructure	Network	LAN	Local area network infrastructure within office environments

Domain	Resource Tower	Resource Sub-Tower	Short Description
Infrastructure	Network	WAN	Wide area network infrastructure connecting dispersed locations
Infrastructure	Network	Voice & Collaboration	Not telecom, infrastructure that enable conferencing & AV
Infrastructure	Network	AI Network	Specialized network infrastructure optimized for AI
Infrastructure	Network	Network Management	Network administration and oversight
Application	Application	Development	Planning, design, coding, testing, deployment
Application	Application	Support & Operations	Operations, maintenance, and updates to existing applications
Application	Application	Licensing	Software licensing, patching, version upgrades
Application	Application	Middleware	
Application	Application	Mainframe Middleware	
Application	Application	Container Orchestration	
Application	Application	Blockchain & Tokenization	
Application	Application	AI Models	
Application	Data	Data Operations	Sourcing, transforming, validating, operationalizing data
Application	Data	Data Management	Data standards, governance, processes
Application	Data	Mainframe Database	Mainframe data storage
Application	Data	Database	Data storage
Operations	Delivery	Service Management	Incident, problem and change activities
Operations	Delivery	Client Management	Relationship management
Operations	Delivery	Operations Center	
Operations	Delivery	Tech Portfolio & Project Management	SPM, Project & product management
Operations	Delivery	Central Print	Internal printing resources
Operations	Tech Management	Tech Management & Strategy	Strategic planning, governance and administration
Operations	Tech Management	Tech Finance	Financial management, TBMO
Operations	Tech Management	Enterprise Architecture	
Operations	Tech Management	Tech Vendor Management	3 rd party supplier management, contract execution

Domain	Resource Tower	Resource Sub-Tower	Short Description
Operations	Tech Management	Tech Human Capital Management	Talent acquisition, development, performance management, and similar
Operations	Security	Digital Security	Threat monitoring, incident response
Operations	Security	Identity & Access Governance	Authentication, Authorization, access governance
Operations	Risk & Compliance	Regulatory & Audit	Compliance, reporting and audit
Operations	Risk & Compliance	Risk Management	Operational risk
Operations	Risk & Compliance	Disaster Recovery	DR planning and policy, operational continuity
Field & Office	Smart Devices	Intelligent Devices	
Field & Office	Smart Devices	Industrial & Control Systems	
Field & Office	End User	Workspace	Physical devices in a workstation
Field & Office	End User	Mobile Devices	Productivity & communication devices
Field & Office	End User	Network Printers	
Field & Office	End User	Conferencing & AV	
Field & Office	End User	Help Desk	
Field & Office	End User	Deskside Support	

Resource Tower and Sub-Tower Mapping Steps

Let's start implementing the Technology Resource Towers layer within your environment. Mimicking the structured, step-by-step methodology introduced in the Technology Cost Pools Layer Guide, the process begins by collecting relevant data, followed by thorough analysis and categorization.

1. Gather Financial and Supporting Data

Your objective is to source the general ledger, or an alternative schedule of information for the total value of your actual IT expenditures in a given period; monthly is the most common refresh cadence for general ledger data. This dataset should include as much detail and as many attributes as possible. This step is typically addressed in partnership with your Finance or FP&A support. Examples of dimensions to include in the general ledger or actual transactions dataset include:

- Accounts, cost centers, transaction codes, document types, TBM cost pools and sub-pools assigned in a previous mapping exercise, vendor names, cost type identifiers (labor, depreciation, vendor, other), purchase order numbers, contract IDs, project numbers, and transaction descriptions.

Step 1 may have been completed in the mapping process introduced in the Technology Cost Pools Layer Guide. If you've already sourced financial transactions from your general ledger and mapped to Cost Pools...

Perfect! Move on to step 2.

If you haven't yet found a source of general ledger data, reach out to your Finance or FP&A team and implement the Technology Cost Pools Layer prior to proceeding.

At this stage, it is advisable to thoroughly review the Technology Resource Towers layer of the [Technology Business Management \(TBM\) Taxonomy - TBM Council](#). Gaining familiarity with this taxonomy will facilitate a clearer understanding of subsequent inquiries that may arise during the process of analyzing and categorizing data into TBM Towers and Sub-Towers. In other words, you should know what are the categories you will be classifying your expenses to!

