

Coinneamh: Bòrd-stiùiridh
Ceann-là/Àm: 10 Dàmhair 2024 aig 09.30
Càite: Microsoft Teams

Clàr-gnothaich – Seisean Fosgailte

1. Cùisean Tòiseachaidh

- 1.1. Fàilte is Leisgeulan
- 1.2. A' Nochdadh Com-pàirtean
- 1.3. Gnothaich Iomchaidh Sam Bith Eile (GISBE)

2. Plana Corporra is Coileanadh

2.1. Aithisg air PCCan a Phlana Corporra 2023-28 (Airson Deasbad)

Iain Mac a' Mhaoilean, Stiùiridh Leasachaidh

2.2. Fios as ùr air Foghlam (Airson Fiosrachadh)

Jennifer McHarrie, Stiùiriche Foghlam

3. Ionmhas

3.1. Aithisg Ionmhas (Airson Fiosrachadh)

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

3.2. Riaghladh Ionmhas (Airson Fiosrachadh)

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

3.3. Aonta Frèam-obrach (Airson Fiosrachadh)

Ealasaid Dhòmhnallach, Ceannard

4. Rianachd Mhì-chinntean

4.1. Clàr mhì-chinntean Ro-innleachdail (Ri Aontachadh)

Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra

5. Cùisean Corporra

5.1. Ro-innleachd Conaltraidh (Ri Aontachadh)

Ealasaid Dhòmhnallach, Ceannard

6. Plana Obrach a' Bhùird-stiùiridh

6.1. Plana Obrach a' Bhùird-stiùiridh (Ri Aontachadh)

Ealasaid Dhòmhnallach, Ceannard

7. GISBE

Ceann-là na h-ath choinneimh: 12/12/2024

Deireadh an t-Seisein

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	10/10/24
Tìotal:	Aithisg air PCCan a' Phlana Corporra 2023-28
Gnìomh a dhìth:	Airson Fiosrachadh agus Deasbad
Àireamh pàipear:	2.1
Neach-labhairt:	Iain Mac a'Mhaoilein, Stiùiriche Leasachaidh
Pàipearan-taic:	Chan eil

1. Adhbhar

1.1. Airson fiosrachadh a thoirt do Bhuill a' Bhùird-stiùiridh mu adhartas le coileanadh na prìomh chomharran coileanaidh a tha air aithneachadh as a Phlana Corporra 2023-28 agus fios a thoirt seachad air an adhartas ris a Phlana Gnìomh.

2. Cùl-fhiosrachadh/Prìomh aithris

2.1. Dh'aontaich a Riaghaltas ris a Plana Nàiseanta 2023-28 as an Dùbhlachd 2023 agus chaidh a Phlana fhèin fhoillseachadh ron Nollaig 2023. Leis a sin cha deach a Plana Corporra ùr aig Bòrd na Gàidhlig chun a Bhòrd airson aonta chun a Mhairt 2024 agus an uairsin air adhart chun Riaghaltas airson aonta foirmeil. Dh'aontaich a Riaghaltas ris a Phlana Corporra as an t-Sultain a bliadhna.

2.2. Tha an adhartas a chaidh a dhèanamh air na na Prìomh Chomharran Coileanaidh (PCC) as a Plana Corporra 2023-28 ri fhaicinn sa chlàr gu h-ìosal:

PRÌOMH CHOMHARRA COILEANAIDH		Adhartas gu Sultain 2024
PCC1	Barrachd chothroman do dhaoine an cuid sgilean Gàidhlig a chleachdadh aig an taigh, san obair agus sna coimhearsnachdan aca	<ul style="list-style-type: none"> • Obair a dol air 2 Phlana Gàidhlig Choimhearsnachd ann an Uibhist agus Iar Thuath Leòdhais • 12 Prìomh bhuidhnean lìbhrigidh Gàidhlig a dèanamh adhartas air na Planaichean ro-innleachdail aca • Lìonra Oifigearan Leasachadh Gàidhlig a leantainn orra leis an obair aca – coinneamhan gach mìos • Sgeamaichean tabhartasan a cumail taic ri tachartasan as na coimhearsnachdan
PCC2	Barrachd taic do sholar sna Tràth bhliadhnaichean	<ul style="list-style-type: none"> • Sgeama thabhartasan tràth-bhliadhnaichean air a lìbhrigeadh (taic ri 28 buidhnean) • Chaidh rannsachadh le Wilson McLeòid air solar 0-3 fhoillseachadh

PCC3	Brosnaich buannachdan Foghlam tro Meadhan na Gàidhlig (FtG) is Foghlam Luchd-ionnsachaidh (FLi)	<ul style="list-style-type: none"> • Maoineachadh ga thoirt seachad airson an obair aig Comann nam Pàrant. • Stiùireadh Reachdail airson Foghlam Gàidhlig ga ùrachadh
PCC4	Barrachd taic do dh'ionnsachadh na Gàidhlig	<ul style="list-style-type: none"> • Sgeama Tabhartasan Foghlam a toirt taic airson thidsearan a thrèanadh/sgilean Gàidhlig neartachadh (taic ri 45 oileanaich/tidsearan) • Ìre 1 den phròiseact Speak Gaelic a tighinn gu crìoch aig deireadh na bliadhna leis na goireasan air an deisealachadh. Ìre 2 an uairsin ri thòiseachadh an dèidh leirmheas air a phròiseact chun a sin.
PCC5	Tha barrachd àite aig a' Ghàidhlig ann an aithne nàiseanta na h-Alba, aithne-dùthcha iom-fhillte is fhosgailte	<ul style="list-style-type: none"> • Stiùireadh Reachdail air Planaichean Gàidhlig ùr air aontachadh leis an Riaghaltas • Pròiseas nas soilleire agus nas èifeachdach a rèir a Stiùireadh ùr • Freagairt làidir gu ìre 1 do Bhile na Canain Albannach agus fianais gu comataidh Foghlam aig Pàrlamaid na h-Alba • Aithisg air a chur chun Riaghaltas air Sgeama Oifigearan Leasachaidh airson a taic a tha a dhith airson a Sgeama a dhèanamh maireannach • Sgeama Planaichean Gàidhlig a toirt taic do Bhuidhnean aig a bheil Planaichean Gàidhlig, is taic fad-ùine ri fhaighinn airson a chiad uair
PCC6	Tha Bòrd na Gàidhlig èifeachdach na dhreuchd ceannardais agus a' cur ri libhrigeadh Plana Nàiseanta na Gàidhlig 4 san fharsaingeachd	<ul style="list-style-type: none"> • Seirbheisean can toirt seachad taobh a staigh a bhuidseat • Freagairtean air an cur a staigh air co-chomhairlean poblach

2.3. Tha an adhartas a chaidh a dhèanamh gar fàgail ann a suidheachadh làidir airson an àm ri teachd cho fad 's a bhios maoineachadh gu leòr ri fhaighinn airson taic a chumail ris na gnìomhan as a Phlana Corporra.

2.4. Leis gu bheil Plana Corporra nis air aontachadh tha obair a dol air adhart air a Phlana Gnìomh agus tha manaidsearan a toirt seo air adhart.

3. Moladh

3.1. Gum bi na buill a' toirt fa-near dhan fhiosrachadh anns a' phàipear seo agus a gabhail beachd air an adhartas.

4. Prìomh Bhuaidhean Ro-innleachdach

- 4.1. Buaidhean air Ionmhas: Chan eil buaidh air ionmhas
- 4.2. Buaidhean air Luchd-obrach: Tha am paipear a toirt fa-near na h-obrach a tha luchd-obrach a Bhùird ris tron bhliadhna.
- 4.3. Buaidhean air Trèanadh: chan eil.
- 4.4. Ceanglaichean ri Amasan Ro-innleachadh agus Corporra: Tha an aithisg a toirt iomradh air coileanadh amasan ro-innleachdail agus corporra
- 4.5. Buaidhean air Cliù: Tha e riatanach gum bith sinn a coileanadh na PCCan agus tha seo a toirt buaidh air cliù Bhòrd na Gàidhlig.
- 4.6. Buaidhean air Slàinte is Sàbhailteachd: Chan eil gin ann.
- 4.7. Buaidhean Laghail: Tha dleastanasan air Bòrd na Gàidhlig fo sgèith Achd na Gàidhlig (Alba) 2005.
- 4.8. Buaidhean air Co-ionannachd:
- 4.9. Buaidhean air an Àrainneachd: Chan eil buaidh ann.

5. Ceanglaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	<input checked="" type="checkbox"/>	Clann is Òigridh	<input checked="" type="checkbox"/>
Cultar	<input checked="" type="checkbox"/>	Coimhearsnachdan	<input checked="" type="checkbox"/>
Àrainneachd	<input type="checkbox"/>	Bochdainn	<input type="checkbox"/>
Slàinte	<input checked="" type="checkbox"/>	Eadar-nàiseanta	<input type="checkbox"/>
Foghlam	<input checked="" type="checkbox"/>	Eaconamaidh	<input checked="" type="checkbox"/>
Gnothachasan soirbheachail is ùr-ghnàthach	<input checked="" type="checkbox"/>		

6. Cùrsa Riaghlachais

- 6.1. Thug an Sgioba Stiùiridh fa-near don phàipear seo air 25 Sultain 2024.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

- 7.1. 'S e pàipear fosgailte a tha seo.

Coinneamh:	A' Bhòrd Stiùiridh
Ceann-là:	10 Dàmhair 2024
Tìotal:	Fios as ùr air Foghlam
Gnìomh a dhìth:	Airson fiosrachadh
Àireamh pàipear:	2.2
Neach-labhairt:	Jennifer McHarrie, Stiùiriche Foghlam
Pàipearan-taic:	Chan eil

1. Adhbhar

Tha an aithisg a' toirt ùrachadh do bhuill a' Bhùird-stiùiridh air prìomh ghnìomhan co-cheangailte ri foghlam a chaidh a dhèanamh bho chionn ghoirid.

2. Cùl-fhiosrachadh/Prìomh aithris

Freagairtean Co-chomhairle bhon A' Chèitean 2024 air adhart:

2.1 Obair air 2 co-chomhairlean co-cheangailte ri ath-leasachadh foghlaim:

[Bile Foghlaim \(Alba\) – Gairm mhionaideach airson beachdan](#)

[Bile \(Sgoiltean\) Foghlam air Còmnaidh a-muigh](#)

[Ath-leasachadh air Foghlam Iar-sgoile is Ionnsachadh Sgilean: Co-chomhairleachadh air reachdas](#) (ri thighinn air an làrach-lìn)

Tha Stiùiriche an Fhoghlaim air sgrìobhadh gu Ùghdarrasan Ionadail agus buidhnean a tha an sàs ann am foghlam gus an cur nan cuimhne iomradh a thoirt air a' Ghàidhlig anns na freagairtean aca agus a' moladh gum bu chòir aithne bhunaiteach a bhith anns a h-uile gnìomh a thaobh Ath-leasachadh Foghlaim gu bheil foghlam ann an Alba air a lìbhrigeadh tro mheadhan na Beurla no tro mheadhan na Gàidhlig.

Tha sinn air fios air ais fhaighinn bho chuid de dh' ùghdarrasan ionadail a chuir fàilte air ar conaltradh leotha.

Trusadh is taic do thidsearan

2.2 Obair le GTCS

Thug sinn seachad molaidhean tro còmhradh neo-fhoirmeil agus tron phròiseas co-chomhairleachaidh foirmeil airson [Entry-Req-for-Initial-Teacher-Ed-BNG-Response](#)

Tha sinn toilichte gu bheil na molaidhean a leanas bhuainn a chur an gnìomh anns an deasachadh ùr den [Meòrachan air Feumalachdan Inntigidh gu Prògraman Ciad Foghlaim Luchd-teagaisg ann an Alba](#)

Tha sinn a' cur fàilte air na leasachaidhean a leanas:

- gu bheilear a' gabhail a-steach Matamataig agus Gnìomhachas Matamataig ann am Pàipear-taice B: Teisteanasan ris an gabhar mar Cho-ionann ris na Riatanasan Beurla is Matamataig. Tha seo a' togail iomhaigh theisteanasan tro mheadhan na Gàidhlig agus a' sealltainn na cudromachd is an luach anns an SCQF
- Tha an teacsa ath-sgrùdaichte ann an Fiosrachadh Coitcheann mu Theisteanasan tha a-nis a' toirt iomraidhean air teagasg tro mheadhan na Gàidhlig. Tha am faicsinneachd seo bhon fhìor thoiseach na ceum adhartach agus tha i a' togail iomhaigh nan roghainnean ITE tro mheadhan na Gàidhlig.
- Tha an ath-sgrùdadh air Pàipear-taice A: Solaraichean ITE agus na Prògraman air an Tairgse a tha a-nis a' gabhail a-steach fiosrachadh mu shlighean gu roghainnean teagaisg Gàidhlig a tha diofar Institiùdan a' tabhainn

Tràth-bhliadhnaichean

2.3 Aithisg bho Wilson MacLeòid air solar 0-3 air fhoillseachadh san luchar. Anns an aithisg tha sealladh farsaing air an roinn 0-3 air feadh na dùthcha agus sreath de mholaidhean airson BnG, Riaghaltas na h-Alba agus buidhnean eile. Mar thoradh air na molaidhean agus iomraidhean san aithisg seo, chaidh prìomhachasan aontachadh agus chaidh cuid a chur an gnìomh gu sgiobalta. Nam measg:

- Atharrachadh air ceann-là sgeama Thabhartasan Tràth-bhliadhnaichean gu deireadh an Ògmhios le seo a-nise a' ruith le teirm na sgoile
- Siostaman a chur an cèill gus beagan taic a bharrachd a thoirt do bhuidhnean saor-thoileach le bhith a' cur a-steach iarrtasan.
- Seisean fiosrachaidh mu aithisg le sgioba Tràth-ionnsachaidh is Cùram Cloinne aig Riaghaltas na h-Alba.

