

BÒRD NA GàIDHLIG

Coinneamh a' Bhùird-stiùiridh
Diciadain 04/10/2023 15.30-16.30
Air loidhne tro MS Teams
CLÀR-GNOTHAICH

Board Meeting
Wednesday 04/10/2023 15.30-16.30
Online via MS Teams
AGENDA

SEISEAN FOSGAILTE		OPEN SESSION	
1.0	CÙISEAN TÒISEACHAIDH	OPENING ITEMS	
1.1	Fàilte bhon Chathraiche	Welcome	
1.2	Leisgeulan	Apologies	
1.3	A' nochdadh chom-pàirtean <i>Bu chòir do Bhuill com-pàirt ionmhasail no neo-ionmhasail a th' aca ann an cùis sam bith air am bithear a' beachdachadh a chlàradh, le bhith a' comharrachadh na puinge buntainnich agus an t-seòrsa com-pàirt a th' aca</i>	Declarations of interest <i>Members should declare any financial and non-financial interest they have in the items of business for consideration, identifying the relevant agenda item, and the nature of their interest</i>	
2.0	IONMHAS	FINANCE	
	Airson Fiosrachadh*	For Information*	d. 3
2.1	Aithisg Ionmhais gu 31/07/2023 <i>Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra</i>	Finance Report to 31/07/2023 <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	
2.2	Airson Fiosrachadh Riaghladh Ionmhas <i>Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra</i>	For Information Delegated Financial Authority <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	d. 6
2.3	Airson Fiosrachadh Aonta Frèam-obrach <i>Ealasaid Dhòmhnallach, Ceannard</i>	For Information Framework Agreement <i>Ealasaid Dhòmhnallach, Ceannard</i>	d. 13
3.0	PLANA GNÌOMH IS COILEANADH	OPERATIONAL PLAN AND PERFORMANCE	
3.1	Airson Fiosrachadh* PCCs 2023/24 – Sgrùdadh <i>Iain Mac a' Mhaoilein, Stiùiriche Leasachaidh</i>	For Information* KPIs 2023/24 – Monitoring <i>Iain MacMillan, Director of Development</i>	d. 34
3.2	Airson Fiosrachadh* Adhartas nas Luaithe <i>Jennifer McHarrie, Stiùiriche Foghlam na Gàidhlig</i>	For Information* Faster Rate of Progress <i>Jennifer McHarrie, Director of Gaelic Education</i>	d. 37
4.0	RIANACHD MHÌ-CHINNTEAN	RISK MANAGEMENT	
4.1	Ri Aontachadh Clàr mhì-chinntean Ro-innleachdail PT1 Clàr mhì-chinntean ro-innleachdail <i>Nicola Pearson, Ceann an Ionmhais is Chùisean Corporra</i>	For Decision Strategic Risk Register PT1 Strategic risk register <i>Nicola Pearson, Head of Finance & Corporate Affairs</i>	d. 40
5.0	PLANA OBRACH A' BHÙIRD-STIÙIRIDH	BOARD WORK PLAN	
5.1	Ri Aontachadh Plana-obrach a' Bhùird-stiùiridh PT1 Plana-obrach a' Bhùird-stiùiridh 23/24 <i>Ealasaid Dhòmhnallach, Ceannard</i>	For Decision Board Workplan PT1 Board workplan 23/24 <i>Ealasaid Dhòmhnallach, Ceannard</i>	d. 47
6.0	GISBE Ceann-latha na h-ath coinneimh 14/12/2023 Dùnadh na coinneimh <i>Lèirmheas air a' choinneamh</i>	AOCB Date of next meeting 14/12/2023 Close of meeting <i>Review of meeting</i>	

Pàipearan Fiosrachaidh

- Tha pàipearan '*Airson Fiosrachadh*' airson toirt-fa-near agus chan eil ùine deasbaid no còmhraidh air a chur mun coinneamh sa chlàr-ghnothaich.
- Far a bheil cothrom ann deasbad is còmhradh a chumail air pàipearan '*Airson Fiosrachadh*', bidh na pàipearan sin air an comharrachadh le rionnag * air a chlàr-ghnothaich.
- Bidh cothrom aig Buill deasbad iarraidh air pàipearan '*Airson Fiosrachadh*' air nach eil rionnag * le bhith a' leigeil fios do Chathraiche a' Bhùird-stiùiridh co-dhiù latha ron choinneimh.
- Far a bheil ceistean aig Buill co-cheangailte ri leithid clàr-ghnìomhan, poileasaidhean, planaichean no cùisean ionmhais a th' anns na pàipearan, thathar gam brosnachadh gus na ceistean sin a chur air post-d gu oifis@gaidhlig.scot co-dhiù dà latha obrach ron choinneimh. Cuiridh an sgioba rianachd a' cheist sin air adhart chun an oifigeir iomchaidh airson freagairt, agus airson a bhith cothromach thèid an fhreagairt a' sgaoileadh air na Buill gu lèir gus am bi an aon thuigse an uair sin aig a h-uile neach.

For Information Papers

- 'For Information' papers are for noting and time for debate or discussion is not allocated in the agenda.
- Where there is an opportunity to debate and discuss 'For Information' papers, these papers will be marked with an asterisk * on the agenda.
- Members will have the opportunity to request a discussion on unstarred 'For Information' papers * by notifying the Chair of the Board at least one day in advance of the meeting.
- Where Members have questions related to items such as agendas, policies, plans, or financial matters contained in the papers, they are encouraged to email these questions to oifis@gaidhlig.scot at least two working days in advance of the meeting. The administrative team will forward that question to the appropriate officer for an answer, and in the interests of fairness, the answer will be circulated to all Members so that everyone has the same understanding



