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NOTE

From: Presidency

To: Permanent Representatives Committee/Council

Subject: Economic consequences of EU legislation
- Annex A: Costs compiled by the Presidency on the basis of the
Commission's available Impact Assessments

Delegations will find in the Annex the document in subject.

Annex A: Costs and benefits compiled by the Presidency based on the Commission's available Impact Assessments

Table 1 Overview of estimated costs for public administrations and businesses of current EU proposals under negotiation in the Council (see table 3) and EU proposals where the negotiating mandate is adopted by Coreper (see table 4), (M. EUR)

	Costs for public authorities				Costs for businesses			
	Administrative		Adjustment ¹		Administrative		Adjustment ¹	
	Recurrent	One-Off	Recurrent	One-Off	Recurrent	One-Off	Recurrent	One-Off
Total	118.9-140.2	110.1-235.7	2,081.4-9,153.5	576.2-576.7	1,384.7-1,475.8	678.2-917.2	11,937.8-19,576.7	15,965.4-20,105.9
Fully estimated	109.7-121.2	86.5-162.8	1,312.1-8,287.9	210.7-211.2	1,336.2-1,354.5	556.3	8,018.3-8,488.3	11,214.8-11,710.6
Partially estimated	9.2-19.0	23.6-72.9	769.2-865.6	365.5-365.6	48.5-121.3	121.9-360.9	3,919.5-11,088.4	4,750.6-8,395.3

Table 2 Share of proposals with estimated costs for public authorities and businesses

	Public authorities	Businesses
Fully estimated impact	19.0%	17.9%
Partially estimated impact	22.6%	19.0%
Estimated no impact	3.6%	7.1%
No estimation of impact	54.8%	56.0%

Table 3 Costs and benefits of current EU proposals under negotiation in Council (M. EUR)

Title	COM #	IA	Costs for public authorities				Costs for businesses				Benefits	
			Administrative		Adjustment ¹		Administrative		Adjustment ¹			
			Recurrent	One-Off	Recurrent	One-Off	Recurrent	One-Off	Recurrent	One-Off		
TOTAL			108.5	78.5	1,818.5-8,884.2	571.7-572.2	1,246.2-1,268.5	309.3	4,404.8-4,504.8	8,464.2-12,242.3		
Agriculture and Fisheries Council (AGRIFISH)												
1	Reproductive plant material (PRM)	(2023) 414	(✓)	-	>0	43.0-98.0	>0	-	-	0.0	0.0	Recurrent cost savings: 1.7M for businesses. Other quantifiable benefits: 887-2,734M annually. Non-quantifiable benefits related to efficiency gains, flexibility, reduced losses in forestry, lighter market access etc.
2	Protection of animals during transport	(2023) 770	(✓)	-	-	>0	>0	>0	>0	>0	>0	Benefits not quantified. Benefits relate to enhanced animal welfare, increased productivity among operators (less animal mortality, injuries, higher yields), level playing field in EU internal market.
3	EU school scheme	(2025) 554	-									
4	Comm. organisation of the markets in agricultural products	(2025) 553	-									
5	Union sup. Under CAP	(2025) 560	-									
6	Union support to the Common Fisheries Policy	(2025) 559	-									
7	Fisheries and aquaculture statistics	(2025) 435	(✓)	0.0	>0	0.0	>0	0.0	0.0	0.0	0.0	1.2M of recurrent cost savings for public authorities. A slight reduction in burdens at MS level and for international

											organisations due to simplified data flows.	
AGRFISH SUBTOTAL												
			0.0	0.0	43.0-98.0	0.0	0.0	0.0	0.0	0.0		
Competitiveness Council (COMPET)												
8	Plant protection products	(2023) 231, (2023) 221, (2023) 222, (2023) 223	(✓)	1.8	-	0.0	1.4	-	-	>0	>0	Direct benefits include cost savings of 27.6M. Savings accrue to SPC-holders, SPC-applicants, generic/biosimilar manufacturers and the health sector.
9	European cross-border associations	(2023) 516	(✓)	-	0.1	0.0	0-0.1	-	-	>0	>0	External advisory cost savings of 1.1B for businesses.
10	Late payment in commercial transactions	(2023) 533	(✓)	-	-	637.2-672.2	>0	2.2	-	0.0	243.0	Cost savings of 12.7B. Other benefits: stronger deterrents against late payments through automatic interest and compensation, improved cash flow predictability, and easier access for SMEs to credit management and financial literacy training.
11	EU Space Act	(2025) 335	(✓)	4.4	>0	0	0	-	>0	83.6	2.9-3.2	Recurrent cost savings of 994M for businesses. Other benefits: increased operational efficiency connected to reduced space debris generation and cybersecurity risks, increased EU market share of companies implementing incentive measures/safety labels and increased competitiveness. Also, environmental performance and sustainability in the space sector would improve.
COMPET SUBTOTAL												
				6.2	0.1	637.2-672.2	1.4-1.5	2.2	0.0	83.6	245.9-246.2	
Economic and Financial Affairs Council (ECOFIN)												