2.4 Tha sinn air moladh do sgioba Tràth-ionnsachadh agus Cùram-chloinne Riaghaltas na h-Alba gum bu chòir fiosrachadh a bhith ann sa Ghàidhlig mun [phileat ùr](#) airson luchd-cùraim cloinne fhasadh, gus sealltainn gu bheil cothroman ann do dhaoine air dreuchdan ann an cùram-chloinne a' cleachdadh na Gàidhlig. Tha FtG ga thabhann ann an 8 de na 16 ùghdarrasan ionadail a tha an sàs sa phileat.

Obair com-pàirteachais

2.5 Conaltradh agus brosnachadh na Gàidhlig aig na buidhnean a leanas:

[SCILT](#) (mar phàirt den Bhuidheann Comhairleachaidh)

- Taisbeanadh don bhuidheann mu Foghlam na Gàidhlig ann an Alba 2024.
- Thug sinn seachad fios air ais mun dreach Prògram Ionnsachadh Proifeiseanta 2024. Ged a tha measgachadh de chuspairean Tràth-bhliadhnaichean, Bun-sgoile agus Àrd-sgoile, b' e ar moladh gum biodh e freagarrach dhaibhsan a tha a' teagasg ann am Foghlam tro Mheadhan na Gàidhlig chan e dìreach Foghlam tro Mheadhan na Beurla. Dh' fhaodadh seo a bhith ann an dà dhòigh

- tro sheiseanan sònraichte co-cheangailte ri FMG
- cuid de na seiseanan prògram gnàthaichte a bhith air an lìbhrigeadh tro mheadhan na Gàidhlig, no aig a' char as lugha neach-cuideachaidh Gàidhlig a bhith aca gus am faigh luchd-cleachdaidh le Gàidhlig cothrom air cothroman CLPL anns an aon chànan sa bheil iad a' teagasg.
- [Connect](#) (buidheann nàiseanta do phàrantan) Coinneamh leis a' Cheannard gus bruidhinn mu chothroman a bhith ag obair ann an com-pàirteachas agus dòighean gus dèanamh cinnteach gu bheil guth FMG air a chluinntinn ann an Seanadh ùr Phàrantan is Luchd-cùraim na h-Alba

Ùghdarrasan Ionadail

2.6 Tha obair a' leantainn mu dhòighean air FLI agus FMG adhartachadh agus còmhraidhean agus oidhirpean gus buidhnean tràth-bhliadhnaichean a thòiseachadh san sgìrean a leanas, Comhairle na h-Eaglais Brice, Comhairle Siorrachd Àir a Deas, Comhairle Siorrachd Àir a Tuath, Comhairle Shiorrachd Rinn Friù, Comhairle nan Crìochan agus Comhairle Aonghais

3. Moladh

3.1. Gun toir a' Chomataidh am pàipear seo fa-near.

4. Prìomh Bhuidhean Ro-innleachdadh

- 4.1. Buaidhean air Ionmhas: Tha na cosgaisean uile taobh a-staigh a' bhuidseit.
- 4.2. Buaidhean air Luchd-obrach: Cha bhi buaidh ann
- 4.3. Buaidhean air Trèanadh: Cha bhi buaidh ann
- 4.4. Ceangalaichean ri Amasan Ro-innleachadh agus Corporra: Tha an obair seo a' cur ri amas corporra 2: Gum bi barrachd chothroman ann do dhaoine aig aois sam bith na sgìlean Gàidhlig aca a thoirt air adhart agus gum bi e nas fhasa dhaibh na cothroman sin a ghabhail.
- 4.5. Buaidhean air Cliù: Cha bhi buaidh ann
- 4.6. Buaidhean air Slàinte is Sàbhailteachd: Cha bhi buaidh ann
- 4.7. Buaidhean Laghail: Cha bhi buaidh ann
- 4.8. Buaidhean air Co-ionannachd: Cha bhi buaidh ann
- 4.9. Buaidhean air an Àrainneachd: Cha bhi buaidh ann

5. Ceangalaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	<input type="checkbox"/>	Clann is Òigridh	<input checked="" type="checkbox"/>
Cultar	<input type="checkbox"/>	Coimhearsnachdan	<input type="checkbox"/>
Àrainneachd	<input type="checkbox"/>	Bochdainn	<input type="checkbox"/>
Slàinte	<input type="checkbox"/>	Eadar-nàiseanta	<input type="checkbox"/>
Foghlam	<input checked="" type="checkbox"/>	Eaconomaidh	<input type="checkbox"/>
Gnothachasan soirbheachail is ùr-ghnathach	<input type="checkbox"/>		

Pàipear 2.2

6. Cùrsa Riaghlachais

6.1. Thug an Sgioba Stiùiridh fa-near don phàipear seo air xxxx

7. Dearbhadh air Cuairteachadh Sgrìobhainn

7.1. 'S e pàipear fosgailte a tha seo.

Giorrachaidhean

FLI = Foghlam Luchd-ionnsachaidh na Gàidhlig

FTG = Foghlam tro mheadhan na Gàidhlig

Meeting:	Board Meeting
Date:	10 October 2024
Title:	Finance Report
Action Required:	For Information
Paper number:	3.1
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Finance Paper 31 July 2024

1. Purpose

- 1.1. The purpose of this paper is to give information to the Board on the financial position as at 31 July 2024.
- 1.2. The paper is in English as it has been prepared by the Head of Finance and Corporate Affairs and will be reviewed by auditors as part of their work.

2. Background/Main points

- 2.1. In 2024/25 Bòrd na Gàidhlig has a baseline Grant in Aid (GiA) of £5,125k.
- 2.2. There is additional GiA of £175k to support the Gaelic Community Development officer scheme for first six months of the financial year.
- 2.3. To the end of July spend is only slightly behind budget, £37k which is less than 1% of the total budget.
- 2.4. We are projecting a full spend of the budget by the end of the financial year.

3. Recommendation

- 3.1. The Board members are requested to:
 - Consider the report and note the information.

4. Main Strategic Impacts

- 4.1. Impact on Finance: As described above.
- 4.2. Impact on Staff: N/A
- 4.3. Impact on Training: N/A
- 4.4. Links to Corporate Aims: The paper supports the Board in fulfilling their aims.
- 4.5. Impacts on Reputation: It is important that BnG continues to demonstrate effective management of its finances.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

5. Links to the National Performance Framework

Human Rights	<input type="checkbox"/>	Children and Young People	<input type="checkbox"/>
Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
Health	<input type="checkbox"/>	International	<input type="checkbox"/>
Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
Successful Innovative Businesses	<input checked="" type="checkbox"/>		

6. Governance Route

- 6.1. Noted by Policy & Resources Committee on 10 September 2024
- 6.2. Noted by Leadership Team on 30 August 2024.

7. Confirmation of Circulation of Document

- 7.1. This is an open paper.

Monitoring to 31 July 2024

		TO 31.07.24				FULL YEAR PROJECTION			
		BUDGET	ACTUAL	VAR	VAR	BUDGET	FORECAST	VAR	VAR
		£'000	£'000	£'000	%	£'000	£'000	£'000	%
FUNDING / INCOME	Cash brought forward	20	20	-	-	20	20	0	0%
	Grant in Aid - baseline	1,750	1,750	-	-	5,125	5,125	0	0%
	GIA additional funding	175	175	-	-	175	175	0	0%
	TOTAL BUDGET	1,925	1,925	-	-	5,300	5,300	-	
EXPENDITURE	GLAIF	198	171	-27	-14%	1,140	1,140	0	0%
	Other Development	1,224	1,212	-12	-1%	2,526	2,526	0	0%
	TOTAL DEVELOPMENT COSTS	1,422	1,383	-39	0	3,666	3,666	-	-
	Staff Costs	413	414	1	0%	1,250	1,219	-31	-2%
	Other Operating Costs	102	103	1	1%	384	415	31	8%
	TOTAL OPERATING COSTS	515	517	2	0	1,634	1,634	-	-
	TOTAL COSTS	1,937	1,900	-37	0	5,300	5,300	-	-

Meeting:	Board Meeting
Date:	10 October 2024
Title:	Delegated Financial Authority
Action Required:	For Information
Paper number:	3.2
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Delegated Authority

1. Purpose

- 1.1. The purpose of this paper is to review the Delegated Financial Authority in place.
- 1.2. The paper is in English as it will be reviewed by auditors as part of their work.

2. Background/Main points

- 2.1. There are no proposed changes to the authority levels, the officers or the committee to which authority has been delegated.
- 2.2. The paper was last amended in September 2023 to reflect the change in the Accountable Officer.

3. Recommendation

- 3.1. Board members are requested to:
 - Note the information.

4. Main Strategic Impacts

- 4.1. Impact on Finance: No changes to current processes.
- 4.2. Impact on Staff: No changes to current processed
- 4.3. Impact on Training: N/A
- 4.4. Links to Corporate Aims: The paper supports the Board in fulfilling their aims.
- 4.5. Impacts on Reputation: It is important that BnG continues to demonstrate effective management of its finances.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: N/A
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

5. Links to the National Performance Framework

Human Rights	<input type="checkbox"/>	Children and Young People	<input type="checkbox"/>
Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
Health	<input type="checkbox"/>	International	<input type="checkbox"/>
Learning	<input type="checkbox"/>	Economy	<input checked="" type="checkbox"/>
Successful Innovative Businesses	<input checked="" type="checkbox"/>		

6. Governance Route

6.1. N/A

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Bòrd na Gàidhlig

SCHEME OF DELEGATED FINANCIAL AUTHORITY LIMITS

1. Purpose

All expenditure incurred by Bòrd na Gàidhlig must be approved in accordance with the authorisation limits set out in this schedule of Delegated Financial Authority Limits.

The Scottish Government has set out financial authority limits, above which its approval must be obtained.

Bòrd na Gàidhlig must always obtain the Scottish Government's approval before incurring expenditure for any purpose that is or might be considered novel contentious or repercussive or which has or could have significant future cost implications.

All senior executives who commit expenditure must comply with these limits, and with any associated directions, regulations, policies and procedures.

2. Contents

The Delegated Financial Authority Limits set out in this document refer to:

- Procurement of Goods & Services/Travel and Subsistence claims (Page 3)
- Funding Distribution (Grant Awards) (Page 4)
- Finance (Page 4)
- Assets (Page 5)

3 Approved Delegated Financial Authority Limits apply to budgets within the post holder's responsibility

I Ealasaid, Accountable Officer, Bòrd na Gàidhlig, in accordance with the requirements of the Delegated Authority section of the Scottish Public Finance Manual, hereby approve the scheme of delegated financial authority limits set out in this document (Pages [1] to [4] inclusive).



Ealasaid MacDonald
Accountable Officer

22 September 2023

Date of signing

Points to note:

Selection of supplier for goods and services must comply with the Procurement Policy and the competitive tendering thresholds set out below.

Unless call-off, framework or central contracts are available, the following process will apply:

1. Purchases between £1,000 and £5,000 require verbal quotations from at least 3 suppliers.
2. Purchases between £5,001 and £25,000 require written quotations from at least 3 suppliers.
3. Purchases in excess of £25,000 require full tendering procedures, in accordance with relevant legislation and guidance.

