



# **Business Improvement District Outturn (BIDO) 2010-11**

## **Guidance notes for completing form BIDO: BID OUTTURN TRANSACTIONS**

*These notes should be read in conjunction with RO General Guidance 2010-11*

# GUIDANCE FOR COMPLETING FORM BIDO: BUSINESS IMPROVEMENT DISTRICT OUTTURN TRANSACTIONS 2010-11

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## Background information

1. The primary legislation underlying BIDs is sections 41 to 59 of the Local Government Finance Act 2003 ("the 2003 Act"); section 47 states that a billing authority which has made BID arrangements must keep an account called a BID Revenue Account.
2. In addition, the regulations underlying BIDs came into operation on 17 September 2004. These are the Business Improvement Districts (England) Regulations 2004 (SI 2004 No. 2443).

## Treatment of BIDs on RO forms

3. Any contributions to a BID made by billing authorities or county councils under section 43(2)(a) of the 2003 Act, and any BID levies paid by a local authority in respect of any of its property should be recorded - net of any income paid from the billing authority's BID Revenue Account - on the appropriate service lines of the authority's **RO suite of forms**. This is consistent with the proposed approach set out in the *Invitation to comment on the CIPFA 2005 SORP (November 2004)*.
4. All other transactions relating to a BID Revenue Account should be recorded by the relevant billing authority on the **BIDO** form. Whether these other transactions are also included in other forms in the RO suite should be decided on the same principles as govern whether the transactions should be included in the authority's Net Cost of Services in the Income and Expenditure Account. These principles are set out in paragraphs 3.19 and 20 of the 2008 SORP.
5. The net cost to a billing authority of any BID ballots should be included under **line 428** on the **RO6** form.

# SPECIFIC LINE GUIDANCE FOR COMPLETING FORM BIDO

This form is to be completed by billing authorities only in respect of transactions relating to any BID Revenue Account(s) that it had in operation for 2010-11. Any billing authority that did not have a BID Revenue Account in operation in 2010-11 should leave the form blank.

## **Lines 2 & 3 Revenue expenditure**

These lines should include, among other things, any recharges paid to the billing authority for administrative costs initially incurred by the billing authority on behalf of the BID.

## **Lines 2, 3 & 4 Revenue and capital expenditure**

Estimates should be entered if a precise breakdown between these three categories of expenditure is not available.

## **Line 7 Billing authority contribution**

This should be used to record any contributions made by the billing authority under section 43(2)(a) of the 2003 Act. The amounts should also be included with the figures reported by the billing authority at the relevant service expenditure line or lines in the **RO suite of forms**.

## **Line 8 County council contribution**

This should be used to record any contributions made by a county council under section 43(2)(b) of the 2003 Act. The amounts should also be included with the figures reported by the county council at the relevant service expenditure line or lines in the **RO suite of forms**.

## **Line 9 Contributions from parish councils**

This should be used to record any contributions made by parish councils under section 43(2)(b) of the 2003 Act.

## **Line 10 Other contributions**

This should be used to record contributions made under section 43(2)(c) of the 2003 Act and which are paid into a BID Revenue Account. It can include voluntary contributions from property owners, and any voluntary contributions from BID proposers towards ballot costs where the ballot has been successful.

## **Line 13 Additional information**

This is a write-in box where any explanatory information may be recorded.