12	Real estate statistics	(2025) 100	-										
13	Taxation of energy products and electricity	(2021) 563	(✓)	-	-	-	-	-	-	-	-	-	Cost savings are not quantified. Direct benefits: reduced emissions, 22%-increase in EU tax revenues by 2035, greater fairness and harmonisation across MS, and strengthened coherence with the EU's broader climate and energy policies.
14	Misuse of shell entities for tax purposes	(2021) 565	(✓)	-	-	0.8	2.0	-	-	>0	0.0	0.0	Benefits are not quantified. Qualitative benefits: reduced adjustment costs and administrative costs for national and regional administrations.
15	Corporate income tax purposes (DEBRA)	(2022) 216	(✓)	-	-	>0	>0	-	-	>0	>0	>0	Benefits are not quantified. Qualitative benefits: fairer tax treatment of equity and debt, greater market harmonisation, lower compliance burdens, stronger financial stability, and improved competitiveness.
16	Digital euro	(2023) 369	(✓)	-	-	0.0	0.0	-	-	>0	3,125.0-6,650.0*	3,125.0-6,650.0*	Benefits are not quantified. Qualitative benefits: enhanced financial stability and confidence in the monetary system, increased payment choice and competition, improved privacy and financial inclusion, greater market integration, and a potentially lower ecological footprint compared to cash.
* Note that according to the Commission's impact assessment, values of EUR 2.5–5.4B reflect Instant Payments IA system-adaptation costs and are used as proxies, not actual digital-euro cost estimates.													
17	Head Office Tax system for SMEs	(2023) 528	✓	4.0		0.0	20.0	60.0-78.0	-	0.0	332.0-428.0	332.0-428.0	Recurrent cost savings of 1.3-3.4B for businesses. Benefits: EU GDP is estimated to rise by 19-61B annually due to productivity gains.
18	BEFIT	(2023) 532, (2023) 529	(✓)	-	-	>0	297.0	5.0-9.0	-	0.0	15.0-29.0	15.0-29.0	



19	Revision of the Tobacco Tax Directive	(2025) 580	✓	1.4	0.3	0.0	19.3	1.3	0.8	6.4	9.1	<p>Recurrent cost savings of 53-102M for businesses. Benefits: In the long run, from cross-border loss relief: EU GDP could be higher by +0.1% relative to the status quo for MNEs with turnover above EUR 750 million and from harmonised EU rules on tax depreciation: GDP could be higher by some +0.04% for all MNEs.</p> <p>Recurrent cost savings of 85B for public authorities. Excise duty revenue of EUR 14 bn. Savings come from: (1) the expenses incurred because of the illnesses caused by smoking; (2) the value of lost production because of reduced working time; (3) early mortality from smoking related diseases; (4) productivity losses.</p>
20	EU Securitisation Framework	(2025) 825	(✓)	>0	-	>0	>0	7.0	33.0	-	-	<p>Recurrent cost savings of 310M for businesses. Benefits: Improved risk sensitivity and removal of prudential barriers to investments in the safest tranches of non-STS securitisation by insurers which results in a capital relief of around 5.9B.</p>
ECOFIN SUBTOTAL				5.4	0.3	0.8	338.3	73.3-95.3	33.8	6.4	3,481.1-7,116.1	

Employment, Social Policy, Health and Consumer Affairs Council (EPSCO)

21	Equal treatment between persons	(2008) 426	(✓)	-	-	0,0	0,0	-	-	-	-	No quantification of the benefits which relate to reduced discrimination.
22	Support for workers facing job loss due to restructuring	(2025) 140	-									
23	Critical Medicines Act	(2025) 102 COD	-									