For	Board Meeting
Date of Meeting	04/10/2023
Location:	Online
Item on Agenda	2.1

Paper Title	Finance Report to 31 st July 2023																			
Recommendation	For Information *																			
Spokesperson	Nicola Pearson, Head of Finance & Corporate Affairs																			
Governance Route	Date of Meeting	Decision																		
Policy & Resources Committee	05/09/2023	For Information																		
Leadership Team	22/08/2023	For Information																		
Appendices:	PT1 – Finance Report																			
1.0	Purpose																			
1.1	To give information to the Board on the financial position as at 31 st July 2023. The paper is in English as it will be presented by the Head of Finance and Corporate Affairs.																			
2.0	Background																			
2.1	Bòrd na Gàidhlig has a total budget of £5,622k for the financial year 2023/24. This is the baseline Grant in Aid (GiA) of £5,179k plus additional GiA for this year of £345k and £98k brought forward from the last financial year. The adjusted high level income and expenditure budgets are detailed below: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Income:</td> <td style="text-align: right;">£m</td> </tr> <tr> <td>Grant-in-aid</td> <td style="text-align: right;">5.524</td> </tr> <tr> <td>Other income</td> <td style="text-align: right;">0.098</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">5.622</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>Expenditure:</td> <td style="text-align: right;">£m</td> </tr> <tr> <td>Development</td> <td style="text-align: right;">3.790</td> </tr> <tr> <td>Running Costs</td> <td style="text-align: right;">1.832</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">5.622</td> </tr> </table>		Income:	£m	Grant-in-aid	5.524	Other income	0.098	Total	5.622			Expenditure:	£m	Development	3.790	Running Costs	1.832	Total	5.622
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Grant-in-aid	5.524																			
Other income	0.098																			
Total	5.622																			
Expenditure:	£m																			
Development	3.790																			
Running Costs	1.832																			
Total	5.622																			
3.0	Main Points																			
3.1	To the end of July 2023, total spend was £168k behind budget. This was primarily driven by Development cost spend which was underspent by £154k. Additionally total running costs are £14k underspent to the end of July. The underspend is less than 10% of budget to date and should reduce further as we continue through the year.																			
4.0	Recommendation																			
4.1	Members are requested to consider the report and note the information.																			

Seisean Fosgailte : Open Session
Cuspair 2.1

5.0	Main Strategic Impacts			
5.1	Impact on Finance			
	As described above.			
5.2	Impact on Staff			
	N/a			
5.3	Impact on Training			
	N/a			
5.4	Links to Strategic and Corporate Aims			
	This paper supports the Board in fulfilling the aims for the year.			
5.5	Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework			
	Our Purose		Our Values	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	
	AR LUACHAN BUILEAN NÀISEANTA			
	Human Rights	<input type="checkbox"/>	Children & 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"/>		
5.6	Buaidhean air Cliù/Impacts on Reputation			
	It is important the BnG continues to demonstrate effective management of its finances.			
5.7	Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety			
	N/a			
5.8	Buaidhean Laghail/Legal Impacts			
	N/a			
5.9	Buaidhean air Co-ionannas/Impacts on Equality			
	N/a			
5.10	Buaidhean air Àrainneachd/Impacts on the Environment			
	N/a			

Aithisg Ionmhais

Seisean Fosgailte
Cuspair 2.1 PT1

31 July 2023

FUNDING /
INCOME

TO 31.07.23				
BUDGET	ACTUAL	VAR	VAR	
£'000	£'000	£'000	%	
Funding brought forward	98	98	0	0%
Grant in Aid	1,700	1,699	1	0%
Other Grant In Aid	99	99	0	0%
Reclaimed Funding	-	65	-65	-100%
TOTAL AVAILABLE BUDGET	1,897	1,961	-64	-3%

FULL YEAR PROJECTION						
BUDGET	ACTUAL	ACTUAL + COMMITTED	EAU	FORECAST	VAR	VAR
£'000	£'000	£'000	£'000	£'000	£'000	%
98	98	98	-	98	0	0%
5,425	1,699	1,699	-	5,425	0	0%
99	99	99	-	99	0	0%
-	65	65	-	65	-65	-100%
5,622	1,961	1,961	-	5,687	-65	-1%

EXPENDITURE

Gaelic Usage	548	550	2	0%
Gaelic Learning	547	389	-158	-29%
Gaelic Promotion	159	161	2	1%
TOTAL DEVELOPMENT COSTS	1,254	1,100	-154	-12%
Staff Costs	461	429	-32	-7%
Other Running Costs	126	144	18	14%
TOTAL RUNNING COSTS	587	573	-14	-2%
TOTAL COSTS	1,841	1,673	-168	-9%

1,890	550	1,844	46	1,890	0	0%
1,546	389	1,066	480	1,546	0	0%
354	161	284	70	354	0	0%
3,790	1,100	3,194	596	3,790	0	0%
1,384	429	1,384	-	1,384	0	0%
448	144	227	221	448	0	0%
1,832	573	1,611	221	1,832	0	0%
5,622	1,673	4,805	817	5,622	0	0%



For	Board Meeting
Date of Meeting	04/10/2023
Location:	Online
Item on Agenda	2.2

Paper Title		Delegated Financial Authority	
Recommendation		For Information	
Spokesperson		Nicola Pearson, Head of Finance & Corporate Affairs	
Governance Route		Date of Meeting	Decision
Leadership Team		22/09/2023	For Information
Appendices:		PT1 – Delegated Financial Authority	
1.0	Purpose		
1.1	To update the governance paper to reflect the change in Accountable Officer. This paper is presented in English for ease of comprehension by internal and external auditors.		
2.0	Background		
2.1	The Delegated Financial Authority scheme is important for financial management systems within Bòrd na Gàidhlig.		
3.0	Main Points		
3.1	There are no proposed changes to the authority levels, the officers or committee to which authority has been delegated. The Accountable Officer has been updated to reflect a change in personnel. The paper was last amended in 2020.		
4.0	Recommendation		
4.1	Members are requested to note the changes		
5.0	Main Strategic Impacts		
5.1	Impact on Finance		
	There are no changes to current processes		
5.2	Impact on Staff		
	There are no changes to current processes		
5.3	Impact on Training		
	N/a		
5.4	Links to Strategic and Corporate Aims		
	This paper supports the Board in fulfilling the aims for the year.		
5.5	Ceanglaichean ri Frèam-obrach Coileanaidh Nàiseanta/ Links to the National Performance Framework		
	Our Purpose	Our Values	
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased	We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way	