Each spend classification may have its own related subledger or schedule of metadata where more information can be found. Additional details can be valuable in surfacing meaningful relationships between a line item of spend and its purpose, which is often a detail not included within a transaction line item appearing within a general ledger.

Vendors, Purchase Orders, and Contracts

Vendor data may be as general as only a name in a transaction or you may have a master list of purchase orders or contracts. Your procurement system will likely provide an opportunity to surface very valuable and detailed information as well. A vendor to resource tower alignment may be as straightforward as relating a vendor name, or combination of vendor name and posting account to a resource tower. With procurement or payables data available, more precise assignments are possible by assigning a resource tower to a purchase. Some vendor specific examples appear at the end of this guide.

CSP – Cloud Service Providers

Organizations utilizing a public cloud service may provide you access to the provider's console, a billing report, or a physical copy of the cloud bill. Each cloud provider has a unique catalog of products and services that can be reviewed for alignment to a resource tower and sub-tower. Access to the console or billing extract may also provide visibility to the tagging strategy which can be useful metadata in the solutions layer.

MSP – Managed Service Providers

Managed service providers may bill an organization for all the products and services it provides on a consolidated invoice. The relationship manager, service owner, or your procurement team may have a copy of the invoice. Often these bills will have attachments containing device inventories or license counts can also be valuable metadata in the solutions layer.

Labor

Many organizations restrict access to labor related subledgers or supporting schedules. Don't give up on creating a meaningful mapping of labor to resource towers. A headcount demographics file or roster type dataset may be available in some way that addresses HR risk concerns while providing enough information to surface relationships. With some details, resource towers can be assigned based on job titles, job codes, or team names for example. Without supporting details, some alternative approaches would be to rely on higher order of magnitude attributes like cost center alignment within the organizational structure, or the relationship of labor resources to a manager or department, your organization may also utilize different posting accounts for different labor types.

Fixed Assets

A schedule of fixed assets, for example, may include an asset description that is relatable to a resource tower. If a schedule of fixed assets isn't available, an alternative approach would be to relate the asset depreciation posting account to a resource tower. In example, furniture and fixtures, or leasehold improvements could be mapped to end user workspace or infrastructure data center. You may also have enough information to utilize a combination of attributes to generate a more specific mapping like an asset description referencing servers and a posting account of hardware depreciation would indicate a resource tower assignment of Compute – Servers.

All Other – Cost Center Approach

For all other transaction types, a resource tower mapping may be assigned simply by leveraging a cost center or cost center and posting account to relate to a resource tower or specifically by leveraging additional transactional details. The direction you take will depend on the requirements and tolerances of your organization and the availability of additional supporting data. Some common examples of costs in this classification include travel and entertainment expenses, administrative type costs, training and education expenses, and intercompany allocations.

2. Map Costs to Technology Resource Towers

The following step involves identifying **each cost item** in your organization and classifying it into the corresponding tower or sub-tower of the TBM taxonomy. Specifically, we will analyze the collected data to determine the nature of each cost and, where required, supplement this information with additional details to accurately categorize your expenditure items into the TBM taxonomy. **This is an iterative process and may require multiple passes using different datasets to fully allocate your technology spend.**

It is important to recognize that the process does not require immediate perfection; refinement will occur over time. If sufficient data is available to achieve sub-tower level categorization, perfect! Otherwise, it is acceptable to remain at the (higher) tower level until more detailed information becomes accessible.

As a reminder, sub-towers provide more detailed insights than the (higher-level) towers. For example:

<u>Tower</u>	<u>Example of Costs* / Vendors</u>
Compute	AWS, Azure, HPE, Internal HW
Storage	AWS, Oracle, Internal HW
Network	AWS, Cisco, AT&T
Data Center	Presidio, Equinix, In-house DC
Application	Oracle, SAP, Workday, Zoom, M365
Data	Snowflake, DataBricks
Delivery	ServiceNow, Jira
Tech Management	Apptio, Zylo

Security	McAfee, Forcepoint
Risk & Compliance	Okta, Archer, Zscaler
Smart Devices	AWS IoT
End User	Laptop Purchases

* Remember your internal labor costs will be allocated to multiple towers

If the data you gathered doesn't provide you with a clear picture of what tower or sub-tower to choose, here are some tips and tricks:

