Kenya Revenue Authority (KRA) Mail Solution and Collaboration Platform Requirements Specification

1. Introduction

1.1 Background

Kenya Revenue Authority (KRA) relies on timely communication, collaboration, and secure data exchange to deliver its mandate. The current email and collaboration systems face scalability, integration, and user experience limitations. This document defines the functional (user) and technical requirements for a next-generation Mail and Collaboration Solution that aligns with KRA's corporate strategy, ICT Strategy, and compliance obligations under the Kenya Data Protection Act.

1.2 Purpose

The purpose of this document is to provide a comprehensive specification for procuring, deploying, or upgrading KRA's mail and collaboration system to support operational efficiency, improve staff productivity, and enhance stakeholder engagement.

1.3 Scope

The solution will serve over **12,000 KRA staff** across headquarters, regional offices, and border stations, and will provide secure external collaboration with stakeholders. The system will integrate with KRA's enterprise applications (ERP, and the various Tax Systems) and support hybrid work environments.

2. Objectives

- Provide a **reliable, scalable, and secure email system** for internal and external communication.
- Enhance **collaboration and knowledge sharing** through integrated chat, video conferencing, and document management.
- Support **compliance** with government policies, regulatory frameworks, and international security standards.
- Enable **mobility and remote access** without compromising security.
- Ensure **business continuity** through high availability and disaster recovery.

![Kenya Revenue Authority logo]
KENYA REVENUE AUTHORITY
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Vendor Evaluation

KRA seeks a reputable vendor and proven product for this enterprise-wide solution. To ensure reliability and successful partnership, the following characteristics are required:

No	General Requirements	Max Score
1	**Firms Experience & Track Record:** The bidder should have a minimum of 3 years' experience in delivering similar assignments successfully. • Above 5 years.....................................4 marks • 3 to 5 years....................................2 marks • Below 3 years.............. ....0 mark	4
2	**Similar Experience:** The company should have a proven track record in this domain and have executed projects of similar scale (thousands of users) for large organizations or government agencies. • Provide three (3) LSOs or Contracts for similar assignment undertaken successfully (2 marks each) • Provide at least three (3) corresponding reference letters confirming that the bidder successfully carried out the project (5 marks each) Reference letter should have; (full contacts; postal address, telephone and email)	21
3	**Manufacturer Partnership** Provide evidence of valid Partnership level from the Manufacturer. This is to ensure the bidder is an authorized implementation partner for the proposed solution	5
4	**Product Maturity and User Base:** The proposed collaboration suite must be a **mature, well-tested product** with an established user base. Ideally, it should be a **globally recognized or widely adopted platform** and has been in the market for over 10 years.	4
5	**Compliance & Certifications:** The product (and the cloud service infrastructure it runs on) should have relevant **industry certifications** for quality and security. State Compliance Certification • **ISO/IEC 27001** for information security management (2 Marks) • **ISO 22301** for business continuity, (2 Marks) • **SOC 2** for cloud service security, (2 Marks) Independent Security Audits of the same (6 Marks)	12
6	**Security and Data Protection Standards:** The vendor should demonstrate compliance with Data Protection Standards • Data Processor or Controller license Data protection (10 Marks)	10

No	General Requirements	Max Score
	Vendors should detail any privacy seals or frameworks the product subscribes to, and demonstrate how user data is protected (encryption, access controls, etc.) as elaborated in requirements below;	
7	**Support and Local Presence:** The vendor should be able to provide support framework available for the product for KRA stating Service Levels to be provided. • Local presence Support Escalation (5 Marks) • OEM Support Escalation (5 Marks) The Service Level Requirements will be discussed and mutually agreed	10
8	**Product Roadmap and Innovation:** The OEM should demonstrate an ongoing commitment to improving the suite (regular updates, new features, security patches). • Provide Product roadmap to demonstrate product evolution and support for evolving technology (e.g. integration of AI assistance). (5 Marks)	2
9	**Interoperability and Open Standards:** The proposed product should support interoperability with common standards and other systems. • standard email protocols (SMTP, IMAP, etc.), (2 Marks) • calendar sharing (iCal/WebCal), (2 Marks) • directory integration (2 Marks) • API Integration Capability for building custom add-ons or integrating with existing internal system (2 Marks) Bidder to provide supporting product data sheet for the stated requirements	8
10	**Technical staff Qualifications.** Propose three (3) Technical personnel/ staff with at least five (5) years of experience in the proposed product (3 mark each); (MUST attach copies of CVs for each staff to score) The proposed three (3) Technical personnel/ staff to have a minimum of University Degree/Diploma • University Degree (2 marks) • Diploma (1 marks) • Certificate (0.5 marks) The proposed three (3) Technical personnel/ staff must have OEM Certification on the proposed product (3 marks each); (MUST attach copies of the certifications to get full marks)	24
	Max Score	100
	Cut Off Marks	80