Seisean Fosgailte : Open Session
Cuspair 2.2

	wellbeing, and sustainable and inclusive economic growth		
AR LUACHAN BUILEAN NÀISEANTA			
	Human Rights	<input type="checkbox"/>	Children & 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"/>	
5.6	Buaidhean air Cliù/Impacts on Reputation		
	It is important the BnG continues to demonstrate effective management of its finances.		
5.7	Buaidhean air Slàinte is Sàbhailteachd/Impacts on Health and Safety		
	N/a		
5.8	Buaidhean Laghail/Legal Impacts		
	N/a		
5.9	Buaidhean air Co-ionannas/Impacts on Equality		
	N/a		
5.10	Buaidhean air Àrainneachd/Impacts on the Environment		
	N/a		

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.



A' freagairt ri	Am Bòrd-stiùiridh
Ceann-latha na Coinneimh	04/10/2023
Àite:	Air-loidhne
Nì a' Chlàir-ghnothaich	2.3

Tìotal a' Phàipeir	Frèam-obrach	
Moladh do Bhuill	Airson fiosrachadh	
Neach labhairt:	Ealasaid Dhòmhnallach	
Cùrsa Riaghlachais airson na h-Aithris	Ceann-latha na Coinneimh	Seòrsachadh na h-Aithris
Pàipear-taice air a cheangal ris	PT1 – Bòrd na Gàidhlig/ Scottish Government Framework Agreement	
1.0	Adhbhar	
1.1	Tha am pàipear seo a' buntainn ris a' fhrèam-obrach eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig.	
2.0	Cùl-fhiosrachadh	
2.1	Chaidh am frèam-obrach ullachadh le 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 Bhòrd na Gàidhlig agus Riaghaltas na h-Alba. Bidh am frèam-obrach air ath-sgrùdadh gach bliadhna le Bòrd na Gàidhlig.	
3.0	Prìomh Aithris/Fiosrachadh	
3.1	Às dèidh pròiseas ath-bhreithneachaidh, cha robh atharrachaidhean mòra sam bith air am frèam-obrach.	
4.0	Moladh	
	Aire a thoirt don fiosrachadh sa phàipear seo.	
5.0	Prìomh Bhuidhean Ro-innleachdach	
5.1	Buidhean air Ionmhas	
	Cha bhi buaidh air ionmhas.	
5.2	Buidhean air Luchd-obrach	
	Cha bhi buaidh air luchd-obrach.	
5.3	Buidhean air Trèanadh	
	Cha bhi buaidh air trèanadh.	
5.4	Ceanglaichean ri Amasan Ro-innleachadh agus Corporra	
	Tha e a' mìneachadh am frèam farsaing anns a bheil Bòrd na Gàidhlig ag obair.	
5.5	Ceanglaichean ris an Fhrèam-obrach Coileanadh Nàiseanta	
	AR N-ADHBHAR	AR LUACHAN
	Fòcas air a bhith a' cruthachadh dùthaich nas soirbheachaile le cothroman do dh'Alba air fad soirbheachadh tro bhith a' cur ri sunnd, agus ri fàs eaconamach seasmach agus in-ghabhalach	'S e comann-sòisealta a th' annainn a tha a' dèiligeadh ri ar slugh le caoimhneas, urram agus co-fhaireachdainn, a' toirt spèis do riaghladh an lagha, agus a tha ag obair ann an dòigh a tha fosgailte agus follaiseach

Seisean Fosgailte : Open Session
Cuspair 2.3

AR LUACHAN BUILEAN NÀISEANTA				
	Còraichean daonna	<input type="checkbox"/>	Clann	<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"/>	Eaconamaidh	<input type="checkbox"/>
	Gnothachasan soirbheachail is ùr-ghnàthach	<input checked="" type="checkbox"/>		
5.6	Buidhean air Cliù			
	Cha bhi buaidh air cliù.			
5.7	Buidhean air Slàinte is Sàbhailteachd			
	Cha bhi buaidh air slàinte is sàbhailteachd.			
5.8	Buidhean Laghail			
	Tha solar reachdail air thoiseach.			
5.9	Buidhean air Co-ionannas			
	Cha bhi buaidh air co-ionannas.			
5.10	Buidhean air an àrainneachd			
	Cha bhi buaidh air an àrainneachd.			

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



A' freagairt ri	Coinneamh a' Bhùird-stiùiridh
Ceann-latha na Coinneimh	04/10/2023
Àite:	Air-loidhne
Nì a' Chlàir-ghnothaich	3.1