PROCUREMENT OF GOODS & SERVICES

Purchases

- Equal to or greater than £25k – Accountable Officer
- Less than £25k – Leadership Team member as Head of Department managing the purchase order relating to their area of budget responsibility.

Award of Contracts

- Equal to or greater than £25k – Accountable Officer
- Less than £25k – Leadership Team member as Head of Department managing the purchase order relating to their area of budget responsibility.

Non-Competitive Action

- Greater than £10k - Scottish Government
- Equal or less than £10k – Leadership Team member as Head of Department managing the purchase order relating to their area of budget responsibility.

External Business & Management Consultancy Contracts

- Greater than £25k - Scottish Government
- Equal or less than £25k – Leadership Team member as Head of Department managing the purchase order relating to their area of budget responsibility.

Operating Leases – Other than Property/Accommodation Related Leases

- Greater than £0 - Scottish Government

Travel and Subsistence Claims (Members and Employees)

- Equal to or greater than £1k – Accountable Officer
 - Less than £1k - Head of Finance and Corporate Affairs
-
- A Board member or a member of the Leadership team should have their travel and subsistence claim authorised by the Accountable Officer.
 - The Accountable Officer's claim should be authorised by the Cathraiche.
 - Staff members should have their claim authorised by their line manager before it is forwarded to be processed and countersigned by the Finance Administrator.

FUNDING DISTRIBUTION (GRANT AWARDS)

Grant Awards

Grants would only be authorised for payment if the following recommendations/approvals have been obtained:

- Greater than £100k - Board
- Greater than £50k, equal to or less than £100k - Policy and Resources Committee
- Greater than £0, equal to or less than £50k – Leadership Team

Conflicts of Interest

Where conflicts of interest arise which prevent a quorum being achieved to enable a decision to be taken by the Leadership Team, the decision should be escalated to the Policy and Resources Committee.

In Principle Agreements

Where grants have been agreed in principle at the appropriate level (see above), subject to submission of satisfactory reports, the Leadership Team would authorise the payments of the subsequent instalments of the grants. Where reports are not satisfactory, the decision on whether to continue the agreement would be referred to the appropriate level for consideration.

Additional grants to key Partner Organisations

Where additional grant funding is sought for discrete projects, these applications will be considered at the appropriate level of approval, ie greater than £100k at Board; greater than £50k but no more than £100k at Committee; at £50k or less at Leadership Team.

A report will be submitted to the Board annually post-year end to advise on the following:

- consider how funding to key organisations is broken down into individual grants;
- what that funding was for;
- what was achieved with that funding;
- any instances of failing to deliver on the grant goals, and the risk of future failure to deliver what all of that means for the Bòrd's ability to achieve its vision/objective/Corporate Plan.

The report will also document how what occurred in the current year is impacting on the budgeted grants to be provided to key organisations going forward.

During a year, a report would be made to the Board on an exceptional basis if officers were concerned about significant risks to any of the key partner organisations.

Authorisation limits

- Equal to or greater than £25k, - Accountable Officer
- Greater than £0, less than £25k – Leadership Team member as Head of Department managing the purchase order relating to their area of budget responsibility.

FINANCE

Cheque Signing

- Equal to or greater than £5k– Accountable Officer plus one other signatory
- Greater than £0 but less than £5k - any two signatories

Online Payments

- Greater than £0 – Head of Finance and Corporate Affairs or Accountable Officer

Payroll Processing

- Greater than £0 – Accountable Officer

Losses/Write-offs/Special Payments

- Greater than £0 - Scottish Government

Gifts

- Greater than £250 - Scottish Government
- £250 or less – Accountable Officer

Points to note:

1. Cheque Signatories: The list of cheque signatories, approved by the Bòrd (Bank Requirement) designates those empowered to sign cheques.
2. Payroll: The processed payroll must be authorised by the Ceannard before employee bank accounts can be credited.
3. Payroll payments in a financial year cannot exceed amount allocated by the Scottish Government.
4. Procedure for processing an online payment: Finance Administrator would set up payment on system then the Head of Finance and Corporate Affairs or Accountable Officer would authorise payment.

ASSETS

Acquisition of Assets/Investments

- Greater than £0 – Accountable Officer

Disposal of Assets

- Greater than £0 – Accountable Officer

Reference should be made to the Framework Document and the appropriate section of the Scottish Public Finance Manual before assets/Investments are acquired or disposed.

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	10 Dàmhair 2024
Tìotal:	Aonta Frèam-obrach
Gnìomh a dhìth:	Airson Fiosrachadh
Àireamh pàipear:	3.3
Neach-labhairt:	Ealasaid Dhòmhnallach, Ceannard
Pàipearan-taic:	PT1 Aonta Frèam-obrach

1. Adhbhar

1.1. Tha am pàipear seo a' buntainn ris a' fhrèam-obrach eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig.

2. Cùl-fhiosrachadh/Prìomh aithris

- 2.1. Chaidh am frèam-obrach ullachadh ri Riaghaltas na h-Alba ann an co-chomhairle le Bòrd na Gàidhlig. 'S e am frèam anns a bheil Bòrd na Gàidhlig ag obair agus a' mìneachadh prìomh dhleastanasan Bòrd na Gàidhlig agus Riaghaltas na h-Alba.
- 2.2. Bidh am frèam-obrach air ath-sgrùdadh gach bliadhna le Bòrd na Gàidhlig.
- 2.3. As dèidh pròiseas ath-bhreithneachaidh, cha robh atharraichean sam bith air am frèam-obrach.

3. Moladh

3.1. Thathar ag iarraidh air Buill aire a thoirt don fhiosrachadh sa phàipear seo.

4. Prìomh Bhuaidhean Ro-innleachdach

- 4.1. Buaidhean air Ionmhas: N/A
- 4.2. Buaidhean air Luchd-obrach: N/A
- 4.3. Buaidhean air Trèanadh: N/A
- 4.4. Ceangalaichean ri Amasan Ro-innleachadh agus Corporra: Tha e a' mìneachadh am frèam farsaing anns a bheil Bòrd na Gàidhlig ag obair.
- 4.5. Buaidhean air Cliù: N/A
- 4.6. Buaidhean air Slàinte is Sàbhailteachd: N/A
- 4.7. Buaidhean Laghail: Tha solair reachdail air thoiseach.
- 4.8. Buaidhean air Co-ionannachd: N/A
- 4.9. Buaidhean air an Àrainneachd: N/A

5. Ceangalaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	<input type="checkbox"/>	Clann is Òigridh	<input type="checkbox"/>
Cultar	<input type="checkbox"/>	Coimhearsnachdan	<input type="checkbox"/>
Àrainneachd	<input type="checkbox"/>	Bochdainn	<input type="checkbox"/>
Slàinte	<input type="checkbox"/>	Eadar-nàiseanta	<input type="checkbox"/>
Foghlam	<input type="checkbox"/>	Eaconomaidh	<input type="checkbox"/>
Gnothachasan soirbheachail is ùr-ghnathach			
<input checked="" type="checkbox"/>			

6. Cùrsa Riaghlachais

6.1. Thug an Sgioba Stiùiridh fa-near don phàipear seo air 27 An t-Sultain 2024.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

7.1. 'S e pàipear fosgailte a tha seo.

BÒRD NA GÀIDHLIG FRAMEWORK DOCUMENT

Introduction

1. This framework document has been drawn up by the Scottish Government (SG) in consultation with Bòrd na Gàidhlig (the NDPB). It sets out the broad framework within which Bòrd na Gàidhlig (BnG) will operate and defines key roles and responsibilities which underpin the relationship between BnG and the SG. While this document does not confer any legal powers or responsibilities, it forms a key part of the accountability and governance framework and should be reviewed and updated as necessary, and at least every 2-3 years. Any proposals to amend the framework document either by the SG or Bòrd na Gàidhlig will be taken forward in consultation and in the light of SG priorities and policy aims. Any question regarding the interpretation of the document shall be determined by the SG after consultation with BnG. Legislative provisions shall take precedence over any part of the document.

2. References to Bòrd na Gàidhlig include any subsidiaries and joint ventures owned or controlled by Bòrd na Gàidhlig. Bòrd na Gàidhlig shall not establish subsidiaries or enter into joint ventures without the express approval of the SG.

3. Copies of the document shall be placed in the Scottish Parliament Reference Centre. It shall also be published on the SG and Bòrd na Gàidhlig websites.

Purpose

4. Bòrd na Gàidhlig is to contribute to the achievement of the SG's primary purpose of increasing sustainable economic growth by aligning its aims and objectives with the SG's published Programme for Government, Scotland's Economic Strategy and National Performance Framework.

5. Bòrd na Gàidhlig has a number of statutory duties as set out in the Gaelic Language (Scotland) Act 2005 and the Education (Scotland) Act 2016. These include:

(a) promoting, and facilitating the promotion of

(i) the use and understanding of the Gaelic language, and

(ii) Gaelic education and Gaelic culture,

(b) advising (either on request or when it thinks fit) the Scottish Ministers, public bodies and other persons exercising functions of a public nature on matters relating to the Gaelic language, Gaelic education and Gaelic culture,

(c) advising (on request) other persons on matters relating to the Gaelic language, Gaelic education and Gaelic culture,

(d) monitoring, and reporting to the Scottish Ministers on, the implementation of the European Charter for Regional or Minority Languages dated 5 November 1992 in relation to the Gaelic language.

(e) a responsibility to prepare and submit to the Scottish Ministers guidance in relation to the provision of Gaelic education and the development of such provision.

6. Bòrd na Gàidhlig's purpose, strategic aims and objectives, as agreed by the Scottish Ministers, are to:

- to increase the number of persons who are able to use and understand the Gaelic language;
- to encourage the use and understanding of the Gaelic language; and
- to facilitate access, in Scotland and elsewhere, to the Gaelic language and Gaelic culture.

Relationship between Scottish Government and Bòrd na Gàidhlig

7. Effective strategic engagement between the SG and Bòrd na Gàidhlig is essential in order that they work together as effectively as possible to maintain and improve public services and deliver improved outcomes. Both the SG and Bòrd na Gàidhlig will take all necessary steps to ensure that their relationship is developed and supported in line with the jointly agreed principles set out in the statement on 'Strategic Engagement between the Scottish Government and Scotland's NDPBs'

8. In addition, both the SG and Bòrd na Gàidhlig will ensure that they operate within the development areas set out in the National Gaelic Language Plan and pursue the priorities set out in it. In relation to Gaelic Plans both the SG and Bòrd na Gàidhlig will operate within the framework set out in the 2005 Gaelic Act and the guidance on Gaelic Language Plans.

Governance and accountability

Legal origins of powers and duties

9. Bòrd na Gàidhlig is established under the Gaelic Language (Scotland) Act 2005. The constitution of Bòrd na Gàidhlig is set out in Section 1 of the Act. Bòrd na Gàidhlig does not carry out its functions on behalf of the Crown.

Ministerial responsibilities

10. The Scottish Ministers are ultimately accountable to the Scottish Parliament for the activities of Bòrd na Gàidhlig and its use of resources. They are not however responsible for day to day operational matters. Their responsibilities include:

- agreeing Bòrd na Gàidhlig's strategic aims and objectives and key targets as part of the corporate planning process including approving the National Gaelic Language Plan;
- agreeing the budget and the associated Grant In Aid requirement to be paid to Bòrd na Gàidhlig, and securing the necessary Parliamentary approval;
- carrying out responsibilities specified in the founding legislation such as appointments to the Bòrd na Gàidhlig Board, approving the terms and conditions of the Cathraiche (Chair) and Board Members and the appointment of the Ceannard (Chief Executive); and
- other matters such as approving the Ceannard (Chief Executive) and staff pay remit (in line with [SG Pay Policy](#)) and laying the accounts (together with the annual report) before the Parliament.