- Read and discover
- Most financial transactions have a document trail
- When reviewing fixed asset details, you may consider assignment of a tower and sub-tower but also a data center or workspace based on location, a hardware type, or related application
- In some cases, the TBM Cost Pools and Sub-Pools may be serve as a proxy to Towers and Sub-Towers as well
- Leverage a delivery attribute and/or tagging for these details to be available in the towers layer
- Labor and headcount data may include location attributes, or some indication of where effort is expended that would support specific modeling above towers
- Vendor data details found in POs and Contracts may be used to create a tagging strategy to relate spend to applications, types of hardware, different locations (utilities) and similar points of attribution in upper layers.
- If you're not sure, ask. Peer and partners approved to spend \$\$ are familiar with what they've purchased.
- Use clues in the data to look up brands or product descriptions
- It's good practice to collaborate with data owners to validate assumptions made from the data. Better together approach supports the data story in the organization. Supports buy-in and confidence in mapped/generated relationships.

- Start where you are with what you have: if cost center + GL account is all you have, begin there and search for more details: supporting schedules, reports or subledgers. Remember, your objective is to find out the nature of each expense – the “what is what”.
- Refine as you discover more details.
- Consider how much detail is required to generate a valuable perspective. Lots of details that result in an unsustainable mapping process may provide a detailed TCO in higher levels but would a simpler approach be just as valuable? Just because we can doesn't always mean we should.
- Accuracy over precision and perfection – a defensible costing

3. Review the Big Picture

As previously noted, it is not necessary to achieve perfection immediately. The process requires time, as well as ongoing refinement and analysis. Notably, the completion of the higher-level Towers already provides significant information that can be presented to IT stakeholders.

Assuming the preceding steps have been completed, and the initial Tower view of your organization has been established, it is appropriate to conduct a “sanity check”. This process serves as a high-level assessment of the preliminary Tower view. For instance, consider whether the total cost of the Compute Tower appears reasonable. (“Does the total make sense”?) If this assessment does not align with your general expectations (“there is no way the total is really this high”), further analysis may be necessary to verify the accuracy of the classification within the Compute tower. This review may end up confirming the accuracy of the current view, **providing valuable insight**, or it may reveal discrepancies that require correction.

Sample Mapping of Select Costs/Vendors to Towers

This section presents three practical examples of mapping costs to towers. We will examine and classify Microsoft M365, AWS, and Zoom according to their respective towers. Please note that these examples are intended for illustrative purposes only; it is recommended that you independently review your contracts and services with Microsoft, AWS, and Zoom to determine the appropriate categorization for your unique circumstances.

1. Microsoft M365

As you begin mapping costs through the Technology Business Management (TBM) framework, you've successfully categorized expenses into the appropriate **cost pools**. Now, you're ready to advance to the **tower layer**, where costs are aligned with IT services and capabilities.

During this process, you've identified a **significant recurring cost from the vendor Microsoft**, likely tied to Microsoft 365 services. The following seven steps outline how a seasoned TBM practitioner would approach mapping this cost—from its origin in the **General Ledger (GL)** to its final placement within the **TBM towers**—ensuring traceability, accuracy, and alignment with TBM taxonomy.

Step 1: Gather Financial Data

1a) Pull Data from the General Ledger (GL)

Actions: Query the GL for entries tied to software subscriptions, cloud services, or directly to the vendor “Microsoft.” Filter by the appropriate accounting period (e.g., monthly or quarterly) ensuring that only current and relevant data is captured.

The following data points should be included in the extract to support accurate mapping and traceability:

- GL account number
- Transaction description
- Transaction amount

- Cost center or department
- Vendor name
- Invoice number or reference
- Posting date

This foundational data set will serve as the basis for linking financial transactions to invoice line items and ultimately to TBM cost pools and towers.

1b) Locate and Review Microsoft 365 Invoice

After identifying material Microsoft-related costs in the GL, retrieve the corresponding invoice to validate and understand the detailed charges. This invoice can be accessed through the Microsoft Admin Center or your organization's procurement system. Reviewing the invoice helps confirm the nature of the services purchased and provides the granularity needed to map costs accurately. Each line item should be examined to determine the type of license or service, the quantity purchased, and the associated cost.