Tìotal a' Phàipeir	Adhartas air Prìomh Chomharran Coileanaidh (PCCs)	
Moladh do Bhuill	Airson Fiosrachadh	
Neach labhairt:	Iain Mac a' Mhaoilein, Stiùiriche Leasachaidh	
Cùrsa Riaghlachais airson na h-Aithris	Ceann-latha na Coinneimh	Seòrsachadh na h-Aithris
Comataidh Poileasaidh is Ghoireasan	05/09/2023	Airson Fiosrachadh*
Pàipear-taice air a cheangal ris	Chan eil	
1.0	Adhbhar	
1.1	Airson fiosrachadh air an adhartas a tha air a dhèanamh air na Prìomh Chomharran Coileanaidh. Ged nach eil aonta againn fhathast air Plana Nàiseanta airson 2023-28 tha na chaidh aontachadh aig coinneamh a' Bhùird-stiùiridh air 02/03/2022, mar phàirt dhen Phlana Gnìomh, fhathast a' toirt frèam-obrach dhan Bhuidhinn.	
2.0	Cùl-fhiosrachadh	
2.1	Aig coinneamh a' Bhùird-stiùiridh anns a' Mhàirt 2022 chaidh aontachadh ri dòigh-obrach ùr airson aire a' Bhùird-stiùiridh a chumail air adhartas air an obair aig a Bhòrd, le fòcas nas ro-innleachdail air na Prìomh Chomharran Coileanaidh (PCC)	
3.0	Prìomh Aithris/Fiosrachadh	
3.1	Tha naoi Prìomh Chomharran Coileanaidh (PCC) airson na buidhne sa phlana; tha iad uile co-cheangailte ris a' Phlana Chorporra airson 2018-2023 agus chaidh measadh a dhèanamh air adhartas on choinneimh CPG sa Chèitean.	
3.2	Tha na prìomhachasan mar a leanas sa chlàr gu h-ìosal:	
	Iomradh	Prìomh Chomharran Coileanaidh (PCC)
		Adhartas
	PCC – 1	Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a chleachdadh
		Tha sinn ag obair an-dràsta le 66 Buidhnean airson Planaichean Gàidhlig a libhrigeadh – tha prìomhachas ga chur air atharrachadh a' Phròiseis Planaidh agus tha Stiùireadh Reachdail ùr airson Planaichean a-mach airson co-chomhairle an-dràsta.
	PCC – 2	Bidh barrachd dhaoine ag aontachadh ris an abairt, "Tha a' Ghàidhlig a' dèanamh diofar nam bheatha."
		Tha pròiseas cùmhnantan ioma-bhliadhna airson nam prìomh bhuidhnean libhrigidh a' tòiseachadh bhon Ghiblean 2024 agus tha adhartas ga dhèanamh leis an obair ullachaidh.
	PCC – 3	Barrachd taic do sholar sna Tràth-bhliadhnaichean
		Sgeama thabhartasan tràth-bhliadhnaichean air a libhrigeadh
	PCC – 4	Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a thoirt air
		Tha Stiùireadh Reachdail airson Foghlam Gàidhlig ga ùrachadh agus bidh e a'

Seisean Fosgailte
Cuspair 3.1

	adhart	tighinn dhan Bhòrd-stiùiridh airson aonta an ath mhìos mus tèid e a-mach airson co-chomhairle phoblach
PCC – 5	Bidh barrachd dhaoine ag aontachadh ris an abairt, “Tha mi air na sgilean Gàidhlig agam a thoirt air adhart.”	Adhartas ga dhèanamh air Goireasan SpeakGaelic B1 agus B2
PCC – 6	A’ dèanamh cinnteach gu bheil barrachd àite aig a’ Ghàidhlig ann an aithne nàiseanta na h-Alba, aithne-dùthcha fhosgailte le iomadh taobh is cultar	Bidh an Riaghaltas ag aontachadh Plana Nàiseanta ùr airson 2023-28
PCC – 7	Bidh barrachd dhaoine ag aontachadh ris an abairt, “Tha a’ Ghàidhlig cudromach do dh’Alba.”	Social Attitudes Survey 2022 a’ sealltainn adhartas
PCC – 8	Bidh barrachd den luchd-obrach againn ag aontachadh ris an abairt, “Tha an obair agam aig Bòrd na Gàidhlig a’ còrdadh rium agus tha i a’ dèanamh diofar.”	Tha dreach Phlana Corporra ùr air a chruthachadh le ceangal dìreach ri dreach Phlana Nàiseanta na Gàidhlig#4. Bidh am Plana Corporra a’ tighinn dhan Bhòrd-stiùiridh airson aontachadh nuair a tha am Plana Nàiseanta air aonta fhaighinn bhon Riaghaltas.
PCC - 9	Bidh barrachd de ar luchd-ùidhe ag aontachadh ris an abairt, “Tha Bòrd na Gàidhlig a’ coileanadh a dhleastanasan gu h-èifeachdach agus tha e a’ cur taic ris an obair againne.”	Tha dreach ro-innleachd luchd-ùidh crìochnaichte agus tha dreach phlana gnìomh air a chur air dòigh. Tha sinn air tòiseachadh air na gnìomhan a libhrigeadh leis an obair a tha sinn a’ dèanamh leis na Prìomh Bhuidhnean Libhrigidh.
4.0	Moladh	
4.1	Tha an aithisg airson fiosrachadh a thoirt seachad gu Buill air an adhartas a tha air a dhèanamh air na Prìomh Chomharran Coileanadh.	
5.0	Prìomh Bhuidhean Ro-innleachdach	
5.1	Buidhean air Ionmhas	
	Bidh an obair seo a’ stiùireadh mar a thèid buidseat na buidhne a chleachdadh.	
5.2	Buidhean air Luchd-obrach	
	Bidh seo a’ toirt stiùir dhan sgioba air prìomhachasan.	
5.3	Buidhean air Trèanadh	
	Bidh trèanadh is leasachadh a dhìth a thaobh siostaman is pròiseactan gus am bi sinn comasach air an obair a libhrigeadh.	
5.4	Ceanglaichean ri Amasan Ro-innleachdail agus Corporra	
	Tha am plana seo co-cheangailte ris na prìomhachasan corporra aig BnG.	
5.5	Ceanglaichean ri Frèam-obrach Coileanadh Nàiseanta	
	AR N-ADHBHAR	AR LUACHAN
	Fòcas air a bhith a’ cruthachadh dùthaich nas soirbheachaile le cothroman do dh’Alba air fad soirbheachadh tro bhith a’ cur ri sunnd, agus ri fàs eaconamach seasmach agus in-ghabhalach	’S e comann-sòisealta a th’ annainn a tha a’ dèiligeadh ri ar sluagh le caoimhneas, urram agus co-fhaireachdainn, a’ toirt spèis do riaghladh an lagha, agus a tha ag obair ann an dòigh a tha fosgailte agus follaiseach
	AR LUACHAN BUILEAN NÀISEANTA	
	Còraichean daonna <input type="checkbox"/>	Clann <input checked="" type="checkbox"/>