Bòrd na Gàidhlig Board Responsibilities

11. The Bòrd na Gàidhlig board, including the Cathraiche (Chair), normally consists of non-executives appointed by the Scottish Ministers in line with the Code of Practice for Ministerial Public Appointments in Scotland. The role of the Board is to provide leadership, direction, support and guidance to ensure Bòrd na Gàidhlig delivers, and is committed to delivering, its functions effectively and efficiently and in accordance with the aims, policies and priorities of the Scottish Ministers. It has corporate responsibility, under the leadership of the Cathraiche (Chair), for the following:

- developing and taking forward taking forward Bòrd na Gàidhlig's strategic aims and objectives as agreed by Scottish Ministers;
- determining the steps needed to deal with changes which are likely to impact on the strategic aims and objectives of Bòrd na Gàidhlig or on the attainability of its operational targets;
- promoting the efficient, economic and effective use of staff and other resources by Bòrd na Gàidhlig consistent with the principles of [Best Value](#), including, where appropriate, participation in [shared services](#) arrangements;
- ensuring that effective arrangements are in place to provide assurance on risk management, governance and internal control. (The Board must set up an Audit Committee to provide independent advice, review and provide assurance on the effectiveness of the internal control and risk management systems);
- (in reaching decisions) taking into account relevant guidance issued by Scottish Ministers;
- ensuring that the Board receives and reviews regular financial information concerning the management and performance of Bòrd na Gàidhlig and is informed in a timely manner about any concerns regarding the activities of Bòrd na Gàidhlig;

- appointing, with the approval of the Scottish Ministers, the Bòrd na Gàidhlig Ceannard (Chief Executive) and, in consultation with the SG, setting appropriate performance objectives and remuneration terms linked to these objectives, which give due weight to the proper management and use of resources within the stewardship of Bòrd na Gàidhlig and the delivery of outcomes;
- demonstrating high standards of corporate governance at all times, including openness and transparency in its decision making;
- approving the National Gaelic Language Plan (NGLP) and ensuring this is approved Scottish Ministers;
- carrying out duties in relation to Gaelic Language Plans as set out in the Gaelic Language (Scotland) Act 2005, including approving plans, as required and as necessary; and,
- preparing and submitting guidance, in relation to the provision and development of Gaelic education, to Scottish Ministers.

Further guidance on how the Board should discharge its duties is provided in appointment letters and in [‘On Board- A guide for Board Members of Public Bodies in Scotland’](#).

The Responsibilities of the Cathraiche (Chair)

12. The Cathraiche (Chair) is accountable to Scottish Ministers and, in common with any individual with responsibility for devolved functions, may also be held to account by the Scottish Parliament. Communications between the Bòrd na Gàidhlig Board and Scottish Ministers should normally be through the Cathraiche (Chair). He or she is responsible for ensuring that Bòrd na Gàidhlig’s policies and actions support Scottish Ministers’ wider strategic policies and that its affairs are conducted with transparency.

13. In leading the Board the Cathraiche (Chair) must ensure that:

- the work of the Board is subject to regular self-assessment and that the Board functions effectively;
- the Board contains the necessary balance of skills appropriate for conducting Bòrd na Gàidhlig business, in accordance with recognised good practice in corporate governance;
- the Board promotes and practices openness and transparency by holding Board and Committee meetings in public, ensuring agenda’s and minutes posted in a timely manner, in line with recognised good practice of Public Bodies;
- Board Members are fully briefed on their terms of appointment, duties, rights and responsibilities;
- he or she, together with the other Board Members, receives appropriate induction training, including training relating to financial management and

reporting requirements and, as appropriate, on any differences that may exist between private and public sector practice;

- Scottish Ministers are kept advised of Bòrd na Gàidhlig's ongoing succession planning and needs when Board vacancies arise, working with the SG Sponsor team and Public Appointments unit to ensure they are aware of the Board's needs and skills/experience gaps, ensuring the Board has the right skills within it to support Bòrd na Gàidhlig's strategic direction;
- there is a code of conduct for Board Members in place, approved by the Scottish Ministers, and that each Board Member adheres to this code.

14. The Cathraiche (Chair) is responsible for assessing the performance of individual Board Members on a continuous basis and undertakes a formal appraisal at least annually. The Cathraiche (Chair), in consultation with the Board as a whole, is also responsible for undertaking the Ceannard's (Chief Executive's) annual performance appraisal.

Individual Board Members' Responsibilities

15. Individual Board members should act in accordance with the responsibilities of the Board as a whole and comply with Bòrd na Gàidhlig's code of conduct, and with the rules relating to the use of public funds and to conflicts of interest. (In this context "public funds" means not only any funds provided to Bòrd na Gàidhlig by the Scottish Ministers but also any other funds falling within the stewardship of Bòrd na Gàidhlig, including trading and investment income, gifts, bequests and donations.) General guidance on Board Members' responsibilities is summarised in their appointment letters and is also provided in [On Board: A Guide for Board Members of Public Bodies in Scotland](#).

Bòrd na Gàidhlig Ceannard (Chief Executive) responsibilities

16. The Ceannard (Chief Executive) of Bòrd na Gàidhlig is employed and appointed by the Board with the approval of the Scottish Ministers. He/she is the Board's principal adviser on the discharge of its functions and is accountable to the Board. His/her role is to provide operational leadership to Bòrd na Gàidhlig and ensure that the Board's aims and objectives are met and Bòrd na Gàidhlig's functions are delivered, and targets met through effective and properly controlled, executive action. His/her general responsibilities include the performance, management and staffing of Bòrd na Gàidhlig. General guidance on the role and responsibilities of the Ceannard (Chief Executive) is contained in 'On Board.' Specific responsibilities to the Board include:

- advising the Board on the discharge of its responsibilities - as set out in this document, in the founding legislation and in any other relevant instructions and guidance issued by, or on behalf of, Scottish Ministers - and implementing the decisions of the Board;
- ensuring that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that appropriate financial appraisal and evaluation techniques, consistent with the [Appraisal and Evaluation](#) section of the [Scottish Public Finance Manual](#) (SPFM), are followed;

- ensuring that Bòrd na Gàidhlig adheres, where appropriate, to the SG's [Programme and Project Management Principles](#);
- having robust performance and risk management arrangements - consistent with the [Risk Management](#) section of the SPFM - in place that support the achievement of Bòrd na Gàidhlig's aims and objectives and that facilitate comprehensive reporting to the Board, the SG and the wider public;
- ensuring that adequate systems of internal control are maintained by Bòrd na Gàidhlig, including effective measures against fraud and theft consistent with the [Fraud](#) section of the SPFM;
- establishing appropriate documented internal delegated authority arrangements consistent with the [Delegated Authority](#) section of the SPFM;
- advising the Board on the performance of Bòrd na Gàidhlig in line with its aims and objectives;
- preparing Bòrd na Gàidhlig's corporate and business plans, in light of the strategic aims and objectives agreed by Scottish Ministers;
- ensuring effective relationships and maintaining regular communications with SG officials at all levels; and
- ensuring that timely forecasts and monitoring information on performance, improvement and finance are provided to the SG; that the SG is notified promptly if over or under spends are likely and that corrective action is taken; and that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the SG in a timely fashion.

Bòrd na Gàidhlig Accountable Officer responsibilities

17. The Principal Accountable Officer for the Scottish Administration (the Permanent Secretary of the SG) will designate the Ceannard (Chief Executive) as the Accountable Officer for Bòrd na Gàidhlig. Accountable Officers are personally answerable to the Scottish Parliament for the exercise of their functions, as set out in the [Memorandum to Accountable Officers for Other Public Bodies](#). These include:

- ensuring the propriety and regularity of Bòrd na Gàidhlig's finances and that there are sound and effective arrangements for internal control and risk management;
- ensuring that the resources of Bòrd na Gàidhlig are used economically, efficiently and effectively and that appropriate arrangements are in place to secure Best Value and deliver Value for Money for the public sector as a whole;
- ensuring compliance with relevant guidance issued by the Scottish Ministers, in particular the SPFM and SG Pay Policy;

- signing the annual accounts and associated governance statements; and
- a statutory duty to obtain written authority from the Board / Cathraiche (Chair) before taking any action which he/she considered would be inconsistent with the proper performance of the Accountable Officer functions.

18. It is incumbent on the Ceannard (Chief Executive) to combine his/her Accountable Officer responsibilities to the Scottish Parliament with his/her wider responsibilities to the Board. The Board/Cathraiche (Chair) should be fully aware of, and have regard to, the Accountable Officer responsibilities placed upon the Ceannard (Chief Executive), including the statutory duties described above.

Portfolio Accountable Officer responsibilities

19. The Principal Accountable Officer for the Scottish Administration will designate the Director-General Education, Communities and Justice as the Accountable Officer for the SG portfolio budget for Bòrd na Gàidhlig. Withdrawal of the Accountable Officer designation would also be a matter for the Principal Accountable Officer. The responsibilities of a Portfolio Accountable Officer are set out in detail in the Memorandum to Accountable Officers for Parts of the Scottish Administration. He/she is personally answerable to the Scottish Parliament for ensuring that:

- the financial and other management controls applied by the SG are appropriate and sufficient to safeguard public funds and, more generally that those being applied by Bòrd na Gàidhlig conform to the requirements both of propriety and of good financial management;
- the key roles and responsibilities which underpin the relationship between the SG and Bòrd na Gàidhlig are set out in a framework document - and that this document is regularly reviewed;
- effective relationships are in place at Director and Deputy-Director level between the SG and Bòrd na Gàidhlig in accordance with the strategic engagement principles; and
- there is effective continuous assessment and appraisal of the performance of the Cathraiche (Chair) of Bòrd na Gàidhlig, in line with the requirements of the Code of Practice for Ministerial Public Appointments in Scotland.

Scottish Government Director and Deputy Director

20. The Director for Learning and Deputy Director for Learning have responsibility for overseeing and ensuring effective relationships between the SG and Bòrd na Gàidhlig which support alignment of Bòrd na Gàidhlig's business to the SG's Purpose and National Outcomes and high performance by Bòrd na Gàidhlig.

21. They will work closely with the Bòrd na Gàidhlig Ceannard (Chief Executive) and be answerable to the Portfolio Accountable Officer for maintaining and developing positive relationships with Bòrd na Gàidhlig characterised by openness, trust, respect and mutual support.

22. They will be supported by a sponsor unit in discharging these functions.

- The Director will be responsible for strategic oversight and forward business planning and will meet with the Ceannard (Chief Executive) and Cathraiche (Chair) every 6 months.
- The Deputy Director, shall be responsible for assessing the performance of the NDPB Cathraiche (Chair), at least annually through the appraisal process and through quarterly 1:1 sessions with the Cathraiche (Chair).

Sponsor unit responsibilities

23. The SG sponsor unit for Bòrd na Gàidhlig is Gaelic and Scots Team. It is the normal point of contact for Bòrd na Gàidhlig in dealing with the SG. The unit, under the direction of the Deputy Director, is the primary source of advice to the Scottish Ministers on the discharge of their responsibilities in respect of Bòrd na Gàidhlig and undertakes the responsibilities of the Portfolio Accountable Officer on his/her behalf. Specific responsibilities include:

- discharging sponsorship responsibilities in line with the principles and framework set out in the document 'Strategic Engagement between the Scottish Government and Scotland's NDPBs' and ensuring that sponsorship is suitably flexible, proportionate and responsive to the needs of the Scottish Ministers and Bòrd na Gàidhlig;
- ensuring regular engagement with BnG through, quarterly meetings with BnG SMT, fortnightly communications meetings, observing Board meetings and through other ad hoc meetings as necessary. Along with other items, both parties will ensure that BnG's KPIs are a fixed agenda item in the quarterly meetings. Notes from all meetings are shared and agreed with both the Sponsor team and BnG.
- ensuring that appointments to the Board of Bòrd na Gàidhlig are made timeously and, where appropriate, in accordance with the Code of Practice for Ministerial Appointments to Public Bodies in Scotland;
- proportionate monitoring of Bòrd na Gàidhlig's activities through an adequate and timely flow of appropriate information, agreed with Bòrd na Gàidhlig, on performance, budgeting, control and risk management;
- addressing in a timely manner any significant problems arising in Bòrd na Gàidhlig, alerting the Portfolio Accountable Officer and the responsible Minister(s) where considered appropriate;

- ensuring that the objectives of Bòrd na Gàidhlig and the risks to them are properly and appropriately taken into account in the SG's risk assessment and management systems; and
- informing Bòrd na Gàidhlig of relevant SG policy in a timely manner.
- ensuring if/when considering funding support for Gaelic organisations (beyond those that SG provides core support to) and Gaelic specific grant allocations, the sponsor team will, usually and where appropriate, engage with BnG for input to ensure full transparency.

Internal audit

24. Bòrd na Gàidhlig shall:

- establish and maintain arrangements for internal audit in accordance with the Public Sector Internal Audit Standards and the [Internal Audit](#) section of the SPFM;
- set up an Audit Committee of its Board, in accordance with the [Audit Committees](#) section of the SPFM, to advise both the Board and the Ceannard (Chief Executive) in his/her capacity as Bòrd na Gàidhlig's Accountable Officer;
- forward timeously to the SG the audit charter, strategy, periodic audit plans and annual audit assurance report, including the Bòrd na Gàidhlig Head of Internal Audit opinion on risk management, control and governance and other relevant reports as requested; and
- keep records of, and prepare and forward timeously to the SG an annual report on fraud and theft suffered by Bòrd na Gàidhlig and notify the SG at the earliest opportunity of any unusual or major incidents.