24	CMRD 6	(2025) 418	(✓)	-	0.1	46.9	18.7	78.5	-	3,356.0-3,456.0	511.0	Cost savings for businesses of 7M due to reduced work-related illness and associated costs. Cost savings for public authorities of 26.7M through lower healthcare expenses
EPSCO SUBTOTAL				0.0	0.1	46.9	18.7	78.5	0.0	3,356.0-3,456.0	511.0	
Environment Council (ENV)												
25	Simplification of certain requirements and procedures for chemical products	(2025) 531	-									
26	Framework for achieving climate neutrality	(2025) 524	-									
ENV SUBTOTAL												
Foreign Affairs Council (FAC)												
27	EDIP	(2024) 150	-									
FAC SUBTOTAL												
General Affairs Council (GAC)												
28	Financial rules applicable to the general budget	(2022) 184	-									
29	Internal market on transparency of interest	(2023) 637	✓	-	-	0.6-1.4	0.0	0.6-0.9	-	-	71.3-214.1	Benefits are not quantified. Qualitative benefits for public authorities: increased knowledge and understanding of the market for interest representation activities carried out on behalf of third countries due to increased transparency. Qualitative benefits for businesses: Level playing field and enhanced legal certainty for interest representation activities carried out on behalf of third countries.
30	Omnibus: Defence	(2025) 821	-									
31	NRP Fund	(2025) 565	(✓)	-	-	-	-	-	-	-	-	Benefits are not quantified.

										Qualitative benefits: reduction of adjustment costs and administrative costs to access EU funds. Efficiency gains of EU budgetary resources		
GAC SUBTOTAL			0.0	0.0	0.6-1.4	0.0	0.6-0.9	0.0	0.0	71.3-214.1		
Justice and Home Affairs Council (JHA)												
32	Protection of adults	(2023) 280	(✓)	-	-	5.3	7.9	-	-	-	-	Benefits are not quantified for businesses and administrations. Total cost reduction for vulnerable adults and their representatives of 2.6B.
33	Victim's rights	(2023) 424	✓	0.0	0.0	605.0-7,580.0	0.5-1.0	-	-	0.0	0.0	Benefits for public sector: Estimated streamlined compensation procedures worth an estimated 685 - 3,219M minimise parallel civil proceedings and enhance overall system efficiency.
34	Migrant smuggling and trafficking	(2023) 754	-									
35	Digital travel credentials	(2024) 670	(✓)	-	-	>0	54.0	-	-	0.0	0.0	Qualitative benefits for public authorities: harmonised use of DTCs across EU external borders which will enhance security, streamline border checks, and generate potentially substantial economic benefits through resource savings and reduced waiting times. Waiting times are previously estimated at 97.9M –1.27B.
36	System for the return of third-country nationals staying illegally	(2025) 101	-									
37	Insolvency proceedings	(2025) 40	-									
JHA SUBTOTAL				0.0	0.0	610.3-7,585.3	62.4-62.9	0.0	0.0	0	0	
Transport, Telecommunications and Energy Council (TTE)												

38	Framework for intermodal transport of goods	(2023) 702	✓	-	-	300.0	0.0	0.3	-	-	0.3	Recurrent cost savings of 172M for businesses and 0.1M for public authorities. The cost savings are related to simplified procedures thanks to the use of eFTI digital transport data platforms.
39	Phasing out Russian natural gas imports	(2025) 828	-									
40	Greenhouse gas emissions of transport services	(2023) 441	(✓)	-	0.0	0.1	0.1	0.0	-	24.0	900.1	Recurrent cost savings of 92M for businesses. Benefits accrue to transport service providers due to more sustainable transport choices leading to energy costs savings. Mostly due to the improved comparability of the data on which passengers can make informed decisions.
41	Road vehicles circulating	(2023) 445	✓	0.7	-	168.0	102.7	-	-	84.0	0.0	Recurrent costs savings for national public authorities of 5.2B, expressed as present value over 2025-2050. Total cost savings for road transport operators of 47.2B, expressed as PV over 2025-2050.
42	Passenger rights in the context of multimodal journeys	(2023) 752, (2023) 753, (2023) 182	✓	0.1	-	1.2	0.0	3.8	57.5	13.4	54.5	Recurrent cost savings 3.1M for public authorities, 2.4M for businesses, due to compliance and hassle cost savings for national public authorities, carriers and intermediaries. Qualitative benefits: better level playing fields for businesses, and national authorities being better equipped to deal with their tasks.
43	RIS	(2024) 33	✓	-	-	3.0	18.3	-	-	0.0	0.0	Recurrent administrative cost savings of 1.2M for public authorities. Cost savings of 4.3M for businesses, due to adjustment and administrative cost savings for vessel operators, and adjustment cost savings for RIS software services providers.