Seisean Fosgailte
Cuspair 3.1

	Cultar	<input checked="" type="checkbox"/>	Coimhearsnachdan	<input checked="" type="checkbox"/>
	Àrainneachd	<input checked="" type="checkbox"/>	Bochdainn	<input type="checkbox"/>
	Slàinte	<input checked="" type="checkbox"/>	Eadar-Nàiseanta	<input checked="" type="checkbox"/>
	Foghlam	<input checked="" type="checkbox"/>	Eaconamaidh	<input checked="" type="checkbox"/>
	Gnothachasan soirbheachail is ùr-ghnàthach			<input checked="" type="checkbox"/>
5.6	Buidhean air Cliù			
	Bidh e nas fhasa a bhith a' mìneachadh nan targaidean aig BnG leis an stoidhle seo is bidh sin a' cur ri cliù na buidhne.			
5.7	Buidhean air Slàinte is Sàbhailteachd			
	Cha bhi buaidh air slàinte is sàbhailteachd.			
5.8	Buidhean Laghail			
	Cha bhi buaidh laghail ann.			
5.9	Buidhean air Co-ionannas			
	Cha bhi buaidh air co-ionannas.			
5.10	Buidhean air an àrainneachd			
	Cha bhi buaidh air an àrainneachd.			



A' freagairt ri	Am Bòrd-stiùiridh
Ceann-latha na Coinneimh	04/10/2023
Àite:	Air-loidhne tro MS Teams
Nì a' chlàr-ghnothaich	3.2

Tìotal a' Phàipeir	Adhartas nas Luaithe	
Moladh do Bhuill	Airson fiosrachadh *	
Neach-labhairt:	Jennifer McHarrie, Stiùiriche Foghlam	
Air ullachadh le:	Jennifer McHarrie, Stiùiriche Foghlam	
Cùrsa Riaghlaidh airson na h-Aithris	Ceann-latha na Coinneimh	Seòrsachadh na h-Aithris
Sgioba-stiùiridh	22/09/23	Airson fiosrachadh
1	Adhbhar	
1.1	Airson am fiosrachadh as ùire a thoirt do Bhuill a' Bhùird-stiùiridh mu dheidhinn na h-iomairt Adhartas nas Luaithe.	
2.	Cùl-fhiosrachadh	
2.1	Chaidh an iomairt Adhartas nas Luaithe a stèidheachadh le Riaghaltas na h-Alba, gus na prìomhachasan ann am Plana Nàiseanta Gàidhlig 2018-23 a thoirt air adhart. Tha am pìos seo ann am Plana Nàiseanta na Gàidhlig 2018-23:- “Fàs nas luaithe is buaidh nas fharsainghe Tha sinn riarachtaichte gu bheil prìomhachasan a' Phlana seo freagarrach airson fàs a thoirt air a' Ghàidhlig aig ìre nas luaithe ann an Alba.”	
2.2	Bha a' chiad choinneamh “Adhartas nas Luaithe” ann am Battleby, anns an Lùnastal 2018, le riochdairean bho còrr is 20 ùghdarras poblach an làthair agus le Iain Swinney, Leas-phrìomh Mhinistear na h-Alba sa chathair. Bha coinneamh Adhartas nas Luaithe eile anns an Lùnastal 2019 agus ceithir eile air-loidhne on uair sin.	
2.3	Tha obair Adhartas nas Luaithe a' dol air adhart le diofar bhuidhnean a' gabhail uallach airson sruthan-obrach mar a leanas:	
2.4	Trusadh agus glèidheadh Thidsearan	Comhairle Choitcheann Teagaisg na h-Alba (GTCS) agus Comhairle Maoineachaidh na h-Alba (SFC)
	Ionnsachadh is Cleachdadh (air an robh ionnsachadh didseatach agus meadhanan roimhe)	MG ALBA is Comhairle nan Eilean Siar (CnES)
	Eaconamaidh agus margaid-obrach	Leasachadh Sgìlean na h-Alba (SDS) is Iomairt na Gàidhealtachd is nan Eilean (HIE)