25. The SG's Internal Audit Division has a right of access to all documents held by the Bòrd na Gàidhlig internal auditor, including where the service is contracted out. The SG has a right of access to all Bòrd na Gàidhlig records and personnel for any purpose.

External audit

26. The Auditor General for Scotland (AGS) audits, or appoints auditors to audit, Bòrd na Gàidhlig's annual accounts and passes them to the Scottish Ministers who shall lay them before the Scottish Parliament, together with the auditor's report and any report prepared by the AGS. For the purpose of audit the auditors have a statutory right of access to documents and information held by relevant persons. Bòrd na Gàidhlig shall instruct its auditors to send copies of all management reports (and correspondence relating to those reports) and responses to the SG.

27. The AGS, or examiners appointed by the AGS, may carry out examinations into the economy, efficiency and effectiveness with which Bòrd na Gàidhlig has used its resources in discharging its functions. The AGS may also carry out examinations into the arrangements made by Bòrd na Gàidhlig to secure Best Value. For the purpose of

these examinations the examiners have a statutory right of access to documents and information held by relevant persons. In addition, Bòrd na Gàidhlig shall provide, in contracts and any conditions to grants, for the AGS to exercise such access to documents held by contractors and sub-contractors and grant recipients as may be required for these examinations; and shall use its best endeavours to secure access for the AGS to any other documents required by the AGS which are held by other bodies.

Annual report and accounts

28. Bòrd na Gàidhlig must publish an annual report of its activities together with its audited accounts after the end of each financial year. The annual report must cover the activities of any corporate, subsidiary or joint ventures under the control of Bòrd na Gàidhlig. It should comply with the Government [Financial Reporting Manual](#) (FReM) and outline Bòrd na Gàidhlig's main activities and performance against agreed objectives and targets for the previous financial year.

29. The accounts must be prepared in accordance with relevant statutes and the specific accounts direction (including compliance with the FReM) and other relevant guidance issued by the Scottish Ministers. Any financial objectives or targets set by the Scottish Ministers should be reported on in the accounts and will therefore be within the scope of the audit. Any subsidiary or joint venture owned or controlled by Bòrd na Gàidhlig shall be consolidated in its accounts in accordance with International Financial Reporting Standards as adapted and interpreted for the public sector context.

30. The draft report should be submitted to the SG for comment, and the draft accounts for information by the end of June. The final version should be available for laying before the Scottish Parliament by the Scottish Ministers. Whilst the statutory date for laying and publishing accounts audited by the AGS is by 31 December, following the close of the previous financial year, there is an expectation on the part of the Scottish Ministers that accounts will be laid and published as early as possible. The accounts must not be laid before they have been formally sent by the AGS to the Scottish Ministers and must not be published before they have been laid. Bòrd na Gàidhlig shall be responsible for the publication of the report and accounts e.g. on Bòrd na Gàidhlig's website.

Management responsibilities

Corporate and business plans

31. Bòrd na Gàidhlig must ensure that a corporate plan, agreed with the Scottish Ministers, is in place and published on Bòrd na Gàidhlig's website. Bòrd na Gàidhlig shall agree with the SG the issues to be addressed in the plan and the timetable for its preparation and review. The finalised plan shall reflect Bòrd na Gàidhlig's strategic aims and objectives as agreed by the Scottish Ministers, indicative budgets and any priorities set by the Scottish Ministers. It shall demonstrate how Bòrd na Gàidhlig contributes to the achievement of the SG's primary purpose of increasing sustainable economic growth and alignment with the SG's [National Performance Framework](#) (NPF). The corporate plan for Bòrd na Gàidhlig should include:

- the purpose and principal aims of Bòrd na Gàidhlig;
- an analysis of the environment in which Bòrd na Gàidhlig operates;
- key objectives and associated key performance targets for the period of the plan, the strategy for achieving those objectives and how these will contribute towards the achievement of the SG's primary purpose and alignment with the NPF;
- indicators against which performance can be judged;
- details of planned efficiencies, describing how Bòrd na Gàidhlig proposes to achieve better value for money, including through collaboration and shared services; and
- other matters as agreed between the SG and Bòrd na Gàidhlig.

32. The corporate plan should inform the development of a separate business plan for each financial year. The business plan for Bòrd na Gàidhlig should include key targets and milestones for the year immediately ahead, aligned to the NPF, and be linked to budgeting information so that, where possible, resources allocated to achieve specific objectives can be identified. A copy of Bòrd na Gàidhlig's business plan should be provided to the sponsor unit prior to the start of the relevant financial year.

Budget management

33. Each year, in the light of decisions by the Scottish Ministers on the allocation of budgets for the forthcoming financial year, the SG will send to Bòrd na Gàidhlig by 31 March a formal statement of its budgetary provision, a note of any related matters and details of the budget monitoring information required by the SG. Transfers of budgetary provision between the different summary classifications as advised would require the prior approval of the SG Finance Directorate. Any proposals for such transfers should therefore be submitted to the sponsor unit. Transfers of provision within the summary classifications may be undertaken without reference to the SG, subject to any constraints on specific areas of expenditure e.g. the approved pay remit.

34. If the trading and other resource income - or the net book value of disposals of non-current assets - realised is less than included in the most up to date agreed budget Bòrd na Gàidhlig shall, unless otherwise agreed with the SG, ensure a corresponding reduction in its gross expenditure. If income realised is more than included in the most up to date agreed budgets Bòrd na Gàidhlig must obtain the prior approval of the SG before using any excess to fund additional expenditure. (Failure to obtain prior approval for the use of excess income - excluding income resulting from gifts, bequests and donations - to fund additional expenditure may result in corresponding reductions in budgets for the following financial year.)

Cash management

35. Any [grant in aid](#) (i.e. the cash provided to Bòrd na Gàidhlig by the SG to support the allocated budget) for the year in question must be authorised by the Scottish Parliament in the annual Budget Act. Grant in aid will normally be paid in monthly instalments on the basis of updated profiles and information on unrestricted cash reserves. Payment will not be made in advance of need, as determined by the level of

unrestricted cash reserves and planned expenditure. Unrestricted cash reserves held during the course of the year should be kept to the minimum level consistent with the efficient operation of Bòrd na Gàidhlig - and the level of funds required to meet any relevant liabilities at the year-end. Grant in aid not drawn down by the end of the financial year shall lapse. Grant in aid shall not be paid into any restricted reserve held by Bòrd na Gàidhlig.

36. The banking arrangements adopted by Bòrd na Gàidhlig must comply with the [Banking](#) section of the SPFM.

Risk management

37. Bòrd na Gàidhlig shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of generally recognised best practice in corporate governance, and develop a risk management strategy, consistent with the [Risk Management](#) section of the SPFM. Reporting arrangements should ensure that the sponsor unit is made aware of relevant risks and how they are being managed. The Bòrd na Gàidhlig Audit Committee is also required, at the earliest opportunity, to notify the relevant SG Audit and Risk Committee if it considers that it has identified a significant problem which may have wider implications.

Organisational security and resilience

38. As part of risk management arrangements, the NDPB shall ensure that it has a clear understanding at board level of the key risks, threats and hazards it may face in the personnel, physical and cyber domains, and take action to ensure appropriate organisational resilience to those risks/threats/hazards. It should have particular regard to the following key sources of information to help guide its approach:

- Having and Promoting Business Resilience (part of the Preparing Scotland suite of guidance) The Scottish Public Sector Action Plan on Cyber Resilience and associated guidance.

Counter fraud arrangements

39. The NDPB should adopt and implement policies and practices to safeguard itself against fraud and theft, in accordance with the Fraud section of the SPFM. Application of these processes must be monitored actively, supported by a fraud action plan and robust reporting arrangements. This includes the establishment of avenues to report any suspicions of fraud.

Performance management

40. Bòrd na Gàidhlig shall operate management information and accounting systems that enable it to review, in a timely and effective manner, its financial and non-financial performance against the strategic aims, objectives, targets and milestones set out in the corporate and business plans. The results of such reviews should be reported on a regular basis to Board of Bòrd na Gàidhlig and copied to the SG. The

SG shall assess Bòrd na Gàidhlig's performance on a continuous basis and undertake a formal internal review at least twice a year. The responsible Scottish Minister shall meet the Cathraiche (Chair) of Bòrd na Gàidhlig at least once a year.

Bòrd na Gàidhlig staff management

Broad responsibilities for Bòrd na Gàidhlig staff

41. Bòrd na Gàidhlig will have responsibility for the recruitment, retention and morale of its staff. The broad responsibilities toward its staff are to ensure that:

- personnel policies, practices and systems comply with employment and equalities legislation, and standards expected of public sector employers;
- the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness (subject to the SG Pay Policy for Staff Pay Remits);
- the performance of its staff at all levels is satisfactorily appraised and Bòrd na Gàidhlig's performance measurement systems are reviewed from time to time;
- its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve Bòrd na Gàidhlig's objectives;
- proper and timely consultation with staff takes place on key issues affecting them;
- effective grievance and disciplinary procedures are in place;
- whistle-blowing procedures consistent with the Public Interest Disclosure Act 1998 are in place; and
- a code of conduct for staff is in place based on the Model Code for Staff of Executive NDPBs – see chapter 5 of [Public Bodies: A Guide for Departments](#).

Pay and conditions of service

42. Bòrd na Gàidhlig shall submit to the SG for approval (normally annually unless a multi-year deal has been agreed) a pay remit in line with the SG Pay Policy for Staff Pay Remits and negotiate a pay settlement within the terms of the approved remit. Proposals on non-salary rewards must comply with the guidance in the [Non-Salary Rewards](#) section of the SPFM. Bòrd na Gàidhlig shall comply with employment and equalities legislation. The terms and conditions of the Ceannard (Chief Executive) are subject to a separate approval exercise in line with the SG Pay Policy for Senior Appointments.

Pensions, redundancy and compensation

43. Superannuation arrangements for Bòrd na Gàidhlig staff are subject to the approval of the SG. Bòrd na Gàidhlig staff shall normally be eligible for a pension provided by LGPS. Staff may opt out of the occupational pension scheme provided by Bòrd na Gàidhlig.

44. Any proposal by Bòrd na Gàidhlig to move from existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the SG. Proposals on compensation payments must comply with the- [Settlement Agreements, Severance, Early Retirement and Redundancy Terms](#). This includes referral to the SG of any proposed:

- compensation payment being considered for an individual outwith any existing approved scheme and before the individual is approached and any offer made either orally or in writing; or,
- business case for a settlement agreement being considered for an individual and before the individual is approached and any offer made either orally or in writing.

Asset and property management

45. Bòrd na Gàidhlig shall maintain an accurate and up-to-date record of its current and non-current assets consistent with the [Property: Acquisition, Disposal and Management](#) section of the SPFM. 'Non-current' assets should be disposed of in accordance with the SPFM. The SG's Property Division should be consulted about relevant proposed disposals of property that the NDPB holds for operational purposes (rather than investment) at the earliest opportunity so it may be advertised internally. An Internal Advertisement form must be completed and submitted at least one month prior to property being advertised on the open market. Any proposal to acquire land, buildings or other rights in property for accommodation / operational purposes should comply with the SPFM. The NDPB is also subject to the SG Asset Management Policy, including the requirement for acquisition of a new lease, continuation of an existing lease, decision not to exercise a break option in a lease or purchase of property for accommodation / operational purposes, to be approved in advance by Scottish Ministers. The Property Controls Team should be consulted as early as possible in this process. All assets (property, plant and equipment) are to be properly recorded and updated as necessary by the NDPB on the Cabinet Office electronic Property Information Mapping System (e-PIMS).

Delegated authorities

46. Bòrd na Gàidhlig's specific delegated financial authorities - as agreed in consultation between Bòrd na Gàidhlig and the SG - are set out in the attached **Appendix**. Bòrd na Gàidhlig shall obtain the SG's prior written approval before entering into any undertaking to incur any expenditure that falls outside these delegations. Bòrd na Gàidhlig shall also comply with any requirements for prior SG approval included in the SPFM and/or this document. Prior SG approval must always be obtained before incurring expenditure for any purpose that is or might be considered novel, contentious or repercussive or which has or could have significant future cost implications.

Income generation

47. Bòrd na Gàidhlig shall seek to optimise income - grant in aid does not qualify as income - from all sources, including from the [European Union](#), and ensure that the SG is kept informed. Novel or contentious proposals for new sources of income or methods of fundraising must be approved by the SG. Fees or charges for any services supplied by Bòrd na Gàidhlig shall be determined in accordance with the [Fees & Charges](#) section of the SPFM.