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TECHNICAL RESPONSE CHECKLIST FOR EMAIL COLLABORATION SOLUTION

The following Checklist is provided to help the vendor organize and consistently present its technical bid. **For each of the technical requirements, the bidder must describe how its technical bid responds to the requirements.**

In addition, the vendor must provide cross references to the relevant supporting information, if any, included in the bid. The cross reference should identify the relevant document(s) and page number(s). The cross reference should be indicated in the column "DETAILED DESCRIPTION".

The Technical Response Checklist does not supersede the rest of the technical requirements (or any other part of the bidding documents). If a requirement is not mentioned in the Checklist that does not relieve the vendor from the responsibility of including supporting evidence of compliance with that other requirement in its technical bid. One- or two-word responses (e.g. "Yes," "No,", "Will comply," etc.) are not enough to confirm technical responsiveness with Technical Requirements.

Vendors should use the following options to indicate the "DEGREE OF COMPLIANCE" their solution provides for each of items listed in this section:

- **FS** – (Fully Supported) the application fully supports the requirement without any modifications.
- **PS** – (Partially Supported) the application supports the requirement with use of a workaround.
- **CR** – (Customization required) the application will be customized to meet the requirement(s).
- **NS** – (Not Supported) the system is not capable of supporting the requirement and cannot be modified to accommodate the requirement.

Where customizations are required, clearly and comprehensively indicate the plan, design and/or approach to be undertaken to achieve the requirements.

A clause-by-clause commentary on the Technical Specifications demonstrating substantial response of the goods and service to those

specifications, or a statement of deviations and exceptions to the provisions of the Technical Specifications is required

For each SPECIFICATION, vendors are requested to provide a clear and concise explanation in the DETAILED DESCRIPTION section or provide a cross-reference to where that explanation or supporting information can be found in other parts of the technical proposal.

Please fill in the COMPLIANCE column as appropriate to indicate one of the responses listed above for each item and add as many comments, diagrams, maps and/or screenshots in the DETAILED DESCRIPTION column.

Blanks on the COMPLIANCE and DETAILED DESCRIPTION columns will be assumed that the functionality is Not Available and therefore non-responsive.

Technical Requirements (Functional & Security)

TECHNICAL SPECIFICATION REQUIREMENTS

Instructions to Bidders:

1.   Bidders MUST   complete the Table below in the format provided.

2.   Bids MUST meet all mandatory (MUST) requirements in the Tables below in order to be considered for further evaluation.

3.   Bidders MUST provide a substantial response or clear commitment to meeting the requirements for all features irrespective of any attached technical documents in the table format (bidders Response) below. Use of Yes, No, tick, compliant, blank spaces etc. will be considered non-responsive.