Important invoice details to capture include:

- Subscription or service name (e.g., Microsoft 365 E5, Exchange Online)
- Quantity of licenses or units
- Unit price and total cost
- Billing period
- Invoice number
- Cost center or department (if available)

1c) Match Invoice Line Items to GL Accounts

With both the GL data and invoice in hand, the next step is to reconcile the two. This ensures that the financial records accurately reflect the services being billed. The practitioner compares invoice totals and line items to the corresponding GL entries, using invoice numbers, amounts, and vendor names as matching criteria. This step is essential for maintaining financial traceability and for validating that the costs being mapped are legitimate, complete, and what was paid by your organization.

During this reconciliation, focus on:

- Matching invoice numbers to GL references
- Verifying that invoice totals align with GL amounts
- Ensuring cost centers or departments are consistent
- Documenting any discrepancies for resolution

Step 2: Map Costs to TBM Towers

With all the data in hand, you are ready to map it into TBM towers, which represent functional IT domains. Use the service descriptions and usage data to determine the most accurate tower assignment.

If you are unfamiliar with the line items or descriptions some helpful resources are:

- Use Microsoft's product lookup tools to gather insights on the product
- Search online with specific keywords
- Check internal procurement or licensing portals
- Consult internal teams who deploy and manage the Microsoft environments
- Cross reference contracts and invoices for product descriptions

Common mapping for Microsoft to TBM Towers includes:

Microsoft Product	TBM Tower
Bing Maps Transactions	Data
D365 Remote Assist Sub	Application
Dataverse Database Capacity	Data
Defender Endpoint Server	Security
Entra Private Access	Risk & Compliance
OneDrive	Application
Outlook	Application
M365 Copilot Sub Add-on	Application
M365 E5	Application
M365 F5 Security + Compliance	Security, Risk & Compliance
Planner & Project	Application
Power Apps Premium	Application
Power Automate Premium	Application
SharePoint	Application
Teams Domestic Calling Plan	Application
Teams Rooms Pro Sub Per Device	Application
Visio P2	Application

Sub-Tower categorization was not provided in the table above as it greatly depends on the actual services/modules used. For Application Tower categorizations mentioned in the table, most common Sub Tower is typically Licensing.

2. AWS

Step 1: Gather Financial Data

1a) Pull Data from the General Ledger (GL)

Actions: Query the GL for entries tied to “Amazon Web Services”, or to the vendor that your company purchases AWS services from (i.e. Tech Mahindra). Filter by the appropriate accounting period (e.g., monthly or quarterly) ensuring that only current and relevant data is captured.

The following data points should be included in the extract to support accurate mapping and traceability:

- GL account number
- Transaction description
- Transaction amount
- Cost center or department
- Vendor name
- Invoice number or reference
- Posting date

This foundational data set will serve as the basis for linking financial transactions to invoice line items and ultimately to TBM cost pools and towers.

1b) Locate and Review AWS Invoices

After identifying material AWS-related costs in the GL, retrieve the corresponding invoice to validate and understand the detailed charges. This invoice can be accessed through the AWS Environment or your organization’s procurement system.

Additional details may be also located in AWS Cost Explorer. Reviewing the invoice helps confirm the nature of the services purchased and provides the granularity needed to map costs accurately. Each line item should be examined to determine the type of license or service, the quantity purchased, and the associated cost.

Important invoice details to capture include:

- Service name (e.g., EC2, RDS, Lambda,...)
- Quantity or units, such as time run
- Prepaid/capitalized reserved instances or savings plans
- Unit price and total cost
- Billing period
- Invoice number
- Cost center or department (if available)

1c) Match Invoice Line Items to GL Accounts

With both the GL data and invoice in hand, the next step is to reconcile the two. This ensures that the financial records accurately reflect the services being billed. The practitioner compares invoice totals and line items to the corresponding GL entries, using invoice numbers, amounts, and vendor names as matching criteria. This step is essential for maintaining financial traceability and for validating that the costs being mapped are legitimate, complete, and what was paid by your organization.

During this reconciliation, focus on:

- Matching invoice numbers to GL references
- Verifying that invoice totals align with GL amounts
- Ensuring cost centers or departments are consistent
- Documenting any discrepancies for resolution

- Keep in mind that your accounting department may be expensing AWS Reserved Instances (RI) and/or AWS Savings Plans as a prepaid or capitalized item, resulting in GL actuals that differ from your AWS invoice. It is often beneficial to consult this matter with your accounting team.