	Ceanglaichean coimhearsnachd	Comhairle nan Eilean Siar (CnES)
	Com-pàirteachadh agus tionnsgalachd sna Meadhanan Didseatach	MG ALBA
	Turasachd is Cultar	VisitScotland le Alba Chruthachail is Àrainneachd Eachdraidheil Alba
3	Prìomh Aithris/Fiosrachadh	
3.1	Chaidh a' choinneamh mu dheireadh a chumail air 30 Sultain. Chuir Rùnaire a' Chaibineit Jenny Gilruth mar chathraiche fàilte air na buill chun an t-7mh coinneimh air Adhartas nas luaithe, a' toirt fa-near gun robh faisg air bliadhna air a bhith ann bhon choinneimh mu dheireadh agus mar sin gur e sin a' chiad choinneamh aice mar Rùnaire a' Chaibineit.	
3.2	'S e meadhan air leth chudromach a th' ann an Adhartas nas Luaithe gus amasan a' Phlana Nàiseanta a choileanadh agus bidh aithris labhairteach ann air na bha a' dol aig a' choinneimh.	
3.3	Bha am fiosrachadh as ùire bho Shruthan-obrach air a chuirteachadh ro-làimh agus chaidh cuireadh a thoirt do stiùirichean sruth-obrach fiosrachadh às ùr a thoirt seachad a' soilleireachadh adhartas, leasachaidhean agus puingeann gnìomh san àm ri teachd.	
3.4	A thaobh fastadh is glèidheadh thidsearan thug GTCS agus SFC iomradh air moladh BnG gum bu chòir FtG a bhith na phàirt de dh'obair Buidheann Comhairleachaidh Planadh Luchd-obrach Luchd-teagaisg aig Riaghaltas na h-Alba (Teacher Workforce Planning Advisory Group) agus gum bu chòir an adhartas a rinneadh aithris don bhuidhinn Adhartas nas Luaithe. Dhèanadh seo àbhaisteachadh air planadh luchd-obrach airson FtG agus bhiodh e fhathast a' freagairt air iomairt ministreal gus a' Ghàidhlig a thoirt air adhart, chuireadh e foghlam Gàidhlig air a' chlàr-ghnothaich nàiseanta agus lùghdaicheadh e an comas airson dùblachadh agus dh'fhaodadh e barrachd adhartais a thoirt air adhart.	
4.	Moladh	
4.1	Gum bi Buill a' Bhùird-stiùiridh a' gabhail fa-near dhan fhiosrachadh anns a' phàipear seo.	
5.	Prìomh Bhuidhean Ro-innleachdach	
5.1	Buidhean air Ionmhas	
	Chan eil gin ann.	
5.2	Buidhean air Luchd-obrach	
	Tha e follaiseach gu bheil buaidh aig seo air obair taobh a-staigh na buidhne, le fòcas às ùr air na sruthan-obrach a' dèanamh diofar agus gu bheil seo a' còrdadh ri daoine. Tha dlùth cheangal eadar an obair seo agus a bhith a' cur phlanaichean reachdail aig na h-ùghdarrasan poblach an gnìomh, agus tha Adhartas nas Luaithe a' cruthachadh cothrom an ceangal eadar leasachadh na Gàidhlig agus planaichean reachdail a neartachadh am measg an sgioba.	
5.3	Buidhean air Trèanadh	
	Chan eil gin ann.	
5.4	Ceanglaichean ri Amasan Ro-innleachdail agus Corporra	

	Tha am fiosrachadh seo a' cur ri: Amas 1. Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faotainn bhuannachdan bhon chànan nan obair, aig an taigh agus sna coimhearsnachdan aca Amas 2. Gum bi barrachd chothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas fhasa dhaibh na cothroman sin a ghabhail Amas 3. Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil do chànan is cultar na Gàidhlig.			
5.5	Ceanglaichean ris an Fhrèam-obrach Coileanaidh Nàiseanta			
	AR N-ADHBHAR		AR LUACHAN	
	Fòcas air a bhith a' cruthachadh dùthaich nas soirbheachaile le cothroman do dh'Alba air fad soirbheachadh tro bhith a' cur ri sunnd, agus ri fàs eaconamach seasmhach agus in-ghabhalach		'S e comann-sòisealta a th' annainn a tha a' dèiligeadh ri ar sluagh le caoimhneas, urram agus co-fhaireachdainn, a' toirt spèis do riaghladh an lagha, agus a tha ag obair ann an dòigh a tha fosgailte agus follaiseach	
	AR LUACHAN BUILEAN NÀISEANTA			
	Còraichean daonna	<input type="checkbox"/>	Clann agus Òigridh	<input checked="" type="checkbox"/>
	Cultar	<input checked="" type="checkbox"/>	Coimhearsnachdan	<input checked="" type="checkbox"/>
	Àrainneachd	<input type="checkbox"/>	Bochdainn	<input checked="" type="checkbox"/>
	Slàinte	<input type="checkbox"/>	Eadar-nàiseanta	<input checked="" type="checkbox"/>
	Foghlam	<input checked="" type="checkbox"/>	Eaconamaidh	<input checked="" type="checkbox"/>
	Gnothachasan soirbheachail is ùr-ghnàthach		<input checked="" type="checkbox"/>	
5.6	Buidhean air Cliù			
	Tha e cudromach gum bi Bòrd na Gàidhlig ag obair le sruthan-obrach Adhartas nas Luaithe agus buidhnean ro-innleachdail eile. Bidh seo a' neartachadh cliù na buidhne.			
5.7	Buidhean air Slàinte is Sàbhailteachd			
	Chan eil gin ann.			
5.8	Buidhean Laghail			
	Chan eil gin ann.			
5.9	Buidhean air Co-ionannachd			
	Chan eil gin ann.			
5.10	Buidhean air an Àrainneachd			
	Chan eil gin ann.			



For	Board Meeting
Date of Meeting	04/10/2023
Location:	Online
Item on Agenda	4.1

Title	Risk Management	
Request	For Decision	
Spokesperson	Nicola Pearson, Head of Finance and Corporate Affairs	
Governance route for the report	Date	Type of Treatment
Audit & Assurance Committee	19/09/2023	For approval
Leadership Team	22/08/2023	For approval
Appendices	PT1 – Strategic Risk Register	
1.0	Purpose	
1.1	<p>The paper presents the strategic risk register. This was approved by the Leadership Team on 22 August and the Audit & Assurance Committee on 19 September 2023.</p> <p>The paper is in English as it will be reviewed by the internal and external auditors as part of their audit work.</p>	
2.0	Background	
2.1	Following a risk management training session for the Board and Leadership Team, it was agreed that the strategic risk register should be renewed so as to focus more clearly on BnG's strategic risks rather than wider, generic risks for Gaelic.	
2.2	A draft was received from the contractor who provided the training workshop but it was agreed by AAC and LT that it did not best suit the organisation's needs. The Ceannard offered to draft a version and this was circulated for informal feedback to AAC in July 2023.	
2.3	Following this feedback, the updated version is now presented for discussion and approval.	
3	Main points	
3.1	The register aims to focus on the risks (uncertainties, opportunities, and negative impacts) which most directly impact of BnG's priorities. It is challenging to maintain a focus solely on what is within BnG's responsibilities and duties. However, in order to be an effective system, this has to be achieved.	
3.2	The function and systems underlying the register are described in the Risk Management Strategy which is reviewed and approved by the Audit and Assurance Committee annually.	
3.3	The full risk register is presented to this meeting for approval and members are also to consider what, going forward, they would like to receive at Board meetings to give	