44	Roadworthiness package	(2025) 179, (2025) 180	✓	96.3	77.9	7.4	29.7	1,087.5	218.0	837.5	3,200.0	Recurrent cost savings of 209.2M for public authorities and 117.2M for businesses. Qualitative benefits: avoided odometer fraud, increased employment of PTI and RSI inspectors, improved functioning of the internal market, and enhanced digitalisation of roadworthiness processes.
TTE SUBTOTAL				97.0	78.0	479.6	150.8	1,091.6	275.5	958.9	4,154.9	

1) Adjustment costs are defined as total costs minus administrative costs. "IA" refers to the Commission's Impact Assessments. "COM #" refers to Commission Number associated with proposal.
✓ denotes IA report with fully estimated costs accompanying proposal
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Values rounded to the nearest one decimal place.

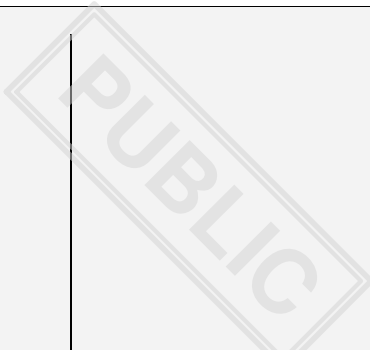
Table 4 Overview of the costs of EU proposals where the negotiating mandate is adopted by Coreper (M. EUR)

Title	COM #	IA	Costs for public authorities				Costs for businesses				Benefits	
			Administrative		Adjustment ¹		Administrative		Adjustment ¹			
			Recurrent	One-Off	Recurrent	One-Off	Recurrent	One-Off	Recurrent	One-Off		
TOTAL			10.4-31.7	31.6-157.2	262.9-269.3	4.5	138.5-207.3	368.9-607.9	7,533.0-15,071.9	7,501.2-7,863.6		
Agriculture and Fisheries Council (AGRIFISH)												
1	Welfare of dogs and cats and their traceability	(2023) 769	-									
2	Unfair b2b relationships in the agricultural and food supply chain	(2024) 576	-									
3	Farmers in the food supply chain	(2024) 577	-									
4	Wine package	(2025) 137	-									
5	Plants obtained by certain new genomic techniques	(2023) 411	(✓)	-	-	0.0	>0	>0	0.0	>0	0.0	Recurrent cost savings: 1.4–2.1M for public authorities and 99.5-163.5M for businesses. Benefits: NGTs are expected to raise yields by 9–16% (2030–35), adding 244M – 2.7B annually. Breeding becomes faster and cheaper. Avoids trade losses due to unintended presence of unauthorised GMOs. Production costs reduced through 80% less pesticide use, 4% lower fertiliser needs and 3.1% lower GHG emissions.
6	Regulation on forest reproductive material	(2023) 415	(✓)									

See #(2023)414 in Table 3												
AGRIFISH SUBTOTAL				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Competitiveness Council (COMPET)												
7	Licensing for crisis management	(2023) 224	(✓)	0.0	0.0	>0	>0	0.0	0.0	>0	0.0	Benefits are not monetised. Qualitative benefits: (1) Access to critical goods in times of crisis for EU citizens and firms. (2) Savings for patent holders and manufacturers spending 80% less resources in the event of a border crisis. (3) Savings for MS administrations due to decreased cost of running compulsory licensing negotiations, as resources would be shared at EU-level.
8	Dispute resolution for consumer disputes	(2023) 649	✓	0.0	0.0	0.0	0.0	0.0	0.0	38.6	0.0	Cost savings: 0.5M for public authorities and 634M for businesses. Benefits: 33M annually due to reduction of consumer detriment.
9	Protection of travellers more effective	(2023) 905	(✓)	0.0	0.0	0.0	0.1	0.0	0.0	>0	6.5	Benefits for public authorities and businesses are not quantified. Benefits: Reduction of consumer detriment of 168.8M annually. Introduction of voluntary crisis fund at national level.
10	CSRD	(2025) 81	-									
11	Declaration of posting of workers	(2024) 531	-									
COMPET SUBTOTAL				0.0	0.0	0.0	0.1	0.0	0.0	38.6	6.5	
Foreign Affairs Council (FAC)												
12	Screening of foreign investments	(2024) 23	-									
FAC SUBTOTAL				-	-	-	-	-	-	-	-	