48. Gifts, bequests or donations received by Bòrd na Gàidhlig score as income and should be provided for in the agreed resource DEL and capital DEL budgets, updated as necessary in consultation with the SG. However, Bòrd na Gàidhlig should be able to demonstrate that expenditure funded by gifts etc is additional to expenditure normally supported by grant in aid (i.e. SG core funding) or by trading and other income. Before accepting such gifts etc Bòrd na Gàidhlig shall consider if there are any associated costs in doing so or any conflicts of interests arising. Bòrd na Gàidhlig shall keep a written record of any such gifts etc and what happened to them.

Financial investments

49. Unless covered by a specific delegated authority shall not make any financial investments without the prior approval of the SG. That would include equity shares in ventures which further the objectives of Bòrd na Gàidhlig. Bòrd na Gàidhlig shall not invest in any venture of a speculative nature.

Borrowing

50. Borrowing cannot be used to increase Bòrd na Gàidhlig's spending power. Under Schedule 1, Section 12(3) of the Gaelic Language (Scotland) Act 2005 Bòrd na Gàidhlig does not have the power to borrow money.

Lease arrangements

51. Unless covered by a specific delegated authority Bòrd na Gàidhlig shall not enter into any finance, property or accommodation related lease arrangement – including the extension of an existing lease or the non-exercise of a tenant's lease break - without the SG's prior approval. Before entering/ continuing such arrangements Bòrd na Gàidhlig must be able to demonstrate that the lease offers better value for money than purchase and that all options of sharing existing public sector space have been explored. Non-property/ accommodation related operating leases are subject to a specific delegated authority. Bòrd na Gàidhlig must have capital DEL provision for finance leases and other transactions which are in substance borrowing.

Tax arrangements

52. Non-standard tax management arrangements should always be regarded as novel and/or contentious and must therefore be approved in advance by the SG. Relevant guidance is provided in the [Tax Planning and Tax Avoidance](#) section of the SPFM. Bòrd na Gàidhlig must comply with all relevant rules on taxation, including VAT.

All individuals who would qualify as employees for tax purposes should be paid through the payroll system with tax deducted at source. It is the responsibility of Bòrd na Gàidhlig to observe VAT legislation and recover input tax where it is entitled to do so. Bòrd na Gàidhlig is not VAT registered and therefore cannot charge or recover VAT. The implications of VAT in relation to procurement and shared services should be considered at an early stage to ensure that financial efficiency is achieved. Bòrd na Gàidhlig must also ensure that it accounts properly for any output tax on sales or disposals.

Lending and guarantees

53. Under Schedule 1, Section 12(3) of the Gaelic Language (Scotland) Act 2005, Bòrd na Gàidhlig does not have the power to give guarantees therefore Bòrd na Gàidhlig should neither lend or borrow money.

Third party grants

54. Under Schedule 1, Section 11(f) of the Gaelic Language (Scotland) Act 2005, Bòrd na Gàidhlig has the power to make grants and loans. Such funding would be subject to the guidance in the [State Aid](#) section of the SPFM. Guidance on a framework for the control of third party grants is provided as an [annex](#) to the Grant & Grant in Aid section of the SPFM.

Impairments, provisions and write-offs

55. Assets should be recorded on the balance sheet at the appropriate valuation basis in accordance with the FReM. Where an asset - and that includes investments - suffers impairment it is important that the prospective impairment and background is communicated to the SG at the earliest possible point in the financial year to determine the implications for Bòrd na Gàidhlig's budget. Similarly any significant movement in existing provisions or the creation of new provisions should be discussed in advance with the SG. Write-off of bad debt and/or losses scores against Bòrd na Gàidhlig's resource DEL budget classification and is subject to a specific delegated limit.

Insurance

56. Bòrd na Gàidhlig is subject to the SG policy of self-insurance. Commercial insurance must however be taken out where there is a legal requirement to do so and may also be taken out in the circumstances described in the [Insurance](#) section of the SPFM - where required with the prior approval of the SG. In the event of uninsured losses being incurred the SG shall consider, on a case by case basis, whether or not it should make any additional resources available to Bòrd na Gàidhlig. The SG will provide Bòrd na Gàidhlig with a Certificate of Exemption for Employer's Liability Insurance.

Procurement and payment

57. Bòrd na Gàidhlig's procurement policies shall reflect relevant guidance in the [Procurement](#) section of the SPFM and relevant guidance issued by the SG's Procurement and Commercial Directorate. Procurement should be undertaken by appropriately trained and authorised staff and treated as a key component of achieving Bòrd na Gàidhlig's objectives consistent with the principles of [Best Value](#), the highest professional standards and any legal requirements. Unless covered by a specific delegated authority any proposal to award a contract without competition (non-competitive action) must be approved in advance by the SG. Any external consultancy contracts with a value of more than £25,000 must be approved in advance by the Deputy First Minister and Cabinet Secretary for Education and Skills and the Cabinet Secretary for Finance.

58. Any major investment programmes or projects undertaken by Bòrd na Gàidhlig shall be subject to the guidance in the [Major Investment Projects](#) section of the SPFM [and is also subject to a specific delegated authority]. The sponsor unit must be kept informed of progress on such programmes and projects and Ministers must be alerted to any developments that could undermine their viability. ICT investment plans must be reported to the SG's Information Services Investment Board.

59. Bòrd na Gàidhlig shall pay all matured and properly authorised invoices relating to transactions with suppliers in accordance with the [Expenditure and Payments](#) section of the SPFM, and in doing so shall seek wherever possible and appropriate to meet the SG's target for the payment of invoices within 10 working days of their receipt.

Gifts made, special payments and losses

60. Unless covered by a specific delegated authority Bòrd na Gàidhlig shall not, without the SG's prior approval, make gifts or special payments or write-off of losses. Special payments and losses are subject the guidance in the [Losses and Special Payments](#) section of the SPFM. Gifts by management to staff are subject to the guidance in the [Non-Salary Rewards](#) section of the SPFM.

Clawback

61. Where Bòrd na Gàidhlig has financed expenditure on assets by a third party, Bòrd na Gàidhlig shall make appropriate arrangements to ensure that any such assets above an agreed value are not disposed of by the third party without Bòrd na Gàidhlig's prior consent. Bòrd na Gàidhlig shall put in place arrangements sufficient to secure the repayment of its due share of the proceeds - or an appropriate proportion of them if Bòrd na Gàidhlig contributed less than the whole cost of acquisition or improvement. Bòrd na Gàidhlig shall also ensure that if assets financed by Bòrd na Gàidhlig cease to be used by the third party for the intended purpose an appropriate proportion of the value of the asset shall be repaid to Bòrd na Gàidhlig.

Board expenses

62. Remuneration, allowances and expenses paid to board members and any pension arrangements must comply with the SG Pay Policy for Senior Appointments and any specific guidance on such matters issued by the Scottish Ministers.

BÒRD NA GÀIDHLIG FRAMEWORK DOCUMENT: APPENDIX

SPECIFIC DELEGATED FINANCIAL AUTHORITIES

	Delegated Limit
External business and management consultancies	£25,000
Non-competitive action	£10,000
Operating leases – other than property/ accommodation related leases	Nil
Gifts	£250
Special payments	Nil
Claims waived or abandoned	Nil
Write-off of bad debt and/or losses	Nil

Meeting:	Board Meeting
Date:	10 October 2024
Title:	Risk Management
Action Required:	For Decision
Paper number:	4.1
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Strategic Risk Register

1. Purpose

- 1.1. The paper presents the Strategic Risk Register for the organisation.
- 1.2. The paper is in English as it will be reviewed by the internal and external auditors as part of their work.

2. Background/Main points

- 2.1. The strategic risk register records and assesses the major risks faced by Bòrd na Gàidhlig. It also records the mitigating actions and progress on these undertaken to reduce or control the level of the risk faced .
- 2.2. Risks are assessed to assert the significance of the threat and at what level the risk should be treated. Each risk is scored as very high, high, medium or low based on the risks Impact x Likelihood. Detailed information on scoring can be found the Risk Management Strategy.
- 2.3. On the register the Gross Score is the score assessed prior to the implementation of the current controls, with the Net Score being the risk assessment including the current controls.
- 2.4. The register aims to focus on the risks (uncertainties, opportunities, and negative impacts) which most directly impact of BnG’s priorities.
- 2.5. There have been changes to risk ratings and a number of narratives since the register was presented to the Board in June – summarised below.

Risk ↑	Risk ↓	Other
<p>Risk 1 - risk ratings have increased since the last review</p> <p>Risk 2 - risk ratings have increased since last review</p>	<p>No ratings have reduced since last review</p>	<p>1. Timelines have been added to proposed actions and controls</p> <p>2. A number of narratives have been updated</p>

3. Recommendation

3.1. Board members are requested to:

- discuss the register and make recommendations on addition and removal of risks.
- approve the register.

4. Main Strategic Impacts

- 4.1. Impact on Finance: No direct impact but ensures that financial risks are considered by the organisation.
- 4.2. Impact on Staff: The risk register provides direction on controls and actions put in place by staff.
- 4.3. Impact on Training: Risk management training to be arranged regularly.
- 4.4. Links to Corporate Aims: Bòrd na Gàidhlig will continue to develop how it works.
- 4.5. Impacts on Reputation: Effective risk management is core to maintaining a positive reputation as an effective and efficient public organisation.
- 4.6. Impacts on Health and Safety: N/A
- 4.7. Legal Impacts: It is a requirement of the Scottish Public Finance Manual that a public body maintains risk management processes <https://www.gov.scot/publications/scottish-public-finance-manual/risk-management/risk-management/>
- 4.8. Impacts on Equality: N/A
- 4.9. Impacts on the Environment: N/A

5. Links to the National Performance Framework

Human Rights	<input type="checkbox"/>	Children and Young People	<input type="checkbox"/>
Culture	<input type="checkbox"/>	Communities	<input type="checkbox"/>
Environment	<input type="checkbox"/>	Poverty	<input type="checkbox"/>
Health	<input type="checkbox"/>	International	<input type="checkbox"/>
Learning	<input type="checkbox"/>	Economy	<input type="checkbox"/>
Successful Innovative Businesses	<input checked="" type="checkbox"/>		

6. Governance Route

- 6.1. Approved by Audit and Assurance Committee 24 September 2024
- 6.2. Approved by Leadership Team on 13 September 2024

7. Confirmation of Circulation of Document

- 7.1. This is an open paper

BnG Strategic Risk Register

Untreated risks [what has to be borne with no mitigating actions or controls]: None

Scoring

I/L/S = Impact (max 5) x Likelihood (max 5) = Score

Refer to Section 4 of [Risk Management Strategy](#) for detailed information.

Very High	Risk Score 20-25	Unacceptable level of risk exposure that requires immediate mitigating action and monthly monitoring
High	Risk Score 12-16	Unacceptable level of risk which requires controls to be put in place to reduce exposure and monthly monitoring
Medium	Risk Score 6-10	Controls can be put in place or the risk accepted. Subjected to quarterly monitoring.
Low	Risk Score 1-5	Acceptable level of risk subject to six monthly monitoring

Acronyms of people responsible:

ED – Ealasaid MacDonald, Ceannard

IMM – Iain Macmillan, Director

JMH – Jennifer McHarrie, Director

NP – Nicola Pearson, Head of Finance and Corporate Services

Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk owner
1	Inadequate resources to deliver the Corporate Plan	<p>SG temporary freeze on recruitment</p> <p>Medium and longer-term finances are not increased therefore Gaelic development is constrained</p> <p>[BnG baseline funding has remained static since 2007/08; this is a real-terms decrease of approx 45%]</p>	<p>BnG’s contribution to Gaelic development ceases to meet with demand</p> <p>We have insufficient staff capacity and/or capability to deliver our Corporate Plan</p> <p>Impact on wellbeing of staff and board</p> <p>Reputation is negatively impacted</p>	<p>25</p> <p>(5x5)</p>	<p>Implementation of multi-year funding agreements for main delivery partners which encourage collaboration</p> <p>Corporate Plan developed in line with new NGLP and approved by SG</p> <p>Business case presented to SG which has resulted in annual but not consolidated uplifts</p> <p>MFTP updated annually and presented to Board</p> <p>Effective recruitment, induction, training and development and performance management systems in place</p>	<p>20</p> <p>(4x5)</p>	<p>Review current staff resource to mitigate impact of vacant posts.</p> <p>Build in agility to take advantage of funding opportunities as they arise</p> <p>Programme for development of middle managers skills and knowledge</p> <p>Continue to make the case for increased funding for BnG or amendment to running costs cap</p>	<p>Oct ‘24</p> <p>Ongoing</p> <p>Dec ‘24</p> <p>Ongoing</p>	ED

Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk owner
					Budget management in place to comply with SG GiA requirements for running costs				
Risk Appetite : HIGH		<i>We acknowledge there is a challenging environment in public finance and continue to work closely with our sponsorship team in relation to resource.</i>							

2	<p>Failure to deliver objectives through partnerships and network organisations</p> <p>[BnG has effectively increased its partnership development and advisory function and this needs to be maintained]</p>	<p>Limited control over direction and impact of third-party delivery</p> <p>BnG strategies for engagement and/or relationships do not respond to stakeholders' needs</p> <p>Quality and reach of communication is insufficient to engage</p> <p>Failure to adapt to changes in primary or secondary legislation</p>	<p>Difficult for Delivery Partners to achieve anticipated outcomes</p> <p>Support for Gaelic is undermined</p> <p>Willingness to collaborate and engage with BnG is reduced</p>	<p>15</p> <p>[5x3]</p>	<p>Sustained effective communication with key delivery bodies</p> <p>Change in GLP processes leading to engagement between BnG and public authorities</p> <p>Framework agreement with SG</p>	<p>12</p> <p>[4x3]</p>	<p>New stakeholder strategy being developed</p> <p>New corporate and operational plans will focus on outcomes with effective performance metrics thereby providing clearer direction internally and externally</p>	<p>2024/25</p> <p>ASAP following approval of Corporate Plan by SG</p>	<p>IMM</p>
<p>Risk Appetite : HIGH</p>		<p><i>BnG delivers development activities in partnership with community based organisations and bodies, and relies on the those organisations to deliver on the plans they have submitted and have had approved by BnG. The arrangements are based on an agreed shared plan and are dependent on the capacity of partner organisations to deliver on these plans</i></p>							

3	Supporting growth and promotion in Gaelic education is ineffective	<p>BnG advisory input is not of sufficient quality and impact</p> <p>Political decisions are taken which address the majority, not the minority</p> <p>Statutory Guidance on Gaelic education is not sufficiently strong</p> <p>Dependant on the wider support of external organisations</p>	<p>Advice provided by BnG on Education Reform and other legislation is ignored or not implemented</p> <p>Gaelic education is not normalised within Scotland, leading to reduced uptake, attainment and impact</p> <p>Gaelic is not normalised across Scottish society, increasing language loss and disaffection</p>	<p>20 [5x4]</p>	<p>Statutory Guidance on Gaelic Language Plans published</p> <p>Consistent advice provided to the ongoing processes for Education Reform and Scottish Languages Bill</p> <p>Engagement with SG Gaelic and Scots Division in collaborative work</p> <p>Participation in regional and other fora to promote Gaelic</p> <p>Contribute to education focused consultations</p>	<p>15 [5x3]</p>	<p>Revision and renewal of Statutory Guidance on Gaelic Education</p> <p>Increased engagement with political parties on the importance of Gaelic education for normalising and growing Gaelic</p> <p>Input to the Scottish Languages Bill process on a new national GM Education strategy</p>	<p>2025/26</p> <p>Ongoing</p> <p>2024/25</p>	JMH
<p>Risk Appetite : MEDIUM</p>		<p><i>Advisory role to Scottish Government on Gaelic Education means impact not always guaranteed</i></p>							

4	People don't understand the role and functions of BnG	<p>BnG strategies for engagement and/or relationships are ineffective</p> <p>Negative media -external/ generally and internal to Gaelic communities</p> <p>Insufficient communication on what BnG does to make a difference</p>	<p>Reduced support for Gaelic development</p> <p>Gaelic speakers and learners lose confidence in BnG and therefore negative effect on the community leaving them disenfranchised.</p>	<p>12</p> <p>[4x3]</p>	<p>Communications strategy refreshed and being implemented</p> <p>Continued work with organisations who receive funding to clearly acknowledge BnG support</p>	<p>9</p> <p>[3x3]</p>	<p>Continue to develop role of board members as ambassadors for BnG</p> <p>Use launch of new NGLP and BnG Corporate Plan to reinforce the key messages of what we do</p> <p>Review Communications strategy and update to strengthen processes around press communications.</p>	<p>Ongoing</p> <p>2024</p> <p>2024</p>	NP
<p>Risk Appetite :</p> <p>MEDIUM</p>		<p><i>Whilst BnG does what it can to explain and inform, it has to accept that there may always be misunderstanding around BnG's scope of work.</i></p>							

5	Failure to maximise the benefits from the work undertaken by our key stakeholders and delivery partners	<p>Communication strategy with our key stakeholders and delivery partners is ineffective</p> <p>Insufficient capacity and/or capability among our key stakeholders and delivery partners</p> <p>Delivery partners not necessarily delivering in line with BnG's objectives.</p>	Damages the credibility and reputation of BnG. Ultimately this could lead to a reduction in support (financial and other) from Scottish Government, key partners and communities	16 [4x4]	<p>Grant systems in place which provide monitoring</p> <p>New multi-year agreements developed</p> <p>Gaelic language plans system in place</p> <p>Increased social media and comms</p> <p>Presentation of progress reports to CPG</p> <p>GLP Statutory Guidance published</p>	12 [4x3]	<p>Monitoring of NGLP and Corporate Plan</p> <p>Encourage stakeholders and key delivery partners to publicise their good news stories broadly</p> <p>Investigate the possible reinstatement of Communications Officer network</p>	Ongoing Mar '25 Mar '25	IMM
Risk Appetite : MEDIUM		<i>Funding arrangements are based on Plans which outline how delivery partners will meet their own and BnGs objectives and the provision of ongoing funding is dependent on the receipt of satisfactory monitoring reports.</i>							

6	The governance developments implemented in the organisation are not sustained	<p>Insufficient capacity and/or capability</p> <p>New responsibilities are allocated without commensurate resources</p> <p>Widening field of operations due to external or internal pressure.</p>	<p>Organisation does not meet stakeholders' expectations leading to disillusion and criticism; ultimately impacting on Gaelic development</p>	<p>16</p> <p>[4x4]</p>	<p>Continuous improvement planning system in place</p> <p>Increasing use of technology to assist in more administrative tasks</p> <p>Increased number of board members bringing additional skills and resilience</p> <p>Programme of internal audit in place.</p>	<p>9</p> <p>[3x3]</p>	<p>Engage fully in parliamentary process for new languages bill</p> <p>Review and update organisational Succession Plan</p>	<p>2024/25</p> <p>Oct '24</p>	ED
<p>Risk Appetite :</p> <p>MEDIUM</p>		<p><i>Skills development is a priority, as is engagement, with matrix in place to monitor progress.</i></p>							

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	10 Dàmhair 2024
Tìotal:	Ro-innleachd Conaltraidh
Gnìomh a dhìth:	Ri Aontachadh
Àireamh pàipear:	5.1
Neach-labhairt:	Ealasaid Dhòmhnallach, Ceannard
Pàipearan-taic:	PT1 Ro-innleachd Conaltraidh

1. Adhbhar

1.1. Airson aonta fhaighinn bhon Bhòrd air an Ro-innleachd Conaltraidh (taobh a-muigh).

2. Cùl-fhiosrachadh/Prìomh aithris

2.1. Leis a' Phlana Corporra a-nis air aontachadh, tha e soilleir gum bi conaltradh aig cridhe a libhrigeadh. Tha an Ro-innleachd Conaltraidh (taobh a-muigh) seo a' mìneachadh ar prìomhachasan airson conaltradh agus a' mìneachadh nam prìomh dhòighean a chleachdas sinn gus ar n-amasan a libhrigeadh.

3. Moladh

3.1. Thathar ag iarraidh air buill a' Bhùird-stiùiridh n aontachadh buill ris an Ro-innleachd Conaltraidh (taobh a-muigh) agus:

3.2. Gun aontaich buill a' bhùird gum bu chòir adhartas a thaobh na ro-innleachd innse don bhòrd gu cunbhalach

4. Prìomh Bhuidhean Ro-innleachdach

4.1. Buidhean air Ionmhas:

4.2. Buidhean air Luchd-obrach: Tha seo a' toirt stiùireadh ro-innleachdail dha oifigearan.

4.3. Buidhean air Trèanadh: Bidh feuman trèanadh ann gus dèanamh cinnteach gu bheil na sgilean riatanach aig ar luchd-obrach gus an ro-innleachd a libhrigeadh.

4.4. Ceangalaichean ri Amasan Ro-innleachadh agus Corporra: Tha seo a' cur ri adhartachadh agus libhrigeadh a' phlana chorporra.

4.5. Buidhean air Cliù: Togaidh seo cliù na buidhne le barrachd mothachaidh air a' bhuidheann agus an obair a bhios sinn a' dèanamh.

4.6. Buidhean air Slàinte is Sàbhailteachd:

4.7. Buidhean Laghail:

4.8. Buidhean air Co-ionannachd:

4.9. Buidhean air an Àrainneachd:

5. Ceangalaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	<input type="checkbox"/>	Clann is Òigridh	<input checked="" type="checkbox"/>
Cultar	<input checked="" type="checkbox"/>	Coimhearsnachdan	<input checked="" type="checkbox"/>
Àrainneachd	<input type="checkbox"/>	Bochdainn	<input type="checkbox"/>
Slàinte	<input type="checkbox"/>	Eadar-nàiseanta	<input checked="" type="checkbox"/>
Foghlam	<input checked="" type="checkbox"/>	Eaconomaidh	<input checked="" type="checkbox"/>
Gnothachasan soirbheachail is ùr-ghnathach	<input type="checkbox"/>		

6. Cùrsa Riaghlachais

6.1. Thug an Sgioba Stiùiridh fa-near don phàipear seo air 27 Sultain 2024.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

7.1. 'S e pàipear fosgailte a tha seo.

External Communications Strategy

Our vision:

To increase the number of people speaking, learning, using and supporting Gaelic

Document Overview

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- Our Stakeholders 4
- Priorities 6
- Resources 8
- Monitoring 10

Bòrd na Gàidhlig is a non- departmental public body established by the Gaelic Language (Scotland) Act 2005 to act on behalf of the Scottish Government in support of the Gaelic language.

Communication is central to our work at Bòrd na Gàidhlig and is a key delivery mechanism for our Corporate Plan. The Corporate Plan provides the overall framework within which Bòrd na Gàidhlig will work to achieve our responsibilities in delivering elements of the National Gaelic Language Plan 2023-28, contribute to the National Performance Framework and our statutory duties under the Gaelic Language (Scotland) Act 2005.

Bòrd na Gàidhlig’s purpose, strategic aims and objectives, as agreed by the Scottish Ministers, are to:

- to increase the number of persons who are able to use and understand the Gaelic language;
- to encourage the use and understanding of the Gaelic language; and
- to facilitate access, in Scotland and elsewhere, to the Gaelic language and Gaelic culture.

Our communications strategy will focus on achieving the successful delivery of the Corporate Plan which is underpinned by the clear message that:

“Gaelic is an asset for the whole of Scotland, in economic, social and cultural terms.”

Bòrd na Gàidhlig Corporate Plan 23-28

Our communication strategy will maintain the key principles of behaviours as outlined in our stakeholder charter. This charter is underpinned by our values which are at the core of all our work:

Respect

Trust

Change

Support

Communication

Our external communications are for the wide range of stakeholders who are identified below. Each stakeholder is a priority to Bòrd na Gàidhlig and as we seek to fulfil the wide range of responsibilities we have it is important explain the journey we are allowing stakeholders to align our journey to their own objectives and aspirations, enabling partnership working to develop, as well as the opportunity to challenge.

**Our
engagement
principles
will be:**

Inform

Inform our stakeholders and the wider public of the work of Bòrd na Gàidhlig.

Promote

Promotion of Gaelic will be at the core of our communications.

Engage

Opportunity to engage in our work, our planning and our delivery.

Collaborate

Working together with partners to share our common endeavours.

Support

Provide support to achieve our common aims and purpose.