4.   Bidders who do not comply with any of the below requirements will NOT be considered for further evaluation

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
1	**Integrated Email Service:**	The solution should provide a robust **enterprise email system** with support for custom domains (e.g. *user@kra.go.ke*) *The email service should include features like:*	
		i. The bidder should specify default mail size quotas per user (please specify the quota, e.g. at least 30 GB per user or "unlimited" if applicable).	
		ii. The solution should provide support for Advanced spam filtering and malware protection to block phishing and viruses, including support for SPF, DKIM and DMARC.	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		iii. The solution should have a web-based email client accessible via modern browsers, as well as compatibility with desktop email clients or mobile email apps.	
		iv. The solution should have support for standard email protocols (IMAP, POP, SMTP) for interoperability with other tools if needed.	
		v. A global address list or directory integration, so employees can easily find contacts within KRA. Compliance: The email component must support encryption in transit (TLS) for sending/receiving mail and encryption at rest for stored emails to protect sensitive information.	
2	**Calendar and Scheduling**	*The solution should include an integrated **calendar** for users to schedule meetings and appointments. The calendar allows:*	
		i. Creating and sending meeting invites (with RSVPs) to internal and external participants.	
		ii. Viewing coworkers' availability (free/busy schedules) to facilitate meeting scheduling (with appropriate privacy controls).	
		iii. Resource/room booking (e.g. ability to schedule meeting rooms or equipment via the calendar).	
		iv. Alerts/reminders for events, and the ability to set recurring events.	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		v. Shared calendars (e.g. team or departmental calendars) for collaborative scheduling.	
		vi. The calendar should seamlessly integrate with the email and conferencing tools (e.g. adding a video meeting link to an invite).	
		vii. Interoperability: The calendar data should be exportable or subscribable via standard formats (e.g. iCalendar) to support any external sharing needs.	
3	Contacts and Directory Services:	i. The solution should maintain an address book for all KRA personnel (automatically or via integration with KRA's directory).	
		ii. The solution should maintain local address book separate from the corporate contact list.	
		iii. The solution should enable users should be able to find email addresses and contact details of colleagues easily when composing emails or scheduling meetings.	
		iv. The solution should have capability to integrate with LDAP/Active Directory or other identity store that KRA uses	
4	Real-Time Chat and Messaging:	The capabilities should provide the following:	
		i. One-to-one chat and group chats (team channels or chat rooms).	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		ii. Presence indicators (showing users as online/away/busy) integrated with their calendar or activity.	
		iii. Message history that is stored and searchable (persistent chat), with appropriate retention policies (especially for audit requirements).	
		iv. The ability to share files or documents through the chat interface.	
		v. Support for both desktop (web or separate app) and mobile app for on-the-go messaging.	
		vi. Chat data should be encrypted in transit and access-controlled	
5	**Voice and Video Conferencing:**	*Key requirements for the conferencing tool:*	
		i. Ability for users to host online meetings with both internal and external participants (via web links).	
		ii. Support for video conferencing (webcam) and voice (audio) over the internet.	
		iii. Screen sharing capability (presenting one's screen or specific application window to others).	
		iv. A text chat within the meeting for side conversations or Q&A.	
		v. Moderation controls (mute participants, remove participants, etc.) for meeting hosts.	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		vi. Participant capacity: should support meetings of 5000 participants	
		vii. Recording feature: ability to record meetings for later reference, with controls on who can record and where recordings are stored	
		viii. The video/meeting service must be accessible on multiple platforms that is via web browser, mobile devices and Desktop app.	
		ix. The voice and video conferencing services should be able to adapt to varying internet bandwidth available at KRA stations across Kenya.	
6	**Office Productivity – Word Processing**	i. The Solution should offer deep integration with Microsoft Word through its Desktop Plugins,	
		ii. The editor should support rich formatting (fonts, images, tables, headers/footers, track changes or suggestion mode, etc.).	
		iii. The solution should support Real-time collaboration that incorporates profile information to documents and see others' presence when editing to enhance team work.	
