

Coinneamh: Bòrd-stiùiridh

Ceann-là/Àm: 08 Dàmhair 2026 aig 09:30m

Càite: Optima, Glaschu

Clàr-gnothaich – Seisean Fosgailte

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| 1. <u>Cùisean tòiseachaidh</u>
1.1. Fàilte is leisgeulan
1.2. A’ Nochdadh chom-pàirtean
1.3. Gnothach iomchaidh sam bith eile | 09:30-09:35 |
| 2. <u>Cùisean Corporra</u>
2.1. Aonta Fream-obrach (airson fiosrachadh)
PT1 Bòrd na Gàidhlig Framework Document 2026
PT2 Bòrd na Gàidhlig Framework Document 25/26
<i>Ealasaid Dhòmhnaillach, Ceannard</i>

2.2. UNCRC – Aithisg air Còraichean Chloinne (airson fiosrachadh)
PT1 Aithisg air Còraichean Chloinne
<i>Calum Rothach, Ceannard Foghlaim is Phlanaichean</i> | 09:35-09:45
duilleag 5

duilleag 41 |
| 3. <u>Ionmhas</u>
3.1. Aithisg Ionmhais (airson deasbad)
PT1 Aithisg Ionmhais
<i>Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra</i>

3.2. Riaghladh Ionmhais (airson fiosrachadh)
PT1 Scheme of Delegated Financial Authority Limits
<i>Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra</i>

3.3. Taic Freumhan Coimhearsnachd 26-28 (ri aontachadh)
PT1 Aithisg air Taic Freumhan Coimhearsnachd 2024-26
<i>Iain Mac a’ Mhaoilein, Stiùiriche Leasachaidh</i> | 09:45-10:00
duilleag 50

duilleag 53

duilleag 60 |
| 4. <u>Plana Corporra is Coileanadh</u>
4.1. Aithisg air PCCan Plana Corporra 2023-28 (airson deasbad)
<i>Iain Mac a’ Mhaoilein, Stiùiriche Leasachaidh</i> | 10:00-10:10
duilleag 67 |

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|---|---|
| <p>5. <u>Foghlam agus Ionnsachadh</u></p> <p>5.1. Ùrachadh-fios (airson deasbad)
 <i>Calum Rothach, Ceannard Foghlaim is Phlanaichean</i></p> <p>5.2. Pileat Nàiseanta Tràth-bhliadhnaichean (ri aontachadh)
 PT1 Pileat Nàiseanta Tràth-bliadhnaichean
 <i>Calum Rothach, Ceannard Foghlaim is Phlanaichean</i></p> | <p>10:10-10:25
duilleag 71</p> <p>duilleag 75</p> |
| <p>6. <u>Rianachd Mhì-chinntean</u></p> <p>6.1. Clàr Mhì-chinntean Ro-innleachdail (ri aontachadh)
 PT1 Clàr Mhì-chinntean Ro-innleachdail
 <i>Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra</i></p> | <p>10:25-10:35
duilleag 79</p> |
| <p>7. <u>Conaltradh</u></p> <p>7.1. Conaltradh le Luchd-ùidh (airson fiosrachadh)
 <i>Ealasaid Dhòmhnaillach, Ceannard</i></p> | <p>10:35-10:40
duilleag 90</p> |
| <p>8. <u>Plana-obrach a' Bhùird-stiùiridh</u></p> <p>8.1. Plana-obrach 2026/27 (ri aontachadh)
 PT1 Plana-obrach 2026/27
 <i>Ealasaid Dhòmhnaillach, Ceannard</i></p> | <p>10:40-10:45
duilleag 94</p> |
| <p>9. <u>GISBE</u>
 Ceann-là na h-ath-choinneimh: 10/12/2026</p> | <p>10:45-10:50</p> |

Deireadh an t-seisein

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	8 Dàmhair 2025
Tìotal:	Aonta Frèam-obrach
Gnìomh a dhìth:	Airson Fiosrachadh
Àireamh pàipear:	2.1
Neach-labhairt:	Ealasaid Dhòmhnaillach, Ceannard
Pàipearan-taic:	PT1 Dreach aonta frèam-obrach PT2 Aonta frèam-obrach làithreach.

1. Adhbhar

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

2. Cùl-fhiosrachadh/Prìomh aithris

- 2.1. Chaidh am frèam-obrach ullachadh ri Riaghaltas na h-Alba ann an co-chomhairle le Bòrd na Gàidhlig. 'S e am frèam anns a bheil Bòrd na Gàidhlig ag obair agus a' mìneachadh prìomh dhleasan Bòrd na Gàidhlig agus Riaghaltas na h-Alba.
- 2.2. Bidh am frèam-obrach air ath-sgrùdadh gach bliadhna le Bòrd na Gàidhlig.
- 2.3. Aig a' choinneamh againn san Dàmhair 2025, mhol am Bòrd gum bu chòir ath-sgrùdadh a dhèanamh air a' chòrdadh frèam gus aire a thoirt do dh'atharrachaidhean sam bith a thàinig an lùib Achd nan Cànan Albannach.
- 2.4. Dh'aontaich Riaghaltas na h-Alba ri seo, agus tha an sgioba-urrasachd air ath-sgrùdadh a dhèanamh agus dreach den chòrdadh ùraichte a chur gu Bòrd na Gàidhlig. Feumar fhathast a dhol tro phròiseasan taobh a-staigh Riaghaltas na h-Alba mus tèid aontachadh leis a' Mhinistear.
- 2.5. Tha am frèam-obrach làithreach agus an dreach ùr ceangailte mar phàipearan-taic. Cha tàinig an dreach a-staigh thugainn ann an tìde gus measadh a dhèanamh air na h-atharrachaidhean, ach thèid fiosrachadh ùr a thoirt seachad ann an aithris labhairteach aig coinneamh a' Bhùird.

3. Moladh

- 3.1. Thathar ag iarraidh air Buill aire a thoirt don fhiosrachadh sa phàipear seo.
- 3.2. Gum beachdaich Buill air dreachd an aonta frèam-obrach agus gun cuir iad seachad beachdan sam bith.

4. Prìomh Bhuidhean Ro-innleachdach

- 4.1. Buidhean air Ionmhas: N/A

Oifigeil

Pàipear 2.1

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

5. Ceangalaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	☐	Clann is Òigridh	☐
Cultar	☐	Coimhearsnachdan	☐
Àrainneachd	☐	Bochdainn	☐
Slàinte	☐	Eadar-nàiseanta	☐
Foghlam	☐	Eaconomaidh	☐

Gnothachasan soirbheachail is ùr-ghnathach



6. Cùrsa Riaghlachais

- 6.1. Thug an Sgioba Àrd Stiùiridh fa-near don phàipear seo air XX Sultain 2026.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

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

Bòrd na Gàidhlig

Framework Document

2026

Model Framework Document – Executive NDPBs**Contents**

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Approved	Version	Next Review	Signed by
[date]	[e.g. 2.1]	As required, but before [date plus 3 years]	[names as signatories]

Introduction

1. This framework document is agreed between Bòrd na Gàidhlig (BnG) and the Scottish Ministers. It summarises how BnG and the Scottish Government (SG) will work together, and the key roles and responsibilities of:

- the Board (Bòrd)
- The Chief Executive (the Ceannard) and Accountable Officer of BnG;
- the Scottish Ministers; and,
- the Portfolio Accountable Officer within the SG whose remit includes BnG

2. While this document does not confer any legal powers or responsibilities, it forms a key part of the accountability and governance framework and as a live document it should be reviewed by SG and BnG regularly, and at least every 2-3 years. Any significant changes will be agreed between the Bòrd and the Scottish Ministers.

3. Any question regarding the interpretation of the document will be determined by the SG after consultation with BnG. Legislative provisions take precedence over any part of the document.

4. BnG is not permitted to establish any subsidiaries or enter into joint ventures without express approval from Scottish Ministers

5. Copies of the document will be published on BnG's website.

Purpose

6. BnG is established under the Gaelic Language (Scotland) Act 2005.

7. BnG 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.

8. BnG has a number of statutory duties as set out in the Gaelic Language (Scotland) Act 2005 (as amended by Gaelic Languages Act 2025), the Schools (Consultation) (Scotland) Act 2010 (amended by Gaelic Languages Act 2025) 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,

(aa) monitoring, and reporting to the Scottish Ministers on, compliance by relevant public authorities with their duties under the Act,

(ab) advising and assisting (either on request or when it thinks fit) any person on matters relating to the development of the Gaelic language, Gaelic education and Gaelic culture in a particular area,

(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,

9. BnG's functions, as conferred by the Act are to be exercised with a view to ensuring that the Gaelic language is treated with equal respect to the English language through -

10. encouraging and supporting the use and understanding of the Gaelic language, with a particular focus on areas of linguistic significance

11. increasing the number of persons who are able to use and understand the Gaelic language;

12. facilitating access, in Scotland and elsewhere, to the Gaelic language and Gaelic culture.

Governance and Accountability

13. This section summarises the specific responsibilities and accountabilities of the key people involved in governance of BnG.

The Bòrd

14. Members of the Bòrd of BnG, including the Chair (Cathraiche) , are non-executives appointed by the Scottish Ministers in line with the Code of Practice for Ministerial Public Appointments in Scotland. The Cathraiche and Bòrd Members are accountable to the Scottish Ministers and also to the Scottish Parliament and may be required to give evidence to Parliamentary Committees.

15. **The Bòrd has overall responsibility for the delivery of the functions of BnG**, as set out at paragraph 7 above, in accordance with the aims, policies and priorities of the Scottish Ministers. The Bòrd has corporate responsibility, under the leadership of the Cathraiche, to:

16. set strategic plans to deliver the functions of BnG, focusing on how the work of BnG can most effectively contribute to achievement of the outcomes in the National Performance Framework, the Programme for Government, Scotland's National Strategy for Economic Transformation and National Improvement Framework in collaboration with the SG and other public bodies;

17. regularly scrutinise current and projected performance against the aims, objectives and targets set out in plans and take decisions on remedial action where required;

18. ensure that effective governance is established and maintained, including ensuring that decision-taking is open and transparent and, with support from the Accountable Officer and the Audit and Risk Committee, ensure that key risks are identified and managed;

19. approve the Annual Report and Accounts and ensure these are provided to the Scottish Ministers to be laid before the Scottish Parliament;

20. consult on, approve, submit to Scottish Ministers and ensure publication of BnG's Corporate Plan;

21. promote the efficient, economic and effective use of resources consistent with the principles of Best Value, and regularly scrutinise financial performance and compliance with financial guidance issued by the SG;

22. promote the wellbeing, learning and development of staff, provide support and challenge to the Ceannard on staffing matters and ensure that BnG meets the NDPB staff management responsibilities described in the section below;

23. escalate any risks to the delivery of BnG's functions related to the Scottish Government Director responsible for the sponsorship of BnG;

24. carry out other tasks that may reasonably be required.

25. The Cathraiche will:

26. lead the Bòrd, ensuring that all Bòrd members have suitable induction to understand the role and their responsibilities, that the skills and experience of all Bòrd Members are used effectively and that the Bòrd undertakes regular self-assessment of its performance;

27. undertake, in consultation with the other Bòrd members, the annual appraisal of the Ceannard of BnG and, where required, lead on the recruitment of the Ceannard in accordance with the Gaelic Language (Scotland) Act 2005;

28. ensure that the performance of each Bòrd member is reviewed at least once per year and that the Bòrd and/or individual Bòrd members undertake development activity when required to ensure the effectiveness of the Bòrd;

29. ensure that the Bòrd reviews its effectiveness annually;

30. ensure that a Code of Conduct (aligned to the [Model Code of Conduct for Board Members](#)) is in place, that corporate actions are taken to implement it as required and that Members understand their responsibilities, using the guidance provided by the Standards Commission;
31. be a key communications link between BnG and the Scottish Ministers, stakeholders and the general public;
32. work with the Portfolio Accountable Officer or their delegate(s) and the Public Appointments Team in SG on succession planning for the Bòrd, action necessary to fill vacancies as they arise, skills requirements and promoting diversity by encouraging applications from less represented groups, including younger people, people from minority ethnic backgrounds and people with disabilities;
33. ensure that the Bòrd and other Committee papers are shared with the Sponsor Team prior to meetings;
34. ensure that (in reaching decisions) the Bòrd takes into account relevant guidance issued by the Scottish Ministers.
35. Specific guidance on how the Cathraiche and Bòrd Members should discharge their duties will be provided in their appointment letters and in [On Board – A Guide for Members of Statutory Boards](#). Guidance on governance good practice is available in the Scottish Public Finance Manual and from the sponsor team, who may consult the SG Governance and Risk Team. A list of key aspects of governance to consider is included in the section on Governance and Risk below.