Economic and Financial Affairs Council (ECOFIN)

13	Customs Reform and Payment of import VAT	(2023) 258, (2023) 262	(✓)	0.0	0.0	0.0	0.0	>0	>0	>0	>0	Cost savings for public authorities: 22.1M. Quantitative benefits: 13B due to removal of 150€ threshold. Qualitative benefits: better tackling of revenue loss, improvements in security, strategic capability, single market and sustainability.
14	Retail investment strategy	(2023) 278, (2023) 279	(✓)	0	0	>0	>0	21.3-90.1	13.0-252.0	-	58.0-69.0	Cost savings and benefits are not quantified. Qualitative benefits: Improved quality of financial advice, greater transparency on costs, performance and the ESG profile of investment products, better understanding of investment products, reduced risk of misleading information, removal of products with poor value for money due to undue costs, broader access to financial instruments, stronger NCA powers, more effective cross border supervision and improved complaint mechanisms.
15	Faster and safer relief of excess withholding taxes	(2023) 324	(✓)	4.5-14.3	23.1-72.2	0.0	0.0	13.0	75.9	0.0	0.0	Cost savings for businesses: 5.2B. Qualitative benefits: Tax administrations will benefit from information reporting which they can use with their national systems for risk assessment purposes.
16	FIDA	(2023) 360	✓	0.0	5.4	5.4	0.0	0.0	18.5	147.2-465.2	2,203.5-2,403.5	Cost savings are not quantified. Benefits: Direct impact on the EU financial data economy in the range of 663M-2B annually. Annual increase of the EU GDP of 4.6B-12.4B.
17	Payment and electronic money services	(2023) 366, (2023) 367	(✓)	0.0	0.0	28.0-30.0	>0	0.0	0.0	123.0	252.0-288.0	Non quantified savings for payment institutes and electronic money institutes. Benefits: Reduction in social engineering fraud (323M annually), and greater



18	Administrative cooperation in the field of taxation	(2022) 707	✓	0.2-11.7	1.5-77.8	-	-	22.6	259.0	-	-	consumer rights and information, resulting in a greater level of reimbursement from ASPSPs for fraudulent authorised transactions (up to 1B EU-wide) Positive but not quantified cost savings for businesses. Quantified benefits: up to 2.4B in additional tax revenue, due to increased access to information easing tax enforcement. Not quantified benefits: More tax transparency and thus increased legal certainty and a fairer taxation for crypto-asset users. Service providers will benefit from having homogenous reporting requirements throughout the EU.
19	Electronic value added tax exemption certificate	(2024) 278, (2024) 279	-									
20	Administrative cooperation in the field of taxation	(2024) 497	-									
ECOFIN SUBTOTAL				4.7-26.0	30.0-155.4	33.4-35.4	0.0	56.9-125.7	366.4-605.4	270.2-588.2	2,513.5-2,760.5	
Employment, Social Policy, Health and Consumer Affairs Council (EPSCO)												
21	Medicinal products for human use	(2023) 192, (2023) 193	✓	0.0	0.0	158.0	0	1.3	0.0	100.3	0.0	Cost savings for public authorities/health systems: 744M. Gross profit for pharmaceutical companies of 195M annually. Not quantified cost savings for public authorities. Qualitative benefits: Clearer and more comprehensive EWC agreements, improved gender balance EWCs, improved social dialogue in Union-scale undertakings, improved legal certainty, more effective enforcement through sanctions and remedies, marginally increased revenue for MS.
22	European works Council	(2024) 14	(✓)	-	-	>0	>0	-	-	59.6-169.8	15.1-73.5	