		iv. The solution should be able to open, import, and export common document file formats, particularly Microsoft Word formats (DOC/DOCX) without loss of fidelity,	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		v. Users should be able to edit documents through a web browser (no heavy client install required) or offline editing via Microsoft Word plugins allowing users to seamlessly add, edit (check in/out), search, and collaborate on Word documents directly	
		vi. The solution should enable users to easily share documents with colleagues (with view or edit permissions), and collaborative editing should respect those permissions)	
10	**Search and Discovery**	i. Solution should provide a search functionality for searching documents, emails, and messages within the suite	
11	**Mobile Support:**	i. The solution should provide mobile apps or fully responsive mobile web experience as a channel for accessing key components: email, calendar, chat, video meetings, and document editing. Users should be able to read and send emails, join meetings, view/edit documents, and receive notifications on their mobile devices securely.	
		ii. Offline access on mobile: It's desirable for mobile apps to allow some offline functionality (e.g., accessing recently used emails or documents when offline).	
12	**Security – Authentication**	i. The solution must support Single Sign-On (SSO): via standard protocols (SAML 2.0, OAuth/OIDC). the suite.	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
	and Access Control:	ii. Multi-Factor Authentication (MFA): The solution should support two-factor authentication for user logins to enhance security. Ideally, MFA can be enforced for all accounts (or a subset) at the admin level. If the OEM/vendor has its own MFA app, or supports TOTP apps, or SMS/Email OTP tokens, or has their own 2FA hardware, please describe the options.	
		iii. The Solution should support Integration with Active Directory or other directories for user provisioning	
		iv. The solution should support Granular access controls to configure password policies and password resets:	
13	Security – Data Protection and Encryption:	i. The solution must implement encryption for all data stored in the system (emails, files, chat logs, etc.)	
		ii. The solution must ensure encryption of All communications between client devices (web/mobile apps) using HTTPS/TLS protocols.	
		iii. The solution should support integration with Data Loss Prevention (DLP): solutions to detect and prevent sensitive data from being shared inappropriately	
		iv. The solution should allow setting retention policies on emails or archival and other content (to comply with records management rules).	
14	Compliance – Data Residency	i. For a cloud-based solution, Bidder should specify compliance with data residency requirements of the Kenyan Data Protection Act	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
	and Local Regulations	ii. For a cloud-based solution, the bidder must specify how data segregation will be implemented to prevent any unauthorized access or data leaks between tenants	
		iii. For a Cloud-based solution, the bidder must specify how the solution complies with the Kenya Data Protection Act or GDPR protection and demonstrate compliance though Data processor/Controller license or certification	
15	Admin Console & Management	i. The solution must provide an administrator interface for KRA's IT team to manage the platform.	
		ii. From the Admin Console the solution should have capabilities for Provisioning and deprovisioning user accounts (add, remove, suspend users). Possibly also the ability to sync or federate with an external user directory as noted.	
		iii. From the Admin Console the solution should have capabilities for assigning roles for normal users or privileges accounts.	
		iv. From the Admin Console the solution should have capabilities for Monitoring usage and service health: dashboards or reports on storage usage, user activity, security alerts, etc.	
		v. From the admin console the solution should have capability for Configuring and implementing access and security policies	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		vi. From the Admin console the solution should have capability for Content management: ability to retrieve or wipe data from user accounts.	
		vii. From the Admin console the solution should have capability to access Auditing: logs of administrative actions and possibly logs of user activities	
		viii. From the admin console the solution should allow for archival of emails an retrieval whenever required.	
16	Scalability and Performance:	i. The solution should be able to support staff establishment between 9000 and 12000	
		ii. The solution should support load balancing and distributed infrastructure so that no single point becomes a bottleneck.	
		iii. The solution should ensure consistency system response time across all KRA offices spread out within Kenya with minimal latency.	
		iv. For Cloud solution, bidder should commit to an uptime of at least 99.9% per month and state remedies for SLA breaches.	
17	Integration and APIs:	i. The solution should provide secure APIs for key features of the solution such as email, calendar, user management etc.	