The Chief Executive (The Ceannard)

36. The Ceannard is employed and appointed by the Bòrd, with the approval of the Scottish Ministers, and is the principal adviser to the Bòrd on the discharge of its functions and is accountable to the Bòrd. The Ceannard's role is to provide operational leadership to staff working for BnG and to ensure that its aims and objectives are met, its functions are delivered, and its targets are met through effective and properly controlled executive action.
37. The specific duties of the Ceannard will be set out in a job description, and annual objectives will be agreed with the Cathraiche and used in appraisal of the Ceannard's performance.
38. In addition to any other specific duties, the Ceannard will:
39. advise the Bòrd on the discharge of its responsibilities – as set out in this Framework Document, in the Gaelic Language (Scotland) Act 2005, in other relevant legislation and in any other relevant instructions and guidance issued by or on behalf of the Scottish Ministers;
40. implement or oversee implementation of the decisions of the Bòrd;
41. work with the Bòrd on preparation of the Corporate Plan, including liaising with the Senior Sponsor and/or Sponsor Team on key points which need to be addressed and the timetable for preparation and review, and work with the Bòrd to ensure that business plans are put in place to meet the Corporate Plan aims, objectives and performance measures;
42. lead and manage the staff of BnG, ensuring their wellbeing, learning and development are prioritised, and ensuring that the **NDPB staff management responsibilities** set out in the section below are addressed;
43. manage the budget for BnG in line with Scottish Government Finance guidance, policies and procedures, including the Scottish Public Finance Manual, and advise the Bòrd on financial implications of all Bòrd decisions, ensuring that appropriate financial appraisal and evaluation techniques are followed (see the [Appraisal and Evaluation](#) section of the SPFM);
44. agree with the Bòrd and the Portfolio AO or Senior Sponsor what information is required to enable the Bòrd and SG to scrutinise the performance of BnG and progress against overall strategic and business plan aims and objectives, and ensure that the agreed information is provided and that is both accurate and timely;

45. ensure that BnG provides information when reasonably requested related to the carrying out of its functions.
46. The Ceannard's Executive Team will manage the day-to-day relationship with the Senior Sponsor and/or Sponsor Team, with other SG officials who have an interest in the work of BnG and other key stakeholders, including staff of other public bodies;
47. in advising the Bòrd, the Ceannard will ensure that the key governance issues highlighted in the section on Governance and Risk below are addressed.

The Accountable Officer

48. The Principal Accountable Officer for the Scottish Administration will designate a senior official in BnG, usually this will be the Ceannard unless there are specific reasons not to, as the Accountable Officer. The Accountable Officer is personally responsible for the propriety and regularity of the public finances of BnG and ensuring that its resources are used economically, efficiently and effectively, as required by section 15 of the Public Finance and Accountability (Scotland) Act 2000 and may be called to give evidence to the Public Audit Committee of the Scottish Parliament. The responsibilities of the Accountable Officer are set out in full in the Memorandum to Accountable Officers for Other Public Bodies in the Scottish Public Finance Manual.
49. It is important for the Cathraiche and Bòrd members to recognise that one aspect of these duties is the requirement under section 15(8) of the Public Finance and Accountability (Scotland) Act 2000, where the Accountable Officer considers that any action they are required to take is not consistent with their Accountable Officer responsibilities, they must obtain written authority from the Bòrd and send a copy of the written authority to the Auditor General for Scotland as soon as possible and sent to the Clerk of the Public Audit Committee. The Accountable Officer should consult the Portfolio Accountable Officer before seeking written authority from the Bòrd in these circumstances and should always notify the Portfolio Accountable Officer when such a written authority has been issued.
50. Where the duties of the Accountable Officer and the Ceannard are not combined in one person, the Accountable Officer will work closely with the Ceannard on governance, and in particular to ensure that the key governance issues highlighted in the section on Governance and Risk below are addressed.

The Scottish Ministers

51. The Scottish Ministers appoint the Cathraiche and Bòrd Members and hold the Bòrd to account for the performance of BnG and its use of resources. Ministers are ultimately accountable to the Scottish Parliament for ensuring that the Bòrd is discharging its duties effectively, although the Parliament will scrutinise the performance of BnG directly as it does with all public sector bodies. The Scottish Ministers are not directly responsible for the operation of BnG
52. The Scottish Ministers will:
53. agree the strategic aims, objectives and key targets of BnG as part of the corporate planning process;
54. agree the budget for BnG, and secure the necessary Parliamentary approval;
55. approve the Code of Conduct of the BnG Bòrd;
56. approve pay remits or proposals and superannuation arrangements for the staff, Ceannard, Chair and Bòrd members;
57. lay the accounts of the BnG before the Scottish Parliament;
58. carry out responsibilities specified in the Gaelic Language (Scotland) Act 2005 (as amended by the Scottish Languages Act 2025).

SG Portfolio Accountable Officer

59. The Principal Accountable Officer for the Scottish Administration (the Permanent Secretary of the SG) has designated the Director General for Education and Justice as the Portfolio Accountable Officer (AO) for the SG portfolio budget which will provide funding for the BnG.

60. The Portfolio AO's duties are to establish a framework for the relationship between SG and a public body, oversee the operation of that framework, ensure the public appointments to the body are made appropriately and ensure that appropriate assurance is provided on the performance and governance of the body. These activities are known collectively as '**sponsorship**'. In practice, the Portfolio AO is likely to delegate some or all sponsorship duties to a Director or Deputy Director as Senior Sponsor and/or to other SG officials in a 'Sponsor Team'. The responsibilities of a Portfolio Accountable Officer are set out in detail in the Memorandum to Accountable Officers for Parts of the Scottish Administration.

61. The Portfolio AO will:

62. make sure the framework document is agreed between the Scottish Ministers and the Bòrd of BnG, reviewed regularly and oversee the operation of the roles and responsibilities set out;

63. ensure that financial and other management controls being applied by BnG are appropriate and sufficient to safeguard public funds and conform to the requirements both of propriety and of good financial management;

64. in line with Code of Practice for Ministerial Appointments, ensure that public appointments are made in good time and secure appropriate skills, experience and diversity amongst Bòrd members, working with the Chair on succession planning; that there is effective induction for new appointees; and ensure that there is regular review and a formal annual appraisal of the performance of the Chair;

65. support regular and effective engagement between BnG and the relevant Scottish Minister(s); and

66. make sure there is clear, documented delegation of responsibilities to a Senior Sponsor and/or Sponsor Team and that the Bòrd and senior officials of BnG are aware of these delegated responsibilities.

67. The Portfolio AO remains personally answerable to the Scottish Parliament for the effectiveness of sponsorship activity.

Relationship between Scottish Government and Bòrd na Gàidhlig

68. Strategic engagement between the SG and BnG is essential in order that they work together as effectively as possible to maintain and improve public services and deliver improved outcomes. Specific governance and accountability roles are described in the section above, but more generally, both the SG and BnG 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'. This emphasises the need for cooperation and good communication, and particularly early warning from either side about any emerging risk or issue with significant implications for the operation or governance of BnG.

69. The Sponsor Team's primary function is to carry out the responsibilities delegated to it by the Portfolio AO, directly or via the Senior Sponsor, as described above. In addition to ensuring that the arrangements in this framework document operate effectively, managing public appointments and providing assurance to the Portfolio AO, the Sponsor Team will usually be the first point of contact for the body on any issue with SG. As part of the assurance they provide to the Portfolio AO, they must ensure that key actions and decisions agreed are documented and implemented. This includes ensuring that SG teams implement any agreed actions.

BnG staff management responsibilitiesBroad responsibilities for NDPB staff

70. The Ceannard, challenged and supported by the Bòrd, has responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward staff are to ensure that:
71. HR policies, practices and systems comply with employment and equalities legislation, and standards expected of public sector employers;
72. the level and structure of 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);
73. the performance of staff at all levels is regularly appraised and performance management systems are reviewed from time to time;
74. staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the body's objectives;
75. proper consultation with staff takes place on key issues affecting them, as appropriate, including working in partnership with trade unions;
76. effective grievance and disciplinary procedures are in place and ensures that staff know where to access and how to use;
77. Effective whistle-blowing policy and procedures consistent with the Public Interest Disclosure Act 1998 are in place and ensures that staff know where to access and how to use;
78. a code of conduct for staff is in place, and
79. BnG meets the requirements of the Fair Work Framework so that staff have effective voice, opportunity, security, fulfilment and respect.

Pay and conditions of service

80. BnG will comply with SG Pay Policy in relation to staff and the Ceannard. The Ceannard will ensure that a pay remit, in line with the SG Pay Policy for Staff Pay Remits, is submitted to the SG for approval in line with the timetable notified and negotiate a pay settlement within the terms of the approved remit. This should normally be done annually, unless a multi-year deal has been agreed. Payment of salaries should also comply with the Tax Planning and Tax Avoidance section of the SPFM. Proposals on non-salary rewards will comply with the guidance in the Non-Salary Rewards section of the SPFM.
81. BnG will also seek appropriate approval under the SG Pay Policy for Senior Appointments for the Ceannard's remuneration package prior to appointment, annually or when a new appointment or change to the remuneration package is being proposed.

Pensions, redundancy and compensation

82. Superannuation arrangements for staff are subject to the approval of the Scottish Ministers. BnG staff will normally be eligible for a pension provided by *Highland Pension Fund*. Staff may opt out of the occupational pension scheme provided, but the employers' contribution to any personal pension arrangement, including stakeholder pension, will normally be limited to the national insurance rebate level.
83. Any proposal by BnG to move from existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the Scottish Ministers. Proposals on compensation payments will comply with the Settlement Agreements, Severance, Early Retirement and Redundancy Terms section of the SPFM. This includes referral to the Scottish Ministers of any proposed severance scheme (for example, a scheme for voluntary exit), business case for a settlement agreement being considered for an individual, or proposal to make any other

compensation payment. In all instances, a body should engage with the Sponsor Team prior to proceeding with proposed severance options, and prior to making any offer either orally or in writing.

Corporate and business plans

84. As set out in Part 1, Section 3 of the Scottish Languages Act (2025), BnG will prepare a draft strategic or corporate plan every 3 to 5 years setting out its strategic aims, objectives and targets over that period, for consideration by the Scottish Ministers. When a new plan is to be prepared, the Ceannard or their delegate will liaise with the Sponsor Team to agree the key points to be addressed and the timetable for preparation and review. The final, agreed version of the strategic or corporate plan will be published on the BnG website.

85. The corporate plan must set out:

86. the main objectives of the Bòrd in exercising its functions under the Gaelic Language (Scotland) Act 2005;

87. the outcomes by reference to which the achievement of those objectives will be assessed;

88. general description of the main activities which the Bòrd plans to undertake;

89. a general description of how those objectives and activities will contribute to the delivery of the national Gaelic language strategy prepared.

90. The corporate plan may also include other material as the Bòrd considers appropriate.

91. The corporate plan will inform the development of a separate annual business plan for each financial year, which will 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 the business plan will be provided to the sponsor unit prior to the start of the relevant financial year.

Annual report and accounts

92. BnG will publish an annual report of its activities together with its audited accounts after the end of each financial year. The annual report and accounts will cover the activities of any corporate, subsidiary or joint ventures under the control of BnG. It will comply with the Government Financial Reporting Manual (FReM) and outline the NDPB's main activities and performance against agreed objectives and targets for the previous financial year. It is the responsibility of the Ceannard, as Accountable Officer, to sign the accounts

93. The accounts will be prepared in accordance with relevant statutes and the specific accounts direction 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.

