

Key Decision limits - Councils within South Kesteven District Council's Audit Family and Neighbouring Authorities

Council	Key Decision limits contained within the relevant Council's Constitution
Amber Valley BC	Threshold of £50,000 (expenditure or savings) or 5% of the budget for the service or function, whichever is the greater.
Boston Borough Council	No thresholds given in relation to Key Decisions just the word significant.
Braintree DC	Incurring potential revenue expenditure or saving over £50,000 or incurring potential capital expenditure or savings over £100,000.
Chorley BC	Incurring significant expenditure or the making of savings where there is: <ul style="list-style-type: none"> - A change in service provision that impacts upon the service revenue budget by £100,000 or more. - A contract worth £100,000 or more. - A new or unprogrammed capital scheme of £100,000 or more.
East Lindsey DC	Expenditure and savings of £100,000 for revenue budgets and £250,000 for capital budgets, or more save where expenditure or saving is specifically identified in the Council's Budget.
East Staffordshire BC	Where any revenue, expenditure, savings or increase in income is estimated to be over £100,000 or that involve any capital project with an estimated value of over £150,000.
Forest Heath DC	Any new expenditure, income or savings of more than £100,000 in relation to the Council's revenue budget or capital programme.
High Peak BC	No thresholds given in relation to Key Decisions just the word significant.
Hinckley Bosworth BC	Involves expenditure (or reduction of income) of over £20,000 on any particular scheme/project.
Lichfield DC	Expenditure or savings in excess of £75,000.
Mendip DC	The relevant threshold at or above which the decision is significant will be £100,000 for capital/revenue expenditure or savings.
Newark & Sherwood DC	Committee run Council not Cabinet run.
North Kesteven DC	A decision which has a budgetary effect of more than £50,000 revenue or £100,000 capital.
North East Lincolnshire Council	Revenue expenditure resulting in the incurring of expenditure or making savings of £350,000 or greater; and capital expenditure/savings in excess

	of £350,000 or 20% of the total project cost, whichever is the greater
Somerset West & Taunton	See table below.
South Holland DC	The Authority incurring expenditure, generating income or making savings in any single financial year above the threshold of £75,000 in respect of revenue expenditure and £180,000 in respect of capital expenditure.
South Ribble BC	Expenditure which is, or the making of savings which are significant. The financial threshold above which expenditure/savings become significant is set at £100,000. The financial threshold is applicable to both revenue and capital budgets.
Stafford BC	No thresholds given in relation to Key Decisions just the word significant.
West Lancashire BC	Incurring expenditure which is, or the making of savings which are significant in relation to the Council's budget for the service or function. The limit above which items are significant is £100,000.

Somerset and West Taunton - Key Decision limits Table

Heading	Area	Threshold
Revenue	Supplementary Revenue Budget	Allocations between £150,000 and £250,000 (Allocations above £250,000 to be approved by Full Council).
	Revenue Virements	Above £150,000 (in consultation with the Section 151 Officer).
Capital	Supplementary Capital Budget	Allocations between £150,000 and £250,000 Approval must also be given by the Section 151 Officer. (Allocations above £250,000 to be approved by Full Council).
	Capital Virements	Above £150,000 (in consultation with the Section 151 Officer).
Carry Forward of Budgets	Individual Carry Forwards	Above £150,000.
Contracts/Revenue	Award, amendment or	Estimated total contract

Heading	Area	Threshold
	establishment of Contracts, Framework Agreements or Dynamic Purchasing Systems for goods, works and /or services	value of £1,000, 000 or above AND the contract is deemed politically sensitive.
	Contract decisions involving significant risk, significant externalisation of services and politically sensitive issues.	All such decisions regardless of value.
Assets	Acquisition and Sale/Disposal of Assets	Above £250,000.