	the necessary assurance that the strategic risks are being reviewed and addressed by the Audit and Assurance Committee.		
4.0	Recommendation		
4.1	The Board is requested to: <ul style="list-style-type: none"> - Discuss the register - Approve the register - Suggest what they would like presented to future board meetings 		
5.0	Key Strategic Impacts		
5.1	Impact on Finance		
	No direct impact but ensures that financial risks are considered by the organisation.		
5.2	Impact on Staff		
	The risk register provides direction on controls and actions which are put in place by staff.		
5.3	Impact on Training		
	Risk management training to board members and leadership team regularly.		
5.4	Links to Corporate Aims		
	The strategic risk register contributes to Corporate Aim 4: <ul style="list-style-type: none"> - Bòrd na Gàidhlig continues to develop how it works. 		
5.5	Links to the National Performance Framework		
	OUR PURPOSE		OUR VALUES
	To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth		We are a society which treats all our people with kindness, dignity and compassion, respects the rule of law, and acts in an open and transparent way
	NATIONAL OUTCOMES		
	Human Rights	<input type="checkbox"/>	Children & 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"/>	
5.6	Impact on Reputation		
	Effective risk management is core to maintaining a positive reputation as an effective and efficient public organisation.		
5.7	Impact on Health and Safety		
	n/a		
5.8	Legal Impact		
	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/		
5.9	Impact on Equality		
	n/a		
5.10	Impact on Environment		
	n/a		

BnG Strategic Risk Register

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

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 top six monthly monitoring

Acronyms of people responsible:

DoD – Director of Development

DoE – Director of Education

HoF&CS – Head of Finance and Corporate Services

Ref	Risk description	Cause	Impact	Gross Score I/L/S	Current controls [systems already in place]	Proposed actions [tasks being undertaken to deal with arising risk]	Net score I/L/S	Risk owner
1	Lack of resources	Medium and longer-term finances are not increased therefore Gaelic development is constrained [BnG baseline funding has remained static since 2007/08; this is a real-terms decrease of approx 45%]	<p>BnG's contribution to Gaelic development ceases to grow in line 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>	20 (4X5)	<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>Budget management in place to comply with SG GiA requirements for running costs</p>	<p>Implementation of multi-year funding agreements for main delivery partners which encourage collaboration</p> <p>New corporate plan to be developed in line with new NGLP</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>	16 (4x4)	Ceannard

Ref	Risk description	Cause	Impact	Gross Score I/L/S	Current controls [systems already in place]	Proposed actions [tasks being undertaken to deal with arising risk]	Net score I/L/S	Risk owner
2	<p>Failure to deliver 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>Minimal 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 to achieve anticipated impacts</p> <p>Support for Gaelic is undermined</p> <p>Willingness to collaborate and engage with BnG is reduced</p>	12 [4x3]	<p>Increased 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>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>	8 [4x2]	DoD
3	Supporting growth 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</p>	Advice provided by BnG on Education Reform and other legislation is ignored or not implemented	20 [5x4]	Consistent advice provided to the ongoing processes for Education Reform and Scottish Languages Bill	<p>Revision and renewal of Statutory Guidance on Gaelic Education and Guidance on Gaelic Language Plans</p> <p>Increased engagement with political parties on the importance of Gaelic</p>	15 [5x3]	DoE

Ref	Risk description	Cause	Impact	Gross Score I/L/S	Current controls [systems already in place]	Proposed actions [tasks being undertaken to deal with arising risk]	Net score I/L/S	Risk owner
		majority, not the minority Statutory Guidance on Gaelic education is not sufficiently strong	Gaelic education is not normalised within Scotland, leading to reduced uptake, attainment and impact Gaelic is not normalised across Scottish society, increasing language loss and disaffection		Engagement with SG Gaelic and Scots Division in collaborative work Participation in regional and other fora to promote Gaelic	education for normalising and growing Gaelic Input to the Scottish Languages Bill process on a new national GM Education strategy		
4	People don't understand the role and functions of BnG	BnG strategies for engagement and/or relationships are ineffective Negative media - external/generally and internal to Gaelic communities Insufficient communication on what BnG does to make a difference	Reduced support for Gaelic development Reduced impact of BnG and Gaelic speakers and learners lose confidence in the mission; and therefore negative effect on the community	12 [4x3]	Communications strategy refreshed and being implemented Increased emphasis on organisations who receive funding clearly acknowledging BnG support	Develop role of board members as ambassadors for BnG Use launch of new NGLP and BnG Corporate Plan to reinforce the key messages of what we do	9 [3x3]	HoF&CS

Ref	Risk description	Cause	Impact	Gross Score I/L/S	Current controls [systems already in place]	Proposed actions [tasks being undertaken to deal with arising risk]	Net score I/L/S	Risk owner
5	We fail to maximise the benefits from the work undertaken by our key stakeholders and delivery partners	Communication strategy with our key stakeholders and delivery partners is ineffective Insufficient capacity and/or capability among our key stakeholders and delivery partners	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]	Grant systems in place which provide monitoring Gaelic language plans system in place Increased social media and comms	New multi-year agreements being developed Updated GLP Statutory Guidance being progressed	12 [4x3]	DoD
6	The governance developments implemented in the organisation are not sustained	Insufficient capacity and/or capability New responsibilities are allocated without commensurate resources Widening field of operations due to external or internal pressure.	Organisation does not meet stakeholders' expectations leading to disillusion and criticism; ultimately impacting on Gaelic development	16 [4x4]	Continuous improvement planning system in place Increasing use of technology enabling staff to focus on higher-level impact	Engage fully in parliamentary process for new languages bill Increased number of board members bringing additional skills and resilience	9 [3x3]	Ceannard



A' freagairt ri	Am Bòrd-stiùiridh
Ceann-latha na Coinneimh	04/10/23
Àite:	Air loidhne
Nì a' Chlàir-ghnothaich	5.1