94. The SG Sponsor Team should receive a copy of the annual report for comment, and a copy of the draft accounts for information. BnG is responsible for the publication of the annual report and accounts after they have been laid by the Scottish Ministers. Whilst the statutory deadline for laying and publishing accounts audited by the AGS is 31 December after the end of the relevant financial year, the Scottish Ministers expect that accounts will be laid before the Scottish Parliament and published as early as possible.

External audit

95. The Auditor General for Scotland (AGS) audits, or appoints auditors to audit, BnG's annual accounts and passes them to the Scottish Ministers who then lay them before the Scottish Parliament, together with the auditor's report and any report prepared by the AGS. The AGS, or examiners appointed by the AGS, may also carry out examinations into the economy, efficiency and effectiveness with which the body has used its resources in discharging its functions and/or carry out examinations into the arrangements made by BnG to secure Best Value.

96. The AGS, or the AGS's appointed auditors or examiners, have a statutory right of access to documents and information held by relevant persons, including any contractors to or recipients of grants from BnG. BnG will ensure that this right of access to documents and information is made clear in the terms of any contracts issued or conditions of any grants awarded and will also use its best endeavours to secure access to any other information or documents required which are held by other bodies.

Internal audit

97. BnG will:

98. establish and maintain arrangements for internal audit in accordance with the Public Sector Internal Audit Standards and the Internal Audit section of the SPFM;

99. set up an Audit Committee of its Bòrd, in accordance with the Audit Committees section of the SPFM, to advise both the Bòrd and the Accountable Officer;

100. ensure that the Sponsor Team and the Portfolio AO/Senior Sponsor receive promptly after they are produced or updated: the audit charter, strategy, periodic audit plans and annual audit assurance report, including the Head of Internal Audit opinion on risk management, control and governance – and provide any other relevant audit reports as requested by sponsors;

101. keep records of, and prepare and forward promptly to the SG an annual report on fraud and theft suffered by BnG and notify the Portfolio AO or Senior Sponsor immediately of any unusual or major incidents.

102. The SG's Internal Audit and Assurance Directorate has an expectation of cooperation and access to relevant material when required, the parameters for which would be set out in an engagement document before information was shared. BnG should make it clear on their own Privacy Notice that material may be shared with SG's Internal Audit and Assurance Directorate in certain circumstances.

Budget management and delegated authority

103. Each year the Sponsor Team will send the Bòrd a Budget Allocation and Monitoring letter, notifying BnG of the budget provision, any related matters and details of the budget monitoring information required. BnG will comply with the format and timing of the monitoring information requested and with any requests for further information.

104. The statement of budgetary provision will set out the budget within the classifications of resource Departmental Expenditure Limits (RDEL), capital DEL (CDEL) and Ring-fenced (non-cash) (RfDEL) – and, where applicable, Annually Managed Expenditure (AME). These categories are explained in Annual Budget Processing in the SPFM, and BnG will not transfer budgetary provision between the categories without the prior approval of the SG Finance Directorate, which should be sought via the Sponsor Team. Transfers within the categories are at the discretion of the Bòrd or, subject to delegated authority, the Ceannard or relevant senior manager, if these do not breach any other constraints, for instance the approved pay remit.

105. Where budgetary provision includes projected income, including any income from disposal of non-current assets, the Ceannard will ensure that the SG Finance Directorate and Sponsor Team are made aware promptly of any forecast changes in income – usually via the monthly budget monitoring statement. The Scottish Ministers expectation is that any shortfall in income will be offset by a matching reduction in gross expenditure, and prior approval from the SG Finance Directorate and the Sponsor Team must be sought for any alternative arrangement. Similarly, if income is higher than originally projected, this may only be used for additional spending or to meet pressures with the prior approval of the SG Finance Directorate and Sponsor Team. Failure to obtain prior approval for the use of excess income to fund additional expenditure may result in corresponding reductions in budgets for the following financial year. The only exception is where the income is from gifts, bequests and donations but this must be spent within the same financial year as the receipt.

106. BnG's specific delegated financial authorities - as agreed in consultation between the Bòrd and the Scottish Ministers - are set out in Annex A. The Bòrd will obtain the prior written approval from sponsors and SG Finance before entering into any undertaking to incur any expenditure that falls outside these delegations, and 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.

Governance and Risk

107. Guidance on governance requirements is available in several documents referred to earlier in this framework document:

- the Scottish Public Finance Manual (SPFM)
- the Audit and Assurance Committee Handbook
- On Board - A Guide for Members of Statutory Boards

108. If in any doubt about a governance issue, the Chair or Chief Executive should consult the Senior Sponsor or Sponsor Team in the first instance, and sponsors may in turn consult the SG Public Bodies Unit, the SG Governance and Risk Branch and/or other teams with relevant expertise.

109. The Bòrd and Chief Executive are advised to pay particular attention to guidance on the following issues.

Risk management

110. BnG must develop an approach to **risk management** consistent with the Risk Management section of the Scottish Public Finance Manual and establish reporting and escalation arrangements with the Portfolio AO or Senior Sponsor.

111. The Bòrd should have a clear understanding of the key risks, threats and hazards it may face in the personnel, accommodation and cyber domains, and take action to ensure appropriate **organisational resilience**, in line with the guidance in: Having and Promoting Business Resilience (part of the Preparing Scotland suite of guidance) and the Public Sector Cyber Resilience Framework.

Internal control

112. The Bòrd should establish **clear internal delegated authorities** with the Ceannard, who may in turn delegate responsibilities to other members of staff and establish an **assurance framework** consistent with the internal control framework in the SPFM.

113. **Counter-fraud** policies and practices should be adopted to safeguard against fraud and theft - see the Fraud section of the SPFM.

114. Any **major investment programmes or projects** undertaken should be subject to the guidance in the Major Investment Projects section of the SPFM and in line with delegated authorities. The Sponsor Team 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 Office of the Chief Information Officer.

115. BnG must comply with the requirements of the **Freedom of Information** (Scotland) Act 2002 and ensure that information is provided to members of the public in a spirit of openness and transparency. BnG must also register with Information Commissioners Office and ensure that it complies with the **Data Protection Act 2018** and the General Data Protection Regulations, commonly known as **GDPR**.

Budget and finance

116. Unless covered by a specific delegated authority, **financial investments** are not permitted without the prior approval of sponsors and SG Finance. This includes equity shares in ventures which further a body's objectives. Public bodies should not invest in any venture of a speculative nature.

117. Non-standard **tax management** arrangements should always be regarded as novel and/or contentious and must therefore be approved in advance by the Portfolio AO and SG Finance. Relevant guidance is provided in the Tax Planning and Tax Avoidance section of the SPFM. BnG must comply with all relevant rules on taxation, including **VAT**, recover input tax where it is entitled to do so.

118. **Optimising income** (not including grant-in-aid) from all sources should be a priority, and sponsors should be kept informed about any significant projected changes in income. Novel or contentious proposals for new sources of income or methods of fundraising must be approved by sponsors and SG Finance. Fees or charges for any services supplied must be determined in accordance with the Fees & Charges section of the SPFM.

119. **Gifts, bequests or donations** received score as income and should be provided for in the agreed resource DEL and capital DEL budgets, but should not fund activities or assets normally covered by SG grant-in-aid, trading or fee income, and conflicts of interest must be considered – see the principles in the Gifts section of the SPFM. Note that this relates to gifts to the body - gifts to individuals are covered in the Model Code of Conduct.

120. **Borrowing** cannot be used to increase BnG's spending power. All borrowing - excluding agreed overdrafts - must be from the Scottish Ministers in accordance with guidance in the Borrowing, Lending & Investment section of the SPFM.

121. Any lending must be in line with the guidance in the Borrowing, Lending & Investment section of the SPFM on undertaking due diligence and seeking to establish a security. Unless covered by a specific delegated limit BnG must not **lend money, charge any asset, give any guarantee or indemnity or letter of comfort, or incur any other contingent liability** (as defined in the Contingent Liabilities section of the SPFM), whether or not in a legally binding form, without the prior approval of sponsors and SG Finance. Guarantees, indemnities and letters of comfort of a standard type given in the normal course of business are excluded from this requirement.

122. An accurate and up-to-date record of **current and non-current assets** should be maintained, consistent with the Property: Acquisition, Disposal & Management section of the SPFM. BnG 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.

123. Assets should be recorded on the balance sheet at the appropriate valuation basis in accordance with the FReM. When an asset (including any investment) suffers **impairment**, when there is significant **movement in existing provisions** and/or where **a new provision needs to be created**, this should be communicated to sponsors and SG Finance as soon as possible to determine the implications for the NDPB's budget.

124. Any **funding for expenditure on assets by a third party** should be subject to appropriate arrangements to ensure that they are not disposed of without prior consent and that a due share of the proceeds can be secured on disposal or when they cease to be used by the third party for the intended purpose, in line with the Clawback guidance in the SPFM.

125. Unless covered by a specific delegated authority, prior approval from sponsors and SG Finance is required before **making gifts or special payments or writing off losses**. Special payments and losses are subject to 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.

126. Unless covered by a specific delegated authority BnG must 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 prior approval from sponsors. Before entering/ continuing such arrangements the NDPB 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. There must be capital DEL provision in the budget allocation for finance leases and other transactions which are in substance borrowing.

127. **Procurement** policies should reflect relevant guidance in the Procurement section of the SPFM and any other relevant guidance issued by the SG's Procurement and Property Directorate. The SG's directory of SG Framework Agreements, is available to support organisations but they should check the Framework Agreement's 'buyer's guide' before proceeding to ensure they are eligible to use the Framework

128. All matured and properly authorised **invoices** relating to transactions with suppliers should be paid in accordance with the Expenditure and Payments section of the SPFM wherever possible and appropriate within Scottish Ministers' target of payment within 10 working days of their receipt.

129. BnG 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 sponsors and their finance business partner subject to the level of inherent financial risk. 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 the NDPB. The relevant sponsor team will provide a Certificate of Exemption for Employer's Liability Insurance.

130. Unless covered by a specific delegated authority BnG must not provide **grant funding to a third party** without prior agreement from sponsors and SG Finance. 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. Subsidy control requirements for any such funding are discussed below.

131. The EU State aid regime was effectively revoked from UK law from 1 January. Following this, subsidy control provisions were covered by the UK-EU Trade and Cooperation Agreement (TCA) and the UK's international obligations, including various Free Trade Agreements and those arising as a consequence of World Trade Organisation membership. However, a new UK subsidy control regime came into force on 4 January 2023 as a result of UK Government's Subsidy Control Act 2022. Currently, any activity that a public body undertakes itself, or funds other bodies to undertake, that can be offered on a commercial market for goods and services, is subject to the regulations set out in the Subsidy Control Act 2022. A full assessment is required prior to disbursing any funding, subject to the guidance in the subsidy control section of the SPFM.

Remuneration

132. **Remuneration, allowances and any expenses paid to the Chair and Board Members** must comply with the latest SG Pay Policy for Senior Appointments and any specific guidance on such matters issued by the Scottish Ministers.

133. **Staff pay, pensions and any severance payments** must be in line with the requirements of Public Sector Pay Policy and the responsibilities described in the section on NDPB Staff Management Responsibilities.

134. All individuals who would qualify as employees for tax purposes should be paid through the payroll system with **tax deducted at source**.

Banking and cash management

135. **Banking** arrangements must comply with the Banking section of the SPFM.

136. **Cash management** arrangements need to be addressed as well as overall budget management. Any grant in aid (i.e. the cash provided to BnG by the SG to support the allocated budget) for the year in question will be authorised by the Scottish Parliament in the annual Budget Act. BnG will normally receive monthly instalments based on updated profiles and information on unrestricted cash reserves and will not seek any payment in advance of need. BnG will keep its unrestricted cash reserves held during the year to the minimum level needed for efficient operation

and any relevant liabilities which have to be met at the year-end. Grant in aid not drawn down by the end of the financial year will lapse. BnG will not pay Grant-in-Aid into any restricted reserve it holds.

Helpful information

75. The Public Bodies Support Unit has produced a register of reporting requirements for devolved public bodies which will help in regard to compliance with certain legislative asks. Copies of the register can be obtained from the PBSU mailbox.