Step 2: Map Costs to TBM Towers

With all the data in hand, you are ready to map it into TBM towers, which represent functional IT domains. AWS services typically support compute, storage and database needs, making Compute, Storage and Data the most relevant towers. It is desirable to categorize your AWS cost into the various applicable Towers and Sub-towers (if feasible) in order gain cost transparency.

If you are unfamiliar with the line items or descriptions some helpful resources are:

- Use AWS service lookup tools to gather insights on each service
- Search online with specific keywords
- Check internal procurement or licensing portals
- Consult internal teams who deploy and manage the AWS environments, such as FinOps
- Cross reference contracts and invoices for service descriptions

Common Tower mapping for AWS includes:

AWS Service	Tower
EC2	Compute
S3	Storage
RDS	Data
Lambda	Compute
EBS / EFS	Storage

DynamoDB	Data
ECS / EKS	Compute
Timestream	Data
SageMaker	Compute
Athena	Data
IOT	Smart Devices

Sub-Tower categorization was not provided in the table above as it greatly depends on the actual technology and services used.

3. Zoom

Step 1: Gather Financial Data

1a) Pull Data from the General Ledger (GL)

Actions: Query the GL for entries tied to “Zoom”. Filter by the appropriate accounting period (e.g., monthly or quarterly) ensuring that only current and relevant data is captured.

The following data points should be included in the extract to support accurate mapping and traceability:

- GL account number
- Transaction description
- Transaction amount
- Cost center or department
- Vendor name

- Invoice number or reference
- Posting date

This foundational data set will serve as the basis for linking financial transactions to invoice line items and ultimately to TBM cost pools and towers.

1b) Locate and Review Zoom Invoices

After identifying material Zoom-related costs in the GL, retrieve the corresponding invoice to validate and understand the detailed charges. This invoice can be accessed through the Zoom Environment or your organization's procurement system. Reviewing the invoice helps confirm the nature of the services purchased and provides the granularity needed to map costs accurately. Each line item should be examined to determine the type of license or service, the quantity purchased, and the associated cost.

Important invoice details to capture include:

- License or Service Name (Zoom Basic, Zoom Pro, Zoom Webinars)
- # of licenses
- Unit price and total cost
- Billing period
- Invoice number
- Cost center or department (if available)

1c) Match Invoice Line Items to GL Accounts

With both the GL data and invoice in hand, the next step is to reconcile the two. This ensures that the financial records accurately reflect the services being billed. The practitioner compares invoice totals and line items to the corresponding GL entries, using invoice numbers, amounts, and vendor names as matching criteria. This step is essential for maintaining financial traceability and for validating that the costs being mapped are legitimate, complete, and what was paid by your organization.

During this reconciliation, focus on:

- Matching invoice numbers to GL references
- Verifying that invoice totals align with GL amounts
- Ensuring cost centers or departments are consistent
- Documenting any discrepancies for resolution

Step 2: Map Costs to TBM Towers

With all the data in hand, you are ready to map it into TBM towers, which represent functional IT domains. Zoom services typically support employee communication, making **Application** the most typical tower and **Licensing** the typical Sub-Tower.

If you are unfamiliar with the line items or descriptions some helpful resources are:

- Use Zoom service lookup tools to gather insights on each service
- Search online with specific keywords
- Check internal procurement or licensing portals
- Consult internal teams who deploy and manage the Zoom or End-User environments
- Cross reference contracts and invoices for service descriptions

Conclusion

We hope you found this guide useful and gained valuable knowledge to successfully tackle the task of mapping costs to Towers and Sub-Towers.

By completing the Technology Cost Pool and Technology Resource Tower layers, you finalized the first two layers of the TBM Taxonomy. At this stage, you are also about to finalize your TBM Pilot as per the guidance mentioned in the [TBM Pilot Guide](#). You are also encouraged to visit the [TBM Knowledge Base](#) page for many other resources to help you, as well as the TBM Council's [Modeling](#) and [Events](#) pages.

TBM Council – Adoption Committee

The Adoption Committee, a component of the TBM Council, comprises TBM practitioners representing multiple industries who provide guidance and develop resources to support TBM adoption and advancement. Additionally, the committee offers expert advice and serves as a resource for various Council initiatives, particularly those focused on starting and enhancing the TBM practice.