Tìotal a' Phàipeir	Plana Obrach a' Bhùird-stiùiridh	
Moladh do Bhuill	Ri Aontachadh	
Neach-labhairt:	Ealasaid Dhòmhnallach	
Cùrsa Riaghlachais airson na h-Aithris	Ceann-latha na Coinneimh	Seòrsachadh na h-Aithris
-	-	-
Pàipear-taice air a cheangal ris	PT 1 Plana Obrach a' Bhùird-stiùiridh 23/24	
1.0	Adhbhar	
1.1	Is e adhbhar na h-aithisge seo plana obrach a thoirt dhan Bhòrd-stiùiridh a tha a' mìneachadh nam prìomh nithean air am feumar beachdachadh mar phàirt den chlàr-obrach airson na bliadhna seo agus na h-ath-bhliadhna.	
2.0	Cùl-fhiosrachadh	
	-	
3.0	Prìomh Aithris/Fiosrachadh	
3.1	Tha e cudromach gum bi plana obrach aontaichte aig a' Bhòrd-stiùiridh airson na bliadhna air thoiseach. Thèid sùil a chumail air a' phlana obrach tron bhliadhna.	
3.2	Leis nach eil am Plana Nàiseanta air fhoillseachadh fhathast tha seo air leantainn gu dàil ann am Plana Chorporra agus am Plana Gnìomh. Ma tha an clàr-ama ainmichte ceart bu chòir dreachd den Phlana Chorporra a bhith againn aig coinneamh a' Bhùird san Dùbhlachd.	
4.0	Moladh	
4.1	Thathar ag iarraidh air Buill beachdachadh air a' mholadh agus air am plana obrach an cois seo agus aontachadh.	
5.0	Prìomh Bhuidhean Ro-innleachdach	
5.1	Buidhean air Ionmhas	
	Chan eil buaidh ionmhasail dhìreach sam bith aig an aithisg seo.	
5.2	Buidhean air Luchd-obrach	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air trèanadh.	
5.3	Buidhean air Trèanadh	
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air trèanadh.	
5.4	Ceanglaichean ri Amasan Ro-innleachadh agus Corporra	
	Amas Corporra 4: Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.	
5.5	Ceanglaichean ri Frèama-obrach Coileanaidh Nàiseanta	
	AR N-ADHBHAR	AR LUACHAN

Fòcas air a bhith a' cruthachadh dùthaich nas soirbheachaile le cothroman do dh'Alba air fad soirbheachadh tro bhith a' cur ri sunnd, agus ri fàs eaconamach seasmhach agus in-ghabhalach		'S e comann-sòisealta a th' annainn a tha a' dèiligeadh ri ar sluagh le caoimhneas, urram agus co-fhaireachdainn, a' toirt spèis do riaghladh an lagha, agus a tha ag obair ann an dòigh a tha fosgailte agus follaiseach	
AR LUACHAN BUILEAN NÀISEANTA			
Còraichean daonna	<input type="checkbox"/>	Clann agus 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"/>	Eaconamaidh	<input type="checkbox"/>
	Gnothachasan soirbheachail is ùr-Ghnàthach	<input checked="" type="checkbox"/>		
5.6	Buidhean air Cliù			
	Tha plana-obrach a' Bhùird-stiùiridh a' neartachadh cliù na buidhne tro bhith fosgailte agus eagraichte a thaobh obair na buidhne.			
5.7	Buidhean air Slàinte is Sàbhailteachd			
	Chan eil buaidh dhìreach sam bith aig an aithisg seo air slàinte is sàbhailteachd.			
5.8	Buidhean Laghail			
	Tha am plana-obrach a' cur taic ri Bòrd na Gàidhlig ann an libhrigeadh nan dleastanasan reachdail aige.			
5.9	Buidhean air Co-ionannachd			
	Chan eil buaidh dhìreach sam bith aig an aithisg seo.			
5.10	Buidhean air an Àrainneachd			
	Chan eil buaidh dhìreach sam bith aig an aithisg seo.			

Seisean Fosgailte
Cuspair 5.1 PT1

Plana Obrach a' Bhùird-stiùiridh 2023/24		Ògmhios 22/06/2023	Damhair 05/10/2023	Dùbhlachd 14/12/2023	Màrt 07/03/2024
Puingean Stèidhichte	Cùisean Tòiseachaidh / Fàilte	√	√	√	√
	Nochdadh Com-pàirt	√	√	√	√
	Geàrr-chunntas	√	√	√	√
	Clàr-gnìomhan	√	√	√	√
	Aithisg air PCCan 23/24	√	√	√	√
	Aithisg Ionmhas	√	√	√	√
	Clàr Mì-chinntean	√	√	√	√
	Geàrr-chunntasan nan Comataidhean	√	√	√	√
	Aithisg a' Chathraiche	√	√	√	√
	Aithisg a' Cheannard	√	√	√	√
	Am Plana Obrach	√	√	√	√
	Iarrtasan Taic-airgid £100,000+	√	✘	√	√
	Lèirmheas air a' choinneimh	√	√	√	√
Prìomhachasan Ro-innleachdail	Plana Corporra	-	✘	√	-
Puingean Cunbhalach Bliadhnail	Adhartas nas Luaithe	√	√	√	√
	Plana Gnìomh	✘	✘	√	√
	Buidseat na Bliadhna	-	-	-	√
	Plana Ionmhas Meadhan-teirm	-	✘	√	-
	Riaghladh Ionmhas	-	√	-	-
	Aonta Frèam-obrach	-	√	-	-
	Aithisg Bhliadhnail na Comataidh Sgrùdaidh is Dearbhachd	√	-	-	-
	Aithisg Bhliadhnail na Comataidh Poileasaidh is Ghoireasan	√	-	-	-
	Aithisg Bhliadhnail 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-ùidh	-	✘	√	-
Puingean Ad Hoc	Aithisg air Planaichean Gàidhlig	√	-	-	-