Annex A**Annex A: Specific Delegated Financial Authorities****If nothing agreed – put placeholder sentence for future discussion**

		Delegated Limit
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
Others as appropriate e.g. Guarantees etc. out with normal course of business Charges on assets Loans Grants Financial investments and equity shares Major investment programmes/ projects		

Below table is from BnG's current FD – This is currently being reviewed by Scottish Government Officials.

		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

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

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	8 Dàmhair 2026
Tìotal:	Aithisg air Còraichean Chloinne
Gnìomh a dhìth:	Airson Fiosrachadh
Àireamh pàipeir:	2.2
Neach-labhairt:	Calum Rothach, Ceann Foghlaim is Phlanaichean
Pàipearan-taic:	PT1 Aithisg air Còraichean Chloinne

1. Adhbhar

- 1.1. Airson fios a thoirt do Bhuill gu bheil oifigearan air crìoch a chur air Aithisg air Còraichean Chloinne Bhòrd na Gàidhlig agus airson ar dleastanasan reachdail a choileanadh thèid an aithisg fhoillseachadh air làrach-lìn Bhòrd na Gàidhlig.

2. Cùl-fhiosrachadh

- 2.1. Tha Cùmhnant nan Dùthchannan Aonaichte air Còraichean na Cloinne (UNCRC) na aonta eadar-nàiseanta laghail, a tha a' mìneachadh nan còraichean bunaiteach sìobhalta, poilitigeach, eaconamach, sòisealta agus cultarach aig gach pàiste.
- 2.2. Tha 14 Ùghdarrasan Poblach air ainmeachadh san Achd Cùmhnant nan Dùthchannan Aonaichte air Còraichean Chloinne (Corpachadh) (Alba) 2024, Bòrd na Gàidhlig nam measg.
- 2.3. Tha an t-Achd a' cur dleastanas air Bòrd na Gàidhlig gus aithisg air còraichean chloinne agus mar a tha am Bòrd a' coileanadh a chuid dhleastanasan reachdail fhoillseachadh gach trì bliadhna.
- 2.4. Tha an aithisg seo (PT1) a' buntainn ris an ùine eadar 16 Iuchar 2024 gu 21 Màrt 2026 agus thèid fhoillseachadh air làrach-lìn Bòrd na Gàidhlig.

3. Prìomh aithris

- 3.1. 'S e dleastanas corporra, laghail a th' ann a bhith a' cur an gnìomh ar cuid dleastanasan fon Achd UNCRC.
- 3.2. Feumaidh Bòrd na Gàidhlig a bhith cinnteach gu bheil a' bhuidheann a' beachdachadh air còraichean chloinne nuair a thathas a' dèanamh co-dhùnaidhean agus feumaidh seo a bhith follaiseach tro shiostaman na buidhne.
- 3.3. Gu ruige seo, tha Bòrd na Gàidhlig air a bhith a' cur an gnìomh ar dleastanasan tro dhòighean eadar-dhealaichte a leithid:

- Aontaidhean maoineachaidh: Mar chumha maoineachaidh, feumaidh com-pàirtichean lìbhrigidh agus pròiseactan a gheibh taic a chaidh a dhealbhadh do chlann a bhith a rèir bun-inbhean nàiseanta agus feumaidh iad fios a chur ann mu na Poileasaidhean Dion no Sàbhailteachd Chloinne aca.
- Stiùireadh airson sgeamaichean maoineachaidh: tha iomradh sònraichte air an UNCRC san Stiùireadh airson Tabhartasan nan Tràth-bhliadhnaichean.
- Cothroman trèanadh: a bhith a' tabhann trèanadh do sholar 0-3 gus dèanamh cinnteach gu bheil àrainneachd shàbhailte, àrd-inbhe ri fhaighinn do luchd-cleachdaidh.
- A' cur an gnìomh ar dleastanasan mar Phàrant Corporra.

3.4. Aig a' cheart àm, thathas mothachail gu bheil adhartas a bharrachd ri dhèanamh agus tha sinn ag obair a dh'ionnsaigh ath-cheumannan a bhios a' teannachadh ar n-eòlais agus a' cur còraichean chloinne aig teas meadhan co-dhùnaidhean na buidhne, a' gabhail a-steach:

- Buidheann-stiùiridh a stèidheachadh taobh a-staigh na buidhne.
- Trèanadh a lìbhrigeadh do gach neach-obrach agus gach ball dhen Bhòrd-stiùiridh.
- Ag iarraidh air barrachd aithris bho chom-pàirtichean lìbhrigidh air ciamar a tha iadsan a' dèanamh cinnteach gu bheil iad a' cur an UNCRC an gnìomh.
- A' leasachadh siostaman agus modhan obrach na buidhne a thaobh pàipearan chomataidhean agus pròiseasan co-dhùnaidh taobh a-staigh na buidhne.

4. Moladh

4.1. Thathas ag iarraidh air Buill toirt fa-near dhan fhiosrachadh sa phàipear seo.

5. Prìomh Bhuaidhean Ro-innleachdail

5.1. **Buaidhean air Ionmhas:** Bidh buaidh ionmhais a thaobh trèanadh taobh a-staigh a' bhuidseit airson 26/27.

5.2. **Buaidhean air Luchd-obrach:**

- Bidh am Manaidsear Foghlaim a' toirt stiùir air an obair seo.
- Bidh luchd-obrach eile an lùib na buidhne-stiùiridh a thèid a stèidheachadh taobh a-staigh Bhòrd na Gàidhlig.

5.3. **Buaidhean air Trèanadh:** Bidh trèanadh ri fhaighinn do gach neach-obrach is gach ball dhen Bhòrd-stiùiridh

5.4. **Ceanglaichean ri Amasan Ro-innleachadh agus Corporra:** Tha an obair seo a' cur ri Prìomh Chomharran Coileanaidh (PCC) bho Phlana Corporra Bhòrd an Gàidhlig: gu sònraichte PCC6 - Tha Bòrd na Gàidhlig èifeachdach na dhleastanas agus tha e a' cur ri lìbhrigeadh Plana Nàiseanta na Gàidhlig 4.

5.5. **Buaidhean air Cliù:** Cuiridh an obair seo ri cliù Bòrd na Gàidhlig.

5.6. **Buaidhean air Slàinte is Sàbhailteachd:** Cha bhi gin ann.

5.7. **Buaidhean Laghail:** Achd Cùmhnant nan Dùthchannan Aonaichte air Còraichean Chloinne (Corpachadh) (Alba) 2024

5.8. **Buaidhean air Co-ionannachd:** Cha bhi gin ann.

5.9. **Buaidhean air an Àrainneachd:** Cha bhi gin ann.

6. Ceanglaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	☒	Clann is Òigridh	☒
Cultar	☒	Coimhearsnachdan	☒
Àrainneachd	☐	Bochdainn	☒
Slàinte	☒	Eadar-nàiseanta	☐
Foghlam	☒	Eaconamaidh	☐
Gnothachasan soirbheachail is ùr-ghnàthach			
☐			

7. Cùrsa Riaghlachais

7.1. Dh'aontaich an Sgioba Àrd Stiùiridh ri susbaint a' phàipeir seo air 12 Lùnastal 2026.

8. Dearbhadh air Cuairteachadh Sgrìobhainn

8.1. Tha am pàipear seo ri breithneachadh air san t-seisean fhosgailte den choinneimh.

**UNITED NATIONS CONVENTION
ON THE RIGHTS OF THE CHILD**

**AITHISG AIR
CÒRAICHEAN
CHLOINNE**

Bòrd na Gàidhlig,
Taigh a' Ghlinne Mhòir,
Rathad na Leacainn.
Inbhir Nis,
IV3 8NW

+44 [0] 1463 225 454
oifis@gaidhlig.scot
www.gaidhlig.scot

BÒRD NA GÀIDHLIG

Is e Bòrd na Gàidhlig a' phrìomh bhuidheann phoblach ann an Alba a tha an urra ri a bhith a' cur air adhart leasachadh na Gàidhlig, a' gabhail a-steach a bhith a' toirt comhairle do Mhinistearan na h-Alba air cùisean Gàidhlig a' gabhail a-steach foghlam.

Is e an t-amas againn gum bi a' Ghàidhlig air a faicinn is air a cluinntinn gu làitheil air feadh na h-Alba, chun na h-ìre 's gum bi i air a h-aithneachadh mar phàirt bunaiteach de bheatha muinntir na h-Alba agus mar chànan prìseil a tha a' cur ri cultar is eaconamaidh na dùthcha.

DÈ A TH' ANN AN AITHISG AIR CÒRAICHEAN CHLOINNE?

Tha Achd Cùmhnant nan Dùthchannan Aonaichte air Còraichean Chloinne (Corpachadh) (Alba) 2024 a' cur dleastanas air buidhnean poblach gus aithisg air còraichean chloinne fhoillseachadh. Tha seo a' mìneachadh na h-obrach a rinn a' bhuidheann gus dèanamh cinnteach gu bheil còraichean chloinne air an dìon fon UNCRC. Tha an aithisg seo airson an àm eadar 16 Iuchar 2024 agus 31 Màrt 2026.

DÈ TH' ANNS AN UNCRC?

Tha Cùmhnant nan Dùthchannan Aonaichte air Còraichean na Cloinne (UNCRC) na aonta eadar-nàiseanta a tha ceangailteach fon lagh, a tha a' mìneachadh nan còraichean sìobhalta, poilitigeach, eaconamach, sòisealta agus cultarach aig gach pàiste, ge b' e dè an cinneadh no creideimh a th' aca no dè na comasan a th' aca.

Chaidh gabhail ri Bile an UNCRC (Corpachadh) (Alba) gu h-aona-ghuthach ann am Pàrlamaid na h-Alba san Dùbhlachd 2023 agus chaidh a chur an gnìomh air 16 Iuchar 2024. Dhaingnich Riaghaltas na h-Alba gu bheil an UNCRC aig cridhe gealltanas Riaghaltas na h-Alba gus dèanamh cinnteach gum bi an toiseach tòiseachadh as fheàrr aig a' chlann agus na h-òigridh uile nam beatha, ge b' e dè an suidheachadh anns a bheil iad.

Tha 54 altan anns an UNCRC agus tha ceithir prionnsabalan stiùiridh ann a tha a' ruith tro na h-altan sin air fad:

- 1.Neo-lethbhreith (Alt 2)
- 2.Leas a' phàiste (Alt 3)
- 3.Còir air beatha, mairsinn agus leasachadh (Alt 6)
- 4.Spèis airson beachdan an leanaibh (Alt 12)

Airson adhbharan aithris, tha sinn air beachdachadh air na leanas:

- Solarachadh
- Dìon
- Com-pàirteachadh

SOLARACHADH

COTHROM AIR FOGHLAM GÀIDHLIG, COTHROMAN CLUICHE IS CULTARAIL

PLANA NÀISEANTA NA GÀIDHLIG

Fo Achd na Gàidhlig (Alba) 2005 (an Achd) tha dleastanas air Bòrd na Gàidhlig plana nàiseanta na Gàidhlig ullachadh agus a chur a-steach gu Ministearan na h-Alba gach còig bliadhna. Tha gealltanasan ann am Plana Nàiseanta na Gàidhlig 2023-2028 ann an diofar raointean a tha a' cuideachadh gus cothrom a thoirt do chloinn air cothroman tro mheadhan na Gàidhlig:

- A' cur ri cleachdadh is ionnsachadh na Gàidhlig ann am Foghlam, 0-18
- A' cur ri cleachdadh is ionnsachadh na Gàidhlig ann an Coimhearsnachdan
- A' cur ri cleachdadh agus ionnsachadh na Gàidhlig ann an Dachaighean

STIÙIREADH REACHDAIL MU FHOGHLAM GÀIDHLIG

Tha Bòrd na Gàidhlig a' leantainn orra a' toirt seachad comhairle agus taic do dh'Ùghdarrasan Ionadail a tha a' toirt seachad Foghlam Gàidhlig. Iarraidh sinn air gach Ùghdarras Ionadail cumail ri ullachaidhean Achd an Fhoghlaim (Alba) 2016, a tha air am mìneachadh anns an Stiùireadh Reachdail airson Foghlam Gàidhlig, agus gealltanasan a chur anns na Planaichean Gàidhlig reachdail aca gus:

- Foghlam Gàidhlig a bhrosnachadh agus gus taic a chumail ris

Tha seo a' cuideachadh gus dèanamh cinnteach gu bheil barrachd chloinne, dhaoine òga agus am pàrantan/luchd-cùraim mothachail gu bheil Foghlam Gàidhlig na roghainn agus gu bheil e fosgailte do na h-uile.

