

High Level Estimate of Implementation and Transformational Costs: 2 Unitaries, Cumbria
 Potential Split

Implementation Reserve	£
Implementation	£2,266,667 Including election costs
External Support Costs	£750,000 Legal support £1,000,000 Audit & finance support (including VAT, treasury management, MTFP, council tax harmonisation) £500,000 HR support £1,000,000 Skills / learning costs £2,250,000 Other specialist advice
Internal programme management	£4,000,000 Programme Team, Organisational Design and Change Programme, Business analyst and business support for each Council
ICT Costs	£4,000,000
Sub-total Transition Costs	£15,766,667
Contingency 20% Transition Costs	£3,153,333
Estimated Implementation Costs inc Contingency	£18,920,000