23	Working conditions of trainees	(2024) 132	(✓)	0.0	0.0	1.2	>0	0.0	0.0	3,653.3-10,712.0	46.0	No cost savings. Benefits: Positive impact on the tax revenues and the level of social security contributions estimated at 2.8-8.4B. Qualitative benefits: fairer market competition, improved labour market matching and higher retention rate.
24	Social security systems	(2016) 815	(✓)	-	-	-	-	-	-	0.0	0.0	Cost savings and benefits are not quantified. Qualitative benefits: clarified rules and coordination, reduced disputes, simplified procedures, and lower long-term administrative and legal costs.
EPSCO SUBTOTAL				0.0	0.0	159.2	0.0	1.3	0.0	3,813.2-10,982.1	61.1-119.5	
Environment Council (ENV)												
25	Green Claims Directive	(2023) 166	(✓)	0.0	0.0	1.6-2.0	0.3	0.0	0.0	318.0-370.0	3,243.0-3,300.0	No cost savings estimate. Benefits: 80-103M expressed as PV over 2024-2040 due to reduction of CO2 emissions.
26	Water policy	(2022) 540	(✓)	>0	>0	51.0-55.0	>0	>0	>0	>0	>0	Positive but not quantified cost savings for businesses and public authorities. Multiple non quantified benefits due to improved groundwater and surface water quality.
27	Vehicle design	(2023) 451	✓	5.4	1.4	16.6	0	80.3	2.5	3,093.0	690.0	Not quantified cost savings for businesses. Quantified benefits: 5.2B by 2035 in revenue. Non quantifiable benefits: reduced air pollution emissions, materials recycled at higher quality, etc.
ENV SUBTOTAL				5.4	1.4	69.2-73.6	0.3	80.3	2.5	3,411.0-3,463.0	3,933.0-3,990.0	
General Affairs Council (GAC)												
28	Mid-term review cohesion policy	(2025) 123, (2025) 164	-									
29	Efficiency of the EU and simplifying reporting requirements	(2025) 84	-									

30	Simplification package on agriculture	(2025) 236	-										
31	Omnibus IV: Battery due diligence	(2025) 258	-										
32	Omnibus IV: Paper-free	(2025) 503	-										
33	Omnibus IV: SMC	(2025) 501, (2025) 502	-										
GAC SUBTOTAL				-	-	-	-	-	-	-	-	-	-
Justice and Home Affairs Council (JHA)													
34	Harmonising certain aspects of insolvency law	(2022) 702	(✓)	0.3	0.3-0.5	0.0	0.0	0.0	0.0	0.0	>0		1.9B in cost savings for public authorities. Benefits: 4.9B due to higher recovery value, out of which 1.9B are due to legal cost savings from simplification of insolvency proceedings for creditors, the public sector and households.
35	Additional procedural rules relating to the enforcement	(2023) 348	-										
36	Facilitation of unauthorised entry, transit and stay	(2023) 755	-										
JHA SUBTOTAL				0.3	0.3-0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Transport, Telecommunications and Energy Council (TTE)													
37	Conditions and funding of resolution action	(2023) 225, (2023) 226, (2023) 227, (2023) 228, (2023) 229	(✓)	-	-	>0	>0	-	-	>0	>0		Neither cost savings nor benefits are quantified, but include enhanced legal certainty, harmonisation and simplification of certain rules, more efficient use of DGS funds in managing banks in crises and strengthened depositor confidence.
38	Maritime Safety Agency	(2023) 269	-										
39	Compensation and assistance to passengers by flights	(2013) 130	(✓)	-	-	-	-	-	-	-	-		No quantified assessment available. A number of qualitative benefits and cost savings related to lower operating costs, enforcement costs, conduct of businesses

40	Railway infrastructure capacity	(2023) 443	✓	0.0	0.0	1.1	4.2	0.0	0.0	0.0	987.1	and competitiveness of EU airlines. Cost savings of 5M for public authorities and 39M for businesses. Benefits for railways undertakings: 3.2B.
TTE SUBTOTAL				0.0	0.0	1.1	4.2	0.0	0.0	0.0	987.1	

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(✓) denotes IA report with partially/not estimated costs accompanying proposal

- denotes no IA report accompanying proposal

Values rounded to the nearest one decimal place.