A bharrachd air seo, tha na cumhachan ann an Achd an Fhoghlaim (Alba) 2016, a tha a' toirt cothrom do phàrantan pàrantan foghlam bun-sgoile tro mheadhan na Gàidhlig iarraidh ann an sgìrean far nach eil e ri fhaighinn an-dràsta, a' cur gu ìre ri faotainneachd FtG aig ìre na bun-sgoil, gus am bi e nas ruigsinniche.

SOLAR TRÀTH-BHLIADHNAICHEAN GÀIDHLIG (0-3)

Tha Bòrd na Gàidhlig air leantainn air a' toirt maoineachadh do Bhuidhnean Tràth-bhliadhnaichean Gàidhlig air feadh na h-Alba, gus dèanamh cinnteach gu bheil cothrom leantainneach aig clann agus an teaghlaichean air cothroman cluiche is ionnsachaidh taobh a-staigh nan coimhearsnachdan aca. Tha sinn cuideachd air maoineachadh a thoirt do Chomann nam Pàrant Nàiseanta agus do dh'Ùghdarrasan Ionadail gus luchd-obrach cluiche fhastadh gus taic a chumail ris an roinn seo.

PÀRANT CORPORRA

Tha Bòrd na Gàidhlig air a shònrachadh gu laghail mar Phàrant Corporra fo Achd na Cloinne is na h-Òigridh (Alba) 2014. Tha seo a' ciallachadh gu bheil dleastanasan reachdail againn ri choileanadh a thaobh dhaoine òga a tha no a bha ann an cùram. Mar Phàrant Corporra tha dleastanas aig Bòrd na Gàidhlig a bhith:

- A' beachdachadh gu h-iomchaidh air cùisean a dh'fhaodadh, no nach fhaodadh, droch bhuaidh a thoirt air sunnd chloinne is dhaoine òga.
- A' measadh feumalachdan na cloinne is nan daoine òga sin a thaobh nan seirbheisean agus na taic a bhios e a' toirt seachad.
- Ag adhartachadh leas na cloinne is nan daoine òga sin.
- Gus feuchainn ri cothroman a thoirt dhan chloinn is do na daoine òga sin pàirt a ghabhail ann an gnìomhachdan a tha air an dealbhadh gus an sunnd a bhrosnachadh.

Gheibh luchd-obrach is buill a' bhùird uile aig Bòrd na Gàidhlig uile trèanadh ann am Pàrantachd Chorporra gus dèanamh cinnteach gu bheil na sgilean iomchaidh aig a h-uile duine taobh a-staigh na buidhne gus ar dleastanasan a choileanadh.

Feumaidh a h-uile buidheann agus pròiseact a gheibh maoineachadh bho Bhòrd na Gàidhlig beachdachadh air, agus aithris a dhèanamh air, mar a bheir iad taic do na h-amasan a tha air am mìneachadh ann an Achd na Cloinne is na h-Òigridh (Alba).

COM-PÀIRTEACHADH

AG ÈISTEACHD RI BEACHDAN CHLOINNE IS DHAOINE ÒGA

PLANA NÀISEANTA NA GÀIDHLIG

Ged nach bi Bòrd na Gàidhlig a' toirt seachad seirbheisean gu dìreach do chloinn, obraichidh sinn gu gnìomhach leis na com-pàirtichean lìbhrigidh againn agus leis na na buidhnean a gheibh maoineachadh gus dèanamh cinnteach gu bheilear a' beachdachadh gu gnìomhach air còraichean chloinne ann am planadh is lìbhrigeadh a h-uile pròiseact.

Choimisean Bòrd na Gàidhlig rannsachadh mu fhoghlam Gàidhlig aig ìre na h-àrd-sgoile ann an Alba ann an 2025. Mar phàirt de seo, bha conaltradh dìreach aig luchd-rannsachaidh ri daoine òga gus na beachdan aca a shireadh. Gheibhear fiosrachadh san aithisg mu dheireadh: [Gaelic-medium Secondary Education: Assessment and Recommendations for Improvement](#).

DÌON

A' CUMAIL CLANN SÀBHAILTE FHAD 'S A THA IAD A' GABHAIL PÀIRT ANN AN COTHROMAN GÀIDHLIG

Tha còir aig clann agus am pàrantan/luchd-cùraim a bhith a' faireachdainn sàbhailte fhad 's a tha iad a' gabhail pàirt ann an gnìomhachdan a tha air am maoineachadh le Bòrd na Gàidhlig. Obraichidh sinn leis na com-pàirtichean agus pròiseactan maoinichte againn uile gus dèanamh cinnteach gun tachair seo.

Tha trì prìomh mhaoinean aig Bòrd na Gàidhlig a tha fosgailte do dhiofar bhuidhnean: Sgeama Tabhartasan Tràth-bhliadhnaichean na Gàidhlig, Taic Freumhan Coimhearsnachd agus Maoin nam Planaichean Gàidhlig. Mar chumha maoineachaidh, feumaidh com-pàirtichean lìbhrigidh agus pròiseactan a gheibh taic a chaidh a dhealbhadh do chlann a bhith a rèir bun-inbhean nàiseanta agus feumaidh iad fios a chur ann mu na Poileasaidhean Dìon no Sàbhailteachd Chloinne aca. Tha iomradh sònraichte air an UNCRC anns an Stiùireadh airson Sgeama Tabhartasan nan Tràth-bhliadhnaichean.

Bidh Bòrd na Gàidhlig ag obair gu dlùth le buidhnean saor-thoileach agus le com-pàirtichean nan Tràth-bhliadhnaichean gus cothroman trèanaidh a bhrosnachadh agus a lìbhrigeadh do stiùirichean-cluiche agus do bhuill comataidh gus dèanamh cinnteach gu bheil buidhnean a' toirt seachad àrainneachd àrd-inbhe, shàbhailte. Am measg an trèanaidh a chaidh a thabhann rè an àm aithris, bha: Mothachadh air Dìon Coimhearsnachd, Slàinte is Sàbhailteachd agus Co-ionannachd is Iomadachd.

NA H-ATH-CHEUMAN

- Cumaidh Bòrd na Gàidhlig air a' leasachadh na h-obrach a rinn sinn eadar 2024 agus 2026.
- Nì sinn cinnteach gum bi an stiùireadh uile air sgeamaichean maoineachaidh a' gabhail a-steach iomraidhean air UNCRC agus dleastanasan co-cheangailte riutha airson tagraichean.
- Bheir sinn air gach com-pàirtiche lìbhrigidh buntainneach a tha a' faighinn maoineachadh, agus a tha a' solarachadh sheirbheisean do chloinn agus do dhaoine òga, aithris a dhèanamh air mar a tha iad a' cur an UNCRC an gnìomh, a' gabhail a-steach mar a tha iad air com-pàirteachadh le clann agus daoine òga gus am beachdan a shireadh agus mar a tha iad air feart a thoirt orra.
- Leabaichidh sinn beachdachadh air an UNCRC agus na dleastanasan co-cheangailte anns na modhan-obrach againn a thaobh pàipearan chomataidhean agus pròiseasan co-dhùnaidh taobh a-staigh na buidhne.

- Leudaichidh sinn a’ chomhairle a bheir sinn do Riaghaltas na h-Alba agus do bhuidhnean poblach eile a thaobh mar a neartaichear cruthachadh agus lìbhrigeadh phoileasaidhean, gus dèanamh cinnteach gun tèid còraichean chloinne a tha a’ bruidhinn na Gàidhlig a dhìon agus gun tèid am mion-chànan dhùthchasach ann an Alba a bhrosnachadh.
- Bheir sinn trèanadh a bharrachd do luchd-obrach agus do bhuill bùird air an UNCRC gus dèanamh cinnteach gum bi a’ bhuidheann air fad a’ tuigsinn agus a’ cur an gnìomh ar dleastanasan.
- Stèidhichidh sinn buidheann stiùiridh taobh a-staigh na buidhne gus ar dleastanasan co-cheangailte ri UNCRC a thoirt air adhart.

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	8 Dàmhair 2026
Tìotal:	Aithisg Ionmhais
Gnìomh a dhìth:	Airson Deasbad
Àireamh pàipear:	3.1
Neach-labhairt:	Nicola Pearson, Ceann an Ionmhas is Cùisean Corporra
Pàipearan taic:	PT1 Aithisg Ionmhais

1. Adhbhar

- 1.1. Is e fiosrachadh a thoirt dhan Bhòrd air an t-suidheachadh ionmhasail mar a bha e air 31 Lùnastal 2026 adhbhar a' phàipeir seo.

2. Cùl-fhiosrachadh/Prìomh aithris

- 2.1. Ann an 2026/27 tha buidseat iomlan de £6,371k.
- 2.2. Chaidh suim a bharrachd de £46k, bho Riaghaltas na h-Alba, a chur ris a' bhuidseit gus pàigheadh gu Stòrlann airson màl An Tosgan.
- 2.3. Gu 31 Lùnastal 2026, bha fo-chosgais de £371k ann, mu 12% den bhuidseat iomlan.
- 2.4. Tha fo-chosgais anns a' Bhuidseat Leasachaidh air sgàth loidhne-tìm pàigheadh thabhartasan.
- 2.5. Tha fo-chosgais ann an Cosgaisean Luchd-obrach air sgàth dhreuchdan bàna agus clàr-ama fastaidh.
- 2.6. Tha Cosgaisean Obrachaidh Eile lom air sgàth cuid fo-chosgaisean agus cuid tar-chosgaisean.
- 2.7. Tha dùil ri làn-chosgais Tabhartais gus Cuideachadh ro dheireadh na bliadhna ionmhais.

3. Moladh

- 3.1. Thathar ag iarraidh air buill a' Bhùird-stiùiridh:
 - Am fiosrachadh a thoirt fa-near agus deasbad mun aithisg.

4. Prìomh Bhuidhean Ro-innleachdach

- 4.1. Buidhean air Ionmhas: Mar a chaidh a mhìneachadh gu h-àrd.
- 4.2. Buidhean air Luchd-obrach: Chan eil buaidh ann.
- 4.3. Buidhean air Trèanadh: Chan eil buaidh ann.
- 4.4. Ceanglaichean ri Amasan Ro-innleachadh agus Corporra: Gum bi ar n-obair a' fiosrachadh agus a' toirt buaidh air leasachadh na Gàidhlig agus air poileasaidhean a bheir buaidh air a Ghàidhlig.
- 4.5. Buidhean air Cliù: Tha e cudromach gun lean Bòrd na Gàidhlig air adhart a' dearbhadh gu bheil e a' riaghladh an ionmhais aige gu h-èifeachdach.
- 4.6. Buidhean air Slàinte is Sàbhailteachd: Chan eil buaidh ann.
- 4.7. Buidhean air Laghail: Chan eil buaidh ann.
- 4.8. Buidhean air Co-ionannachd: Chan eil buaidh ann.
- 4.9. Buidhean air an Àrainneachd: Chan eil buaidh ann.

5. Ceanglaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	☐	Clann is Òigridh	☐
Cultar	☐	Coimhearsnachdan	☐
Àrainneachd	☐	Bochdainn	☐
Slàinte	☐	Eadar-nàiseanta	☐
Foghlam	☐	Eaconamaidh	☐
Gnothachasan soirbheachail is ùr-ghnàthach ☒			

6. Cùrsa Riaghlachais

- 6.1. Thug an Sgioba Àrd Stiùiridh fa-near don phàipear seo air 24 Sultain 2026.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

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

31 August 2026

Year to date			Full year		
Budget	Actual	Variance	Budget	Projection	Variance
£	£	£	£	£	£

Funding / Income

Cash brought forward	5,000	5,000	0	5,000	5,000	0
Grant in Aid - baseline	(3,250,000)	(3,250,000)	0	6,325,000	6,325,000	0
GIA additional funding	(46,000)	(46,000)	0	46,000	46,000	0
Total Budget	(3,296,000)	(3,296,000)	0	6,371,000	6,371,000	0

Development

Delivery Partners	1,563,700	1,460,424	(103,276)	2,734,310	2,657,089	(78,221)
Projects	37,000	17,500	(19,500)	146,000	189,750	43,750
Officers	365,275	299,210	(66,065)	605,000	605,126	126
Gaelic Plans Fund	290,700	192,886	(97,814)	520,000	520,521	521
Community Schemes	140,291	95,781	(44,510)	390,690	423,514	33,824
Data & Research Commissioning	0	0	0	45,000	45,000	0
Total Development	2,396,966	2,065,801	(331,165)	4,441,000	4,441,000	(0)

Operating Costs

Staff Costs	587,000	548,092	(38,908)	1,438,000	1,335,180	(102,820)
Training	3,667	4,358	691	20,000	20,000	0
Premises Costs	58,600	52,470	(6,130)	108,000	108,047	47
Travel & Subsistence	24,285	30,622	6,337	56,000	72,196	16,196
IT Costs	48,095	46,414	(1,681)	137,000	153,572	16,572
Professional Fees	32,262	34,270	2,008	100,000	167,108	67,108
Other Costs	29,938	27,664	(2,274)	71,000	73,897	2,897
Total Operating Costs	783,847	743,890	(39,957)	1,930,000	1,930,000	(0)
Total Expenditure	3,180,813	2,809,691	(371,122)	6,371,000	6,371,000	(0)

Meeting:	Board Meeting
Date:	8 October 2026
Title:	Delegated Financial Authority
Action Required:	For Information
Paper number:	3.2
Spokesperson:	Nicola Pearson, Head of Finance & Corporate Affairs
Appendices:	PT1 Scheme of Delegated Financial Authority Limits

1. Purpose

1.1. The purpose of this paper is to review the Delegated Financial Authority in place.

2. Background/Main points

2.1. PT1 shows the updated document following the change of delegated authority limits pertaining to grant payments.

2.2. This was approved by the Board on 25 June 2026.

3. Recommendation

3.1. Board members are requested to:

- Note the information.

4. Main Strategic Impacts

4.1. Impact on Finance: No changes to current processes.

4.2. Impact on Staff: No changes to current processes.

4.3. Impact on Training: N/A

4.4. Links to Corporate Aims: Our work informs and influences Gaelic development and policies which impact on Gaelic.

4.5. Impacts on Reputation: It is important that BnG continues to demonstrate effective management of its finances.

4.6. Impacts on Health and Safety: N/A

4.7. Legal Impacts: N/A

4.8. Impacts on Equality: N/A

4.9. Impacts on the Environment: N/A

5. Links to the National Performance Framework

Human Rights	☐	Children and Young People	☐
Culture	☐	Communities	☐
Environment	☐	Poverty	☐
Health	☐	International	☐
Learning	☐	Economy	☒
Successful Innovative Businesses	☒		

6. Governance Route

6.1. N/A

7. Confirmation of Circulation of Document

7.1. This is an open paper.

Bòrd na Gàidhlig

SCHEME OF DELEGATED FINANCIAL AUTHORITY LIMITS

1. Purpose

All expenditure incurred by Bord na Gaidhlig 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.

Bord na Gaidhlig 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 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, Bord na Gaidhlig, 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

Date of signing 25 June 2026

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 £75K - Board
- Greater than £0, equal to or less than £75K - 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 Board

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 Board.

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 £75K at Board and £75K 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 Board'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 Bord (Bank Requirement) designates those empowered to sign cheques.
2. Payroll: The processed payroll must be authorised by the Ceannard before employee bank accounts can be credited.
3. Payroll payments in a financial year cannot exceed amount allocated by the Scottish Government.
4. Procedure for processing an online payment: Finance Administrator would set up payment on system then the Head of Finance and Corporate Affairs or Accountable Officer would authorise payment.

ASSETS

Acquisition of Assets/Investments

- Greater than £0-Accountable Officer

Disposal of Assets

- Greater than £0-Accountable Officer

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

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	8 Dàmhair 2026
Tìotal:	Prìomhachasan is riaghailtean sgeama Taic Freumhan Coimhearsnachd 2027-29
Gnìomh a dhìth:	Ri aontachadh
Àireamh pàipeir:	3.3
Neach-labhairt:	Iain Mac a' Mhaoilein, Stiùiriche Leasachaidh
Pàipearan-taic:	PT1 – Aithisg adhartais air sgeama TFC 2024-26

1. Adhbhar

- 1.1. A' sireadh aonta bho Buill ri prìomhachasan is riaghailtean sgeama Taic Freumhan Coimhearsnachd 2027-29.

2. Cùl-fhiosrachadh

- 2.1. Tha sgeama Taic Freumhan Coimhearsnachd air a ruith o chionn 2008, mar prìomh sgeama maoineachaidh aig Bòrd na Gàidhlig gus taic a chumail ri bhuidhnean coimhearsnachd.
- 2.2. Fhuair 54 buidhnean taic-airgid tron sgeama Taic Freumhan Coimhearsnachd 2026-28, le taic £217,120 air aontachadh, is fhuair 48 buidhnean taic tron sgeama 2025-27, le taic £208.730. [Gheibhear iomradh air pròiseactan uile a fhuair taic o 2014 tro 360Giving/GrantNav.](#)
- 2.3. Gheibhear aithisg air mar a chaidh le sgeama Taic Freumhan Coimhearsnachd 2024-26 an cois mar PT1.

3. Prìomh aithris

- 3.1. Thathar a' moladh gun tèid sgeama Taic Freumhan Coimhearsnachd (TFC) a ruith a-rithist mar sgeama thairis air dà bhliadhna, 2027-29, gus cothrom a thoirt seachad do bhuidhnean coimhearsnachd agus daoine fa leth taic-airgid iarraidh gus pròiseactan ionadail a ruith.
- 3.2. Thathar air faicinn gu ruige seo le dòigh-obrach dà bhliadhna gu bheil seo air barrachd sùbailteachd a thoirt seachad do bhuidhnean a tha air a bhith a' ruith phròiseactan, is air leigeil leotha ionnsachadh bho shoirbheachas/dùbhlàn sa chiad bhliadhna de na pròiseactan aca gus toraidhean nas fheàrr a chur an gnìomh san dàrna bhliadhna.
- 3.3. Tha an dòigh seo cuideachd a' ciallachadh gu bheil nas lugha de rianachd ann do dhaoine a tha mar as trice ag obair gu saor-thoileach, is seo a' ciallachadh gu bheil barrachd cothrom ann adhartas a dhèanamh sna pròiseactan aca.
- 3.4. As dèidh fheuchainn air an uiridh, thathar a' moladh gun tèid cumail oirnn le bhith tabhann cothrom do dhaoine fa-leth cur a-steach airson na sgeama (a bharrachd air

buidhnean coimhearsnachd) gus a bheil cothrom ann air pròiseactan a chur air dòigh aig ìre ìosal is gun bacadh rianachd a chur stad air cuid de dheagh bheachdan.

Atharrachaidhean bho sgeama 2025-27

- 3.5. Thathar a' moladh am-bliadhna àrdachadh a thoirt air an suim a dh'fhaodar iarraidh tron sgeama bho £5,000 sa bhliadhna (no £10,000 airson pròiseact dà bhliadhna) gu £6,000 sa bhliadhna (no £12,000 airson pròiseact dà bhliadhna). Cha deach àrdachadh a dhèanamh air an suim a dh'fhaodadh iarraidh tron sgeama o chionn co-dhiù 15 bliadhna, is mar sin thathas den bheachd le buaidh atmhorachd gum bu chòir seo a thogail. Thèid sùil a thoirt air luach an airgid mar as àbhaist, is beachdachadh a-rithist gach bliadhna a bheil luach anns an suim seo a thogail.
- 3.6. A bharrachd air a seo, ma tha tuilleadh pròiseactan aig ìre freagarrach airson taic na tha ceadaichte a thaobh bhuidseat, thèid prìomhachas a thoirt seachad do phròiseactan a bhiodh bualadh air Sgìrean Cànan Sònraichte (no far a bheil comhairlean air moladh a dhèanamh gum bi seo air stèidheachadh).

Buidseat

- 3.7. Thathar an dùil aig an ìre seo gum bi buidseat an sgeama aig ìre coltach ris an sgeama a chaidh a libhrigeadh airson 2026-28, le mu £200,000 ri aontachadh sa chuairt ùir seo.
- 3.8. Cha bhi e comasach a bhith a' toirt seachad dearbhadh air buidseat deireannaich airson na sgeama ge-tà gus às dèidh cho-dhùnaidhean a dhèanamh air dreach bhuidseat Bhòrd na Gàidhlig 2027/28 sna mìosan ri thighinn, is seo a' crochadh cuideachd air buidseat na h-Alba ris a bheil dùil bho Riaghaltas na h-Alba..
- 3.9. Bidh dearbhadh air a' bhuidseat air a dhèanamh cuideachd mus bi co-dhùnaidhean deireannaich air iarrtasan aig an Sgioba Àrd-stiùiridh.

Prìomhachasan is measadh

- 3.10. Tha prìomhachasan an sgeama, a bhios air an cleachdadh gus pròiseactan a mheasadh, air ainmeachadh gu h-ìosal – is iad seo stèidhichte air amasan Plana Chorporra 2023-28 aig Bòrd na Gàidhlig agus a' cumail ri prìomhachasan Taic Freumhan Coimhearsnachd/Colmcille anns na bliadhnaichean a dh'fhalbh (is gun atharrachadh bho chuairt 2025-27 is 2026-28):
 - A' cumail taic ri tachartasan Gàidhlig ann an coimhearsnachdan agus air-loidhne
 - A' cumail taic ri pròiseactan is cothroman a tha brosnachadh dhaoine òga gus a' Ghàidhlig a chleachdadh còmhla
 - A' cumail taic ri pròiseactan a tha brosnachadh cleachdadh na Gàidhlig am measg theaghlaichean is eadar ghinealaichean
 - A' cumail taic ri ionnsachadh na Gàidhlig le inbhich sa choimhearsnachd
 - A' cumail taic ri pròiseactan a bhios a' togail cheanglaichean eadar luchd-labhairt na Gàidhlig is na Gaeilge (a' cumail taic ri lomairt Cholmcille)

3.11. Thairis air na prìomhachasan uile, bidh e cudromach gum bi iarrtas a' sealltainn gum bi deagh ìre de Ghàidhlig air a cleachdadh air feadh a' phròiseict, chun na h-ìre as àirde a tha comasach.

3.12. Thèid iarrtas a mheasadh cuideachd a rèir slatan-tomhais eile, a' gabhail a-steach:

- Inbhe is freagarrachd na pròiseict
- Cho math is a tha am pròiseact a' coileanadh amasan na maoine
- Comas na buidhne/neach a bhith a' lìbhrigeadh na pròiseact gu h-èifeachdach (a' gabhail a-steach rianachd is coileanadh dleastanasan aontaidhean taic-airgid)
- Comas na buidhne/neach a bhith a' tomhas is a' measadh buaidh is soirbheachas na pròiseict
- Mar a tha an t-iarrtas a' toirt seachad luach an airgid airson na suim air sireadh
- Mar a bhiodh am pròiseact a' gabhail fa-near dleastanasan sòisealta leithid lùghdachadh buaidh air an àrainneachd, brosnachadh co-ionannachd is cumail taic ri clann a tha ann/no air a bhith ann an cùram

3.13. Thathar a' moladh gum bi riaghailtean sònraichte ann dhan sgeama mar a leanas:

- Gu bheil an sgeama fosgailte do bhuidhnean coimhearsnachd, carthannasan is daoine fa leth ann an Alba a-mhàin
- Chan fhaod buidhnean poblach no Buidhnean Com-pàirteach Lìbhrigidh Bòrd na Gàidhlig a chur a-steach)
- Chan fhaod luchd-iarrtais ach 1 iarrtas a chur a-steach dhan sgeama (is chan fhaod iad taic iarraidh airson ùine mus bi aonta Taic Freumhan Coimhearsnachd eile a fhuair iad roimhe air chrìochnachadh)
- Chan fhaodar iarrtas a chur a-steach airson còrr is £12,000 (no £6,000 ma tha am pròiseact a' maireachdainn nas lugha na 12 mìosan, no ma tha iad nan daoine fa leth)
- Feumaidh gach neach-iarrtais co-dhiù 20% de na cosgaisean iomlan a thrusadh bho thùsan maoineachaidh eile air no taic neo-ionmhasail/in-kind

3.14. Thathar a' moladh mar chlàr-ama airson an sgeama:

- Air fhoillseachadh: Dàmhair 2026
- Ceann-latha airson iarrtas a chur a-steach: Meadhan na Dùbhlachd 2026 (amas air Dimàirt 15 Dùbhlachd)
- Measadh buill phannail: Faoilleach 2027
- Co-dhùnadh Sgioba-stiùiridh: tòiseach Gearran 2027
- Pròiseactan a' ruith: Màrt 2027 gus an Lùnastal 2029

4. Moladh

4.1. Thathar a' sireadh air Buill toirt fa-near dhan fhiosrachadh sa phàipear, is aontachadh:

- gum bi sgeama Taic Freumhan Coimhearsnachd air a ruith a rèir nam prìomhachasan is riaghailtean a tha air an cur an cèill sa phàipear seo.