		ii. The solution should be able to support third party integrations for email security, archiving solutions or integration with esignature services	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		iii. The solution should support OAuth authentication and provides access to content through the REST API	
		iv. The solution support connectors or plugins that can coexist or integrate with existing desktop productivity tools.	
18	User Experience and Interface:	i. The solution should provide intuitive user interface with minimal training requirement	
		ii. The solution should support modern browsers (Chrome, Firefox, Edge, Safari, etc.) as KRA users may have various preferences.	
		iii. The solution should comply with accessibility standards (such as WCAG 2.1) to support users with disabilities (for example, screen reader compatibility, high-contrast modes).	
		iv. The support should be offered in English language as the primary working language.	
19	Migration Tools and Support:	i. The bidder should state what migration tools or procedures will be provided for migration of emails, calendar data and contacts into the solution noting the current mail size of 120Terabytes	
		ii. The bidder should state the support that would be provided as part of implementation services for the solution	
20	Offline Access	i. The solution should provide offline access to emails and documents with capability to sync back when back online.	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		ii. The solution should be web based that should be nearly equivalent to a desktop experience for all features	
21	Updates and Maintenance:	i. The bidder should provide solution upgrades or update plans for security, patches and feature improvements	
		ii. The bidder should state notification and Change management procedures in place for major releases or changes to the solution	
22	Backup and Recovery	i. For a Cloud solution, bidder to state backup plans in place stating, how often, and how long are backups retained	
		ii. The solution should provide recovery mechanism for accidental deletion by a user.	
		iii. For a cloud solution, the bidder should state a disaster recovery plan for near-zero data loss and quick recovery. Targeted RPO (Recovery Point Objective) and RTO (Recovery Time Objective) should be specified	
23	Logging and Monitoring	i. The solution should maintain logs for monitoring and audit such as login attempts, document access, email sent received	
		ii. The solution should provide capability to set up alerts for certain events e.g. when suspicious login occurs	
		iii. The solution should provide capability to integrate logs into a Security Information and Event Management System	
24		i. The solution should provide capability for archival of emails for long-term storage	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
	Archiving and Retention (Compliance)	ii. The solution should provide capability to set or configure content retention periods	
		iii. The solution should provide searching capability on the archived emails	
25	**External Collaboration:**	i. The solution must implement mechanisms to prevent email spoofing and phishing through authentication methods such as DKIM/SPF protocols	
		ii. The solution should have capability to invite external emails to meetings and they can join via the link without needing an account	
		iii. The solution should provide secure mechanisms for sharing files or documents with external users	
		iv. The solution should enable external users to join video meetings without the need for a full account creation	
26	**Tailoring and Customization**	i. The solution should be able to apply its domain name to the service (for email addresses, and possibly URLs like a custom subdomain for login).	
		ii. The solution should provide capability for Corporate Branding for the user interface	
		iii. The solution should allow for activation or deactivation of solution features on a need basis.	
27	**Training and User Adoption Support**	i. The solution should provide user guides, tutorials, or an online knowledge base for the product that KRA users can access?	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		ii. The solution should provide Is in-app help within the application	
28	Innovative Features (Optional):	i. The solution should support team collaboration spaces or intranet to facilitate engagement	
		ii. The solution provide capability to create online forms for internal collection through surveys or questionnaires.	
		iii. The solution should provide capability for Project management or task management integration for teams.	
		iv. The solution should have AI or automation features Workflow driven automation features and capabilities: such as smart email categorization, AI-assisted scheduling, document summaries, etc.	
29	Technical Support & Issue Resolution:	i. The bidder should state the channels available for support (24/7 phone line, email, support portal)	
		ii. The bidder to state the framework or model in place to ensure dedicated support for the Authority	
		iii. Bidder to state the Service level targets for support to be used as a basis for negotiations	
30	Exit Strategy (Data Portability):	i. The solution should have capability for migration of data in standard formats e.g. PST or MBOX format, documents in Microsoft/Open formats, etc.	

No.	Requirement Description	Minimum Requirement	Bidder Detailed description of your response
		ii. The bidder should provide commitment that data processed by the system will be retrievable at any time of need and that the Authority would maintain exclusive rights of ownership for the same.	
		iii. For cloud solution offering, the bidder should state how long is data retained and available for export before it's deleted	

NON-TECHNICAL REQUIREMENTS

In addition to the technical capabilities, KRA has several **non-functional and organizational requirements** that the vendor and the proposed solution must fulfill:

No.	Requirement Description	Minimum Requirements	Detailed description of your response
1	**Compliance with Procurement and Legal Obligations**	i. The bidder should provide all required forms and declarations (such as tax compliance certificate, business registration, etc.) should be provided in the proposal.	
		ii. The bidder should commit to executing a binding confidentiality agreement given sensitivity of Government Data	
2	**Data Privacy and Confidentiality**	i. The bidder must commit to upholding the requirements of data processor/Controller as prescribed in the Data protection act	

No.	Requirement Description	Minimum Requirements	Detailed description of your response
		ii. The bidder must ensure any other subcontractors adhere to requirements of the data processor/Controller as prescribed in the Data protection act	
3	Contractual Terms & Service Level Agreements (SLAs):	i. The bidder must provide draft Service level commitment as part of the proposal to form the basis for negotiations.	
4	Warranty and Support Services	i. The bidder must submit a support framework as part of the proposal for technical support in the duration of the contract	
		ii. The bidder should also warrant that the solution will be free of critical defects, and any discovered issues will be resolved in a timely manner.	
		iii. The bidder should provide version update plans	
5	Training and Change Management:	i. The bidder should provide a training plan encompassing Admin Training and Training of Trainers to support change management	
		ii. The bidder must provide required documentation, online tutorials, live training workshops or webinars to support change management	
6	Documentation	i. The bidder must commit to provision of support documentations for APIs, implementation documentation expected to form part of the handover at project closure	

No.	Requirement Description	Minimum Requirements	Detailed description of your response
7	**Timeline Commitment:**	i. The bidder must provide a high-level project plan as part of the proposal	
		ii. The bidder must also provide the project delivery team or resource plan defining the governance structure	
8	**Innovation and Value-**	i. The bidder should indicate any value-added services included at no extra cost – for example, periodic health checks, a dedicated customer success manager, free additional training beyond initial rollout, etc.	
9	**Risk Management**	i. The bidder should provide a high-level risk appraisal for the project and potential mitigation as part of risk assessment	
10	**Exit and Transition Support**	i. The bidder should state exit or transitional support framework in place that includes data extraction required when switching service providers	
11	**Environmental and Social Considerations**	i. Bidder should state any environmental sustainability initiatives (e.g., green data centers, carbon neutrality) or social responsibility that might align with government values.	
12	**Implementation Approach and Schedule**	i. The bidder should commit to provision of an assessment report of the current environment with recommendations on addressing potential gaps.	
		ii. The bidder should commit to provision of deployment plan with requisite evaluation criteria for phased rollout to ensure minimize disruption of services. The criteria should include provision of the expected acceptance criteria to be used.	

No.	Requirement Description	Minimum Requirements	Detailed description of your response
		iii. The bidder should commit to provision of a detailed data migration plan for all the key data e.g. emails, calendar, contacts etc.	
		iv. The bidder should commit to provision of a detailed configuration and integration plan to ensure all required integration are implemented within the scope of the deployment	
		v. The bidder should commit to provision of a detailed training and change management plan catering for Administrators, Training of Trainers, Support staff	
		vi. The bidder should commit to provision of post implementation support and warranty period to ensure close support during the transition period.	
13	**Commercial Offering Terms**	i. . KRA's preference is milestone-based payments for services and annual (or quarterly) payments for subscriptions. The bidder should propose payment milestone consistent with this requirement	
		ii. . KRA would prefer at least a 2-5 year price lock on subscription. The bidder should commit to provision of fixed pricing for the duration of contract	
		iii. Bidder should state and define the commercial implication of increasing or reducing the number of users and clearly state terms and conditions for the changes.	

No.	Requirement Description	Minimum Requirements	Detailed description of your response
		iv. The bidder should state what happens at renewal after the initial contract term. Will prices remain the same or be subject to an increase? The bidder should also state the rate of increase at renewal of the contract	
		v. The bidder should state the minimum period for the subscription services	

Pricing Schedule

The pricing model for the proposed solution should be **clear, comprehensive, and flexible**. KRA is interested in understanding both **per-user subscription pricing** and any available **enterprise licensing options**. The Pricing Proposal should be provided in a separate section (and/or as per the RFP submission format), covering the following elements:

#	Description	Qty	Unit Cost	Total Costs
1	Annual Software Subscription Fees	12000		
2	Implementation Services:	1		
3	Annual Support and Maintenance			
4	Customization or Integration Costs			
5	Any other Costs (Specify)			
	Grand Total			

FINANCIAL REQUIREMENT

• N/B: Bidders to provide a detailed breakdown of how they have arrived at the total cost

• Grand Total Cost –To be carried Forward to the FORM FIN 2 Summary of Costs