EXTERNAL STAKEHOLDERS

Gaelic Communities		Gaelic speaking communities consist of fluent speakers often from Highland and Island communities as well as fluent speakers working in towns and cities. Communities also consist of Gaelic learners as well as dispersed communities communicating and socialising online in Scotland and abroad.
Scottish Government & Elected Members		Bòrd na Gàidhlig's sponsored division at the Scottish Government is the Gaelic and Scots Languages division which sits within the Learning Directorate under the Cabinet Secretary for Education and Skills. As of June 2024, the Minister for Gaelic is Deputy First Minister – Kate Forbes MSP
Public Agencies		Statutory Gaelic language plans are developed by public authorities in Scotland under the Gaelic Language (Scotland) Act 2005. These are prepared in close cooperation with Bòrd na Gàidhlig and aim to implement the National Gaelic Language Plan.
Local Authorities		The majority of Scotland's local authorities have a statutory Gaelic language plan which lays out the authorities' intentions towards Gaelic language development and education in their organisation and region.
Gaelic Language & Culture Organisations		Bòrd na Gàidhlig supports <u>twelve delivery partners</u> through multi-year agreements. Others organisations are supported through various funding programmes and guidance by Bòrd na Gàidhlig staff.
Leaders & Influencers		Gaelic has many champions who promote and encourage daily use of the language in person and online. They often use their online and real-world popularity and business/political influence to raise awareness and profile of Gaelic in Scottish life.
Media		Gaelic language broadcasting can be accessed on national radio (BBC Radio nan Gàidheal) and television (BBC ALBA) as well as some independent stations, podcasts and platforms. Non-Gaelic speaking media often have stories covering Gaelic culture and language. Gaelic language posts are now plentiful on numerous social media platforms.
General Public		We know that through social attitudinal surveys that the majority of Scottish people are supportive of the Gaelic language. It is important that the public have the opportunity to see, hear, and use Gaelic across the country, be that on signage, in the media, through education, or in everyday life (online or real world). This sector can also include the private economic sector.

Our external communications are for the wide range of stakeholders who are identified below. Each stakeholder is a priority to Bòrd na Gàidhlig and as we seek to fulfil the wide range of responsibilities we have it is important explain the journey we are allowing stakeholders to align our journey to their own objectives and aspirations, enabling partnership working to develop, as well as the opportunity to challenge.

KPIs	Objectives
<p>More opportunities for people to use their Gaelic skills at home, work, and in their communities</p>	<ul style="list-style-type: none"> • Support the expansion of Gaelic development hubs • Lead on and support the development of community led Gaelic Language Plans • Develop the next level of a Gaelic Development Officers Network which will include supporting continuing professional learning • Support and develop online Gaelic initiatives • Fund Gaelic events and partner organisations who deliver Gaelic events • Fund the activities of a network of Key Gaelic delivery bodies • Provide guidance and support to organisations to develop their knowledge and confidence in the use of Gaelic in their activities
<p>More support for provision in Early Years</p>	<ul style="list-style-type: none"> • Provide advice to the GME Early Years' Service National Pilot and to local authorities in their early years Gaelic provision • Deliver targeted promotion campaigns in relation to opportunities within the sector

<p>Promote the benefits of Gaelic Medium Education (GME) & Gaelic Learner Education (GLE)</p>	<ul style="list-style-type: none"> • Encourage the uptake of GME • Support parent groups to identify the demand for GME provision and engage with local authorities and the Scottish Government • Provide advice for local authorities in their delivery of GME • Provide advice for local authorities in their delivery of GLE as part of the 1 + 2 national programme • Provide advice for local authorities in their delivery of an exemplar remit for GME Language Assistants • Provide advice to national education organisations in relation to the provision of GME & GLE
<p>Increased support for the learning of Gaelic</p>	<ul style="list-style-type: none"> • Coordinate and deliver an Adult Learning Strategy • Support the SpeakGaelic and LearnGaelic initiatives • Promote measurement of confidence in fluency in all types of learning supported by Bòrd na Gàidhlig • Work in partnership to assist in developing innovative learning solutions that work for people and organisations • Provide advice to national education organisations on matters relating to Gaelic learning
<p>Gaelic has an increasing role in a diverse and open Scottish identity</p>	<ul style="list-style-type: none"> • Provide a clear voice for the place of Gaelic in Scottish public life • Support public bodies in their statutory responsibilities in relation to Gaelic • Advise Scottish Ministers on all matters in relation to Gaelic and Gaelic development requirements
<p>Bòrd na Gàidhlig is effective in its leadership role and contributes to the overall delivery of the National Gaelic Language Plan 4</p>	<ul style="list-style-type: none"> • Deliver our statutory functions and responsibilities • Support public bodies in their statutory responsibilities in relation to Gaelic • Advise Scottish Ministers on all matters in relation to Gaelic and and Gaelic development requirements

RESOURCES

Bòrd na Gàidhlig use a range of channels, as appropriate, to communicate our messages. We have increased our presence online and will continue to investigate new and more accessible channels. We understand that a mix of mediums will ensure that we reach across communities.

The work undertaken will be carried out by Board members, the senior management team and officers within Bòrd na Gàidhlig. Our Aon Sgioba approach will allow for a more streamlined approach to communications, with an understanding across the organisation of the current priorities and agreed messaging.

The audience and the appropriate resources will be determined by the requirements of each work stream.

Core communication resource	Measures
Direct engagement with stakeholders	<ul style="list-style-type: none"> • Meetings • Public meetings • Briefing notes (published an unpublished), • Policy papers • Advisory notes • Consultation responses • Information sessions • Surveys
Media engagement (broadcast & print)	<ul style="list-style-type: none"> • Press releases • Journalist briefings • Media interviews
Social Media	<ul style="list-style-type: none"> • Posts • Views • Direct engagement (e.g. followers, likes, shares)
Paid advertising	<ul style="list-style-type: none"> • Views per payment
Brand development	<ul style="list-style-type: none"> • Key initiatives which support messaging
Events	<ul style="list-style-type: none"> • Number of events • Attendees

Bòrd na Gàidhlig has integrated its communications in to the operational plan. The impact of our communications will be assessed as part of the monitoring processes of each of the KPIs, which is regularly reported to the Senior Management team.

Communications will not sit as a lone KPI but will be assessed in relation to each key area, with a communications working group providing regular performance updates.

An annual report to the Board will overview the organisation's communications.

Our strategy is to tell the Bòrd na Gàidhlig story in the simplest and most impactful way that our resources will allow.

MONITORING

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	10 Dàmhair 2024
Tìotal:	Plana Obrach a' Bhùird-stiùiridh
Gnìomh a dhìth:	Ri Aontachadh
Àireamh pàipear:	6.1
Neach-labhairt:	Ealasaid Dhòmhnallach, Ceannard
Pàipearan-taic:	PT1 Plana Obrach 2024/25

1. Adhbhar

- 1.1. Is e adhbhar na h-aithisge seo Plana Obrach a thoirt dha Bhòrd-stiùiridh a tha a' mìneachadh nam prìomhan nithean air am feumar beachdachadh air thar na bliadhna.

2. Cùl-fhiosrachadh/Prìomh aithris

- 2.1. Tha e cudromach gum bi plana obrach aontaichte aig a' Bhòrd-stiùiridh airson na bliadhna air thoisich. Thèid sùil a chumail air a' phlana obrach tron bhliadhna.
- 2.2. Mar thoradh air aonta a' phlana chorporra ùr thathar ag iarraidh cuid de dh' atharraichean air a' phlana obrach gus cuideachadh le aithris air adhartas mu choinneamh a' Phlana Chorporra.
- 2.3. Thathas a' moladh gun tèid Fios as ùr air Foghlam a ghluasad gu bhith na chuspair seasmhach agus gun tèid a leudachadh gus Foghlam & Ionnsachadh a ghabhail a-steach.
- 2.4. Tha sinn a' moladh gun tèid conaltradh le luchd-ùidh a chur ris mar nì sheasmhach agus leigidh sinn fiosrachadh às ùr mu na h-amasan a tha air am mìneachadh san ro-innleachd conaltraidh bhon taobh a-muigh.
- 2.5. Gabhaidh seo a-steach cuideachd an suirbhìdh luchd-ùidh, a ghluaiseas bho bhith na nì leis fhèin gu bhith air aithris mar ùrachadh mu na ceumannan a tha air am mìneachadh san ro-innleachd conaltraidh taobh a-muigh.
- 2.6. Bheir seo air falbh cuideachd an fheum air an ro-innleachd conaltraidh a bhith na phuing ad hoc mar a bhios e air aithris gach càrteal. Thèid an ro-innleachd Conaltraidh a thoirt air falbh bhon phlana obrach.

3. Moladh

- 3.1. Thathar ag iarraidh air Buill beachdachadh air a' mholadh agus ag aontachadh ris am plana obrach an cois.

4. Prìomh Bhuaidhean Ro-innleachdach

- 4.1. Buaidhean air Ionmhas:

- 4.2. Buaidhean air Luchd-obrach:
- 4.3. Buaidhean air Trèanadh:
- 4.4. Ceangalaichean ri Amasan Ro-innleachadh agus Corporra: Bidh seo a' cur ris an amas chorporra gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aca.
- 4.5. Buaidhean air Cliù: Cuiridh seo ri cliù na buidhne le bhith fosgailte.
- 4.6. Buaidhean air Slàinte is Sàbhailteachd:
- 4.7. Buaidhean Laghail: Nì seo cinnteach gum bi modh-obrach iomchaidh ann a rèir Achd na Gàidhlig agus achdan eile a bhios a' bualadh air Bòrd na Gàidhlig.
- 4.8. Buaidhean air Co-ionannachd:
- 4.9. Buaidhean air an Àrainneachd:

5. Ceangalaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	<input type="checkbox"/>	Clann is Òigridh	<input type="checkbox"/>
Cultar	<input type="checkbox"/>	Coimhearsnachdan	<input type="checkbox"/>
Àrainneachd	<input type="checkbox"/>	Bochdainn	<input type="checkbox"/>
Slàinte	<input type="checkbox"/>	Eadar-nàiseanta	<input type="checkbox"/>
Foghlam	<input type="checkbox"/>	Eaconomaidh	<input type="checkbox"/>
Gnothachasan soirbheachail is ùr-ghnathach	<input checked="" type="checkbox"/>		

6. Cùrsa Riaghlachais

- 6.1. Thug an Sgioba Stiùiridh fa-near don phàipear seo air 27 Dàmhair 2024.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

- 7.1. 'S e pàipear fosgailte a tha seo.

Plana Obrach a' Bhùird-stiùiridh 2024/25		Ògmhios 27/06/2024	Damhair 10/10/2024	Dùbhlachd 12/12/2024	Màrt 13/03/2025
Puingean Stèidhichte	Cùisean Tòiseachaidh / Fàilte	√	√	√	√
	Nochdadh Com-pàirt	√	√	√	√
	Geàrr-chunntas	√	√	√	√
	Clàr-gnìomhan	√	√	√	√
	Aithisg air PCCan 23/24	√	√	√	√
	Aithisg Ionmhas	√	√	√	√
	Clàr Mi-chinntean	√	√	√	√
	Geàrr-chunntasan nan Comataidhean	√	√	√	√
	Aithisg a' Chathraiche	√	√	√	√
	Aithisg a' Cheannard	√	√	√	√
	Am Plana Obrach	√	√	√	√
	Iarrtasan Taic-airgid £100,000+	✗	✗	✗	√
	Conaltradh le luchd-uidh	√	√	√	√
	Fios as ùr air foghlam agus ionnsachaidh	√	√	√	√
	Lèirmheas air a' choinneimh	√	√	√	√
Prìomhachasan Ro-innleachdail	Plana Corporra	√	-	-	√
Puingean Cunbhalach Bliadhna	Plana Gnìomh	-	√	-	-
	Buidseat na Bliadhna	-	-	-	√
	Plana Ionmhas Meadhan-teirm	-	-	-	√
	Riaghladh Ionmhas	-	√	-	-
	Aonta Frèam-obrach	-	√	-	-
	Aithisg Bhladhna na Comataidh Sgrùdaidh is Dearbhachd	√	-	-	-
	Aithisg Bhladhna na Comataidh Poileasaidh is Ghoireasan	√	-	-	-
	Aithisg Bhladhna is Cunntasan	-	√	-	-
	Aithisg an Luchd-sgrùdaidh on Taobh a-muigh	-	√	-	-
	Aithisg Luchd-obrach	√	-	-	-
	Aithisg Slàinte is Sàbhailteachd	√	-	-	-
	Èifeachdas is Trèanadh a' Bhùird-stiùiridh	-	-	-	√
	Plana Feachd-obrach	✗	√	-	-
	Plana Trèanaidh	√	-	-	-
	Gnàth-Riaghailtean	√	-	-	-
	Prògram coinneamhan a' Bhùird-stiùiridh	-	-	√	-
	Maoineachadh nam Buidhnean Gàidhlig	-	-	√	√
	Suirbhidh Luchd-uidh	-	-	✗	-
Puingean Ad Hoc	Aithisg air Planaichean Gàidhlig	√	-	-	-
	Ro-innleachd Conaltradh	✗	√	-	-