5. Prìomh Bhuidhean Ro-innleachdail

- 5.1. **Buidhean air Ionmhas:** Bidh na molaidhean seo a' cleachdadh cuid de bhuidseat 2026/27 a thathar air cumail air ais airson an sgeama agus bidh na molaidhean air an dèanamh gus am bi an taic-airgid air a toirt seachad taobh-a-staigh buidseat 2027/28 (a tha fhathast ri dheasachadh is aontachadh). Bidh buaidh aig seo air buidseatan 2028/29 agus 2029/30 cuideachd.
- 5.2. **Buidhean air Luchd-obrach:** Bidh pannal-measaidh de luchd-obrach a' Bhùird an sàs ann a bhith a' measadh iarrtasan, a bharrachd air an sgioba maoineachaidh an sàs anns an rianachd.
- 5.3. **Buidhean air Trèanadh:** Cha bhi gin ann.
- 5.4. **Ceanglaichean ri Amasan Ro-innleachadh agus Corporra:** Bidh prìomhachasan an sgeama, is na pròiseactan air am maoineachadh, a' cur ri prìomhachasan bhon Phlana Chorporra 2023-28 aig Bòrd na Gàidhlig mar a leanas:
PCC 1 – Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a chleachdadh aig an taigh, san obair agus sna coimhearsnachdan aca
 - Cuir taic ri agus leasaich iomairtean Gàidhlig air-loidhne
 - Maoinich tachartasan Gàidhlig agus buidhnean com-pàirteachais a bhios a' libhrigeadh thachartasan GàidhligPCC4 – Barrachd taic do dh'ionnsachadh na Gàidhlig
- 5.5. **Buidhean air Cliù:** Bidh pròiseactan air am maoineachadh tron sgeama a' cur ri cliù na buidhne, is bidh e cur ri cliù cuideachd gu bheil cothroman air an leudachadh a-mach do dhaoine fa leth.
- 5.6. **Buidhean air Slàinte is Sàbhailteachd:** Cha bhi gin ann.
- 5.7. **Buidhean Laghail:** Thèid measadh a dhèanamh air iarrtasan a rèir riaghailtean subsadaidh, ach chan eilear an dùil aig an ìre seo gum bi mòran phròiseactan air a chomharrachadh mar shubsadaidh, is ma bhios, thèid dèiligeadh riutha ann an dòigh fhreagarrach.
- 5.8. **Buidhean air Co-ionannachd:** Bidh ceist ann am foirm-iarrtais an sgeama a' faighneachd a thaobh buaidh air co-ionannachd is mar a ghabhas co-ionannachd is dleastanasan eile a thaobh Obair Chothromach is Pàrantan Corporra a bhrosnachadh.
- 5.9. **Buidhean air an Àrainneachd:** Bidh ceist ann am foirm-iarrtais an sgeama a' faighneachd a thaobh buaidh air an àrainneachd is mar a thèid seo a lùghdachadh.

6. Ceanglaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	☐	Clann is Òigridh	☒
Cultar	☒	Coimhearsnachdan	☒
Àrainneachd	☐	Bochdainn	☐
Slàinte	☐	Eadar-nàiseanta	☐
Foghlam	☒	Eaconamaidh	☒
Gnothachasan soirbheachail is ùr ghnàthach	☒		

7. Cùrsa Riaghlachais

- 7.1. Dh'aontaich an Sgioba Àrd-stiùiridh ri susbaint a' phàipeir seo air 23 Sultain 2026.
- 7.2. Thèid tabhartasan fon sgeama seo aontachadh leis an Sgioba Àrd-stiùiridh, is cead aca tabhartasan aig ìre £75,000 no nas ìsle aontachadh a rèir an Sgeama Cumhachdan Tiomnaichte.

8. Dearbhadh air Cuairteachadh Sgrìobhainn

- 8.1. Tha am pàipear seo ri breithneachadh air san t-seisean fhosgailte den choinneimh.



Aithisg air Taic Freumhan Coimhearsnachd 2024-26

(Aig 22 Sultain 2026)

Prìomhachasan na sgeama

- ✓ A' brosnachadh cleachdadh na Gàidhlig am measg luchd-labhairt de dhiofar aoisean
- ✓ A' toirt cothrom do dhaoine òga le Gàidhlig an cànan a chleachdadh taobh-a-muigh na sgoile, colaiste no oilthigh
- ✓ A' dèanamh fòcas air taic a chumail ri sunnd dhaoine tro bhith a' cleachdadh na Gàidhlig
- ✓ A' brosnachadh no a' cumail taic ri teaghlaichean airson Gàidhlig a chleachdadh còmhla no aig an dachaigh
- ✓ A' cruthachadh chothroman do dh'inbich gus Gàidhlig ionnsachadh
- ✓ A' cur Gàidhlig air adhart mar phàirt de chomharrachaidhean agus tachartasan ionadail, nàiseanta is eadar-nàiseanta

Àireamh de phròiseactan

Iarrtasan	Pròiseactan a fhuair taic	Pròiseactan air crìochnachadh	Pròiseactan fhathast a' ruith	Pròiseactan nach deach air adhart
100	38	29 (76%)	8 (21%)	1 (3%)

Airgead

Iarrtas iomlan	Taic air aontachadh	Taic air a phàigheadh a-mach	Ri phàigheadh fhathast	Sàbhaladh
£648,835.26	£214,450	£185,019 (86%)	£16,178 (8%)	£13,253 (6%)

Cosgaisean iomlan	Luach taic BnG
£534,777.61	£1 -> £2.49

Àireamhan daoine an sàs

A' lìbhrigeadh			A' faighinn buannachd			Iomlan
Gàidhlig	Beurla	Iomlan	Gàidhlig	Beurla	Iomlan	
1,476	335	1,811	6,021	3,725	9,746	11,557

* 2 gun aithisg

Measadh air soirbheachas is luach na phròiseactan

An bheil am pròiseact air coileanadh na h-amasan a bha ann san iarrtas is gnìomhan BnG a bha dùil?			A bheil e coltach gun tug am pròiseact luach airson an airgid seachad?		
Fada nas fheàrr na bha dùil	0		Fìor deagh luach	0	
Nas fheàrr na bha dùil	8	21%	Deagh luach	8	21%
Aig an ìre a bha dùil	18	47%	Luach	16	42%
Nas miosa na bha dùil	9	24%	Luach gu ìre	12	32%
Fada na miosa na bha dùil	1	3%	Droch luach	0	
Gun aithisg a chur a-steach	2	5%	Gun aithisg a chur a-steach	2	5%

Mapa taic



Coinneamh:	Bòrd-stiùiridh
Ceann-là:	8 Dàmhair 2026
Tìotal:	Aithisg air PCCan a' Phlana Chorporra 2023-28
Gnìomh a dhìth:	Airson Deasbad
Àireamh pàipear:	4.1
Neach-labhairt:	Iain Mac a' Mhaoilein, Stiùiriche Leasachaidh
Pàipearan-taic:	Chan eil

1. Adhbhar

- 1.1. Airson fiosrachadh a thoirt do Bhuill a' Bhùird-stiùiridh mu adhartas le coileanadh nam prìomh chomharran coileanaidh a tha air aithneachadh anns a' Phlana Chorporra 2023-28 agus airson fios a thoirt seachad air an adhartas leis a' Phlana Gnìomh.

2. Cùl-fhiosrachadh/Prìomh aithris

- 2.1. Dh'aontaich an Riaghaltas ri Plana Nàiseanta 2023-28 anns an Dùbhlachd 2023 agus chaidh am Plana fhèin fhoillseachadh ron Nollaig 2023. Leis a sin cha deach am Plana Chorporra ùr aig Bòrd na Gàidhlig chun a' Bhùird-stiùiridh airson aonta chun a' Mhàirt 2024 agus an uair sin air adhart chun an Riaghaltas airson aonta foirmeil. Dh'aontaich an Riaghaltas ris a' Phlana Chorporra san t-Sultain 2024.
- 2.2. Tha adhartas mu choinneamh nan targaidean sa Phlana Chorporra far a bheil sinn an dùil a bhith aig an ìre seo. Chan eil sinn air raointean sam bith sa Phlana a chomharrachadh far a bheil sinn an dùil ri bacaidhean mòra a thaobh crìochnachadh. Ach, bidh na prìomh bhacaidhean co-cheangailte ri maoinachadh, com-pàirt luchd-ùidh ann am prìomh ro-innleachdan agus comas buidhne. Bithear a' cumail sùil orra sin uile tro ar pròiseasan cunnairt, agus tha iad nam prìomh amas aig an Sgioba-stiùiridh.
- 2.3. Tha an t-adhartas a chaidh a dhèanamh air na na Prìomh Chomharran Coileanaidh (PCC) anns a' Plana Chorporra airson 2023-28 ri fhaicinn sa chlàr gu h-ìosal:

PRÌOMH CHOMHARRA COILEANAIDH		Adhartas gu Lùnastal 2026
PCC1	Barrachd chothroman do dhaoine an cuid sgilean Gàidhlig a chleachdadh aig an taigh, san obair agus sna coimhearsnachdan aca	2 Phlana Gàidhlig Coimhearsnachd ann an Uibhist agus Iar Thuath Leòdhais ga cur an gnìomh agus adhartas ri fhaicinn. – taic air a chur ri Plana airson an t-Ealain Sgitheanach le iartas - Coinneamhan ris an Riaghaltas agus Comhairlean air Sgìrean Cànan Sònraichte agus adhartas ga dhèanamh air inbhean

		• 12 Prìomh bhuidhnean lìbhrigidh Gàidhlig a’ dèanamh adhartas air na Planaichean ro-innleachdail aca • Lìonra Oifigearan Leasachadh Gàidhlig a’ leantainn orra leis an obair aca – coinneamhan gach mìos. • 6 oifigearan air tòiseachadh cùrsa foghlam PGCert air leasachadh Gàidhlig as a choimhearsnachd aig UHI • Sgeamaichean tabhartasan a’ cumail taic ri tachartasan anns na coimhearsnachdan le 53 pròiseactan a faighinn taic tro sgeama Taic Freumhan Choimhearsnachd eadar 2026 agus 2028.
PCC2	Barrachd taic do sholar sna Tràth-bhliadhnaichean	• Sgeama thabhartasan tràth-bhliadhnaichean air a lìbhrigeadh (taic ri 29 buidhnean) • Pàipear air adhartas le ro-innleachd airson seirbheisean airson tràth-bhliadhnaichean a’ tighinn dhan bhùird.
PCC3	Brosnaich buannachdan Foghlam tro Meadhan na Gàidhlig (FtG) is Foghlam Luchd-ionnsachaidh (FLi)	• Maoineachadh ga thoirt seachad airson obair Chomann nam Pàrant. • Iarrtas phàrantan airson foghlam bun-sgoile tron Ghàidhlig (FBG) agus measaidhean gan dèanamh anns Na Crìochan, Luirg (A’ Ghàidhealtachd) agus Ceann Loch Ghilb (Earra-Ghàidheal). • Solar FBG ùr air fhosgladh ann an Loch Àlainn (An Lùnastal 2026). • Molaidhean a’ tighinn gu Bòrd-stiùiridh air gnìomhan mar thoradh air aithisg air FtG Àrd-sgoile (McLeod/Whannel).
PCC4	Barrachd taic do dh’ionnsachadh na Gàidhlig	• Taic ga thoirt seachad gu SMO airson FICE a thoirt air adhart mar dòigh adhartas air comasan a thomhais. • Fiosrachadh air an t-slighe air adhart airson Ro-innleachd Ionnsachaidh Inbheach air a’ chlàr aig a choinneimh seo dhen Bhòrd
PCC5	Tha barrachd àite aig a’ Ghàidhlig ann an aithne nàiseanta na h-Alba, aithne-dùthcha iom-fhillte is fhosgailte	• Stiùireadh Reachdail air Planaichean Gàidhlig ùr air aontachadh leis an Riaghaltas • Achd nan Cànan Albannach air aontachadh le Pàrlamaid na h-Alba agus adhartas ga dhèanamh ga chur an gnìomh • Taic maoineachaidh a bharrachd bhon Riaghaltas airson Sgeama Oifigearan ùr air a chleachdadh agus taic ga thoirt

		seachad airson 24 Buidhnean Coimhearsnachd. Sgeama Planaichean Gàidhlig a' toirt taic do Bhuidhnean aig a bheil Planaichean Gàidhlig.
PCC6	Tha Bòrd na Gàidhlig èifeachdach na dhreuchd ceannardais agus a' cur ri libhrigeadh Plana Nàiseanta na Gàidhlig 4 san fharsaingeachd	- Seirbheisean gan toirt seachad taobh a staigh a' bhuidseit mar a tha ri fhaicinn anns na cunntasan bliadhna - Freagairtean air an cur a-staigh air co-chomhairlean poblach - Frithealadh aig coinneamhan agus fòraman roinneil is nàiseanta

2.4. Tha adhartas math ga dhèanamh agus tha sin gar fàgail ann an suidheachadh làidir airson an àm ri teachd.

2.5. Aig ìre luchd-obrach tha Plana Gnìomh againn a tha manaidsearan a' toirt air adhart agus tha seo a ceangal an obair làitheil aig luchd-obrach a Bhùird ris na prìomhachasan as a Phlana Corporra agus a Phlana Nàiseanta.

3. Moladh

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

4. Prìomh Bhuidhean Ro-innleachdail

4.1. Buidhean air Ionmhas: Chan eil buaidh air ionmhas

4.2. Buidhean air Luchd-obrach: Tha am paipear a' toirt fa-near dhan obair a tha luchd-obrach a' Bhùird ris tron bhliadhna.

4.3. Buidhean air Trèanadh: Chan eil buaidh ann.

4.4. Ceanglaichean ri Amasan Ro-innleachadh agus Corporra: Tha an aithisg a' toirt iomradh air coileanadh amasan ro-innleachdail agus corporra

4.5. Buidhean air Cliù: Tha e riatanach gum bi sinn a' coileanadh nam PCCan agus tha seo a' toirt buaidh air cliù Bhòrd na Gàidhlig.

4.6. Buidhean air Slàinte is Sàbhailteachd: Chan eil gin ann.

4.7. Buidhean Laghail: Tha dleastanasan air Bòrd na Gàidhlig fo sgèith Achd na Gàidhlig (Alba) 2005.

4.8. Buidhean air Co-ionannachd: Chan eil buaidh ann.

4.9. Buidhean air an Àrainneachd: Chan eil buaidh ann.

5. Ceanglaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	☒	Clann is Òigridh	☒
Cultar	☒	Coimhearsnachdan	☒
Àrainneachd	☐	Bochdainn	☐
Slàinte	☒	Eadar-nàiseanta	☐
Foghlam	☒	Eaconamaidh	☐
Gnothachasan soirbheachail is ùr-ghnàthach	☒		

6. Cùrsa Riaghlachais

6.1. Thug an Sgioba-stiùiridh fa-near dhan phàipear seo air 23 Sultain 2026.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

7.1. 'S e pàipear fosgailte a tha seo.

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	8 Dàmhair 2026
Tìotal:	Foghlam agus Ionnsachadh
Gnìomh a dhith:	Airson Deasbad
Àireamh pàipear:	5.1
Neach-labhairt:	Calum Rothach, Ceannard Foghlaim is Phlanaichean
Pàipearan-taic:	Chan eil

1. Adhbhar

Tha am pàipear seo a' mìneachadh nam prìomh ùrachaidhean ro-innleachdail ann am foghlam agus ionnsachadh a rèir Prìomh Chomharra Coileanaidh 2 anns a' Phlana Corporra 2023-28 a thaobh ar n-obrach ann am brosnachadh buannachdan Foghlam tro Mheadhan na Gàidhlig (FtG) agus Foghlam Luchd-ionnsachaidh (FLi).

2. Cùl-fhiosrachadh/Prìomh aithris

2.1 Gnìomhan Bhòrd na Gàidhlig bhon aithisg Foghlam Àrd-sgoile tro Mheadhan na Gàidhlig: Measadh agus Molaidhean Leasachaidh

- Chaidh an aithisg rannsachaidh Foghlam Àrd-sgoile tro Mheadhan na Gàidhlig: Measadh agus Molaidhean Leasachaidh le Seumas Whannel agus leis an Ollamh Wilson McLeod fhoillseachadh air 13 Màrt 2026.
- Chaidh na molaidhean do Bhòrd na Gàidhlig anns an aithisg rannsachaidh a chur ann am pàipear chun a' Bhùird-stiùiridh air 12 Màrt 2026 agus chaidh aontachadh gun tilleadh oifigearan gu buill a' Bhùird le beachdan airson cuid de na prìomh mholaidhean sin a chur an gnìomh.
- 'S iad na leanas dà mholadh às na molaidhean sin a bheir Bòrd na Gàidhlig air adhart:
 - Thèid buidheann-obrach gheàrr-ùine a stèidheachadh le farsaingeachd de luchd-ùidh an sàs ann, oifigearan Riaghaltas na h-Alba nam measg, a bhios a' coimhead air: trusadh agus glèidheadh luchd-teagaisg, a' gabhail a-staigh cùrsaichean teagaisg, luchd-teagaisg a' gluasad bho FtB gu FtG agus bacaidhean/fuasglaidhean nas fharsaing eile. Thèid Cathraiche neo-eisimeileach fhasdadh airson a' bhuidheann seo a stiùireadh le taic bho luchd-obrach Bhòrd na Gàidhlig. Bheir Bòrd na Gàidhlig prìomh mholaidhean na buidhne-obrach gheàrr-ùine seo do Mhinistearan na h-Alba mar chomhairle.
 - Thèid conaltradh agus coinneamhan a chumail le ùghdarrasan ionadail gus bruidhinn air adhartas mu choinneamh foghlam àrd-sgoile agus molaidhean na h-aithisge.

2.2 Co-chomhairlean agus measaidhean air foghlam bun-sgoile tron Ghàidhlig (FBG)

- An-dràsta tha dà mheasadh reachdail gan dèanamh airson foghlam bun-sgoile tron Ghàidhlig (FBG). Tha measadh ga dhèanamh ann an sgìre Luirg ann an Cataibh ann an Comhairle na Gàidhealtachd agus tha measadh eile ga dhèanamh ann an sgìre Ceann Loch Gilb le Comhairle Earra-Ghàidheal is Bhòid. Thig an dà mheasadh iomlan reachdail seo gu ceann san Dàmhair agus tha Bòrd na Gàidhlig air freagairtean ullachadh air na co-chomhairlean a tha nam pàirt den mheasadh reachdail.

2.3 Dàta foghlaim 2025-26

- Thathas air dàta foghlaim 2025-2026 ullachadh agus thèid a chur air làrach-lìn Bhòrd na Gàidhlig aig deireadh na Sultaine.
- 'S iad cuid de na prìomh phuingeannan fiosrachaidh anns an dàta:
 - Gu nàiseanta tha na h-àireamhan iomlan ann am foghlam tro mheadhan na Gàidhlig (FtG) aig ìre bun-sgoile air lùghdachadh 0.23% eadar 2024/25 agus 2025/26, ach tha fàs 5.97% air a bhith ann an sgoilearan ann an Clas a h-aon.
 - Tha am fàs as motha aig ìre bun-sgoile (10.15%) air a bhith ann an Comhairle Baile Dhùn Èideann agus tha fàs 3.45% ri fhaicinn ann an Comhairle Earra-Ghàidheal is Bhòid. Thathas cuideachd a' faicinn fàs ann an sgìrean a leithid Rinn Friù agus Rinn Friù an Ear.
 - Gu nàiseanta tha na h-àireamhan iomlan ann am FtG aig ìre àrd-sgoile air àrdachadh 7.5% eadar 2024/25 agus 2025/26. Ach, ged a bha fàs anns na h-àireamhan iomlan, bha crìonadh 4.82% aig ìre AS4 eadar 2024/25 & 2025/26.
 - Tha crìonadh 6.60% air a bhith anns na h-àireamhan iomlan de sgoilearan a tha a' dèanamh Gàidhlig do luchd-ionnsachaidh aig ìre àrd-sgoile: 3487 ann an 2024/25 agus 3257 ann an 2025/26. Ged-thà, tha fàs ri fhaicinn ann an Comhairle nan Eilean Siar (12.68%).

2.4 Comhairle Chrìochan na h-Alba – Foghlam bun-sgoile tron Ghàidhlig (FBG)

- Chaidh tuairisgeul den dìth adhartais ann a bhith a' stèidheachadh FBG ann an Comhairle Chrìochan na h-Alba a thoirt gu buill a' Bhùird-stiùiridh aig an dà choinneamh bhùird mu dheireadh.
- Tha an Ceannard agus Ceannard Foghlaim is Phlanaichean air coinneachadh ri oifigearan Chomhairle Chrìochan na h-Alba bhon uair sin agus bithear a' coinneachadh a-rithist aig deireadh na Dàmhair.
- Tha Comhairle Chrìochan na h-Alba an dùil aithisg a thoirt do choinneamh den Làn-chomhairle air 5 Samhain a leigeas le buill taghte na Comhairle aontachadh air neo eas-

aontachadh ri stèidheachadh FBG anns an sgìre mheasaidh a chaidh a chomharrachadh aig àm a' Chiad Mheasaidh.

- Chan eil Comhairle Chrìochan na h-Alba air dèiligeadh ris an iarrtas seo airson FGB a rèir Stiùireadh Reachdail airson Foghlam Gàidhlig agus tha a' Chomhairle ag aideachadh gu bheil i ann an neo-ghèilleadh ris an Stiùireadh Reachdail agus, mar sin, roinn 13 (5) Achd an Fhoghlam (Alba) 2016.
- A rèir co-dhùnadh buill taghte na Comhairle air 5 Samhain ma dh'fhaodte gum bi aig Bòrd na Gàidhlig fhèin co-dhùnadh a dhèanamh air na h-ath-cheumannan a ghabhas am Bòrd. Cho luath 's a tha co-dhùnadh cinnteach na coinneimh air a sgaoileadh thig oifigearan Bhòrd na Gàidhlig ri buill a' Bhùird le moladh/molaidhean.

3. Moladh

- 3.1. Thathas ag iarraidh air Buill a' Bhùird toirt fa-near don fhiosrachadh sa phàipear.
- 3.2. Thathas ag iarraidh air Buill na molaidhean aig 2.1.3 aontachadh;
- 3.3. Thathas ag iarraidh air Buill aonta a chur ris a' mholadh gun till oifigearan a' Bhùird; thuca le ùrachadh fios air 5 Samhain 2026 mu cho-dhùnadh Comhairle Chrìochan na h-Alba.

4. Prìomh Bhuidhean Ro-innleachdach

- 4.1. Buidhean air Ionmhas: Tha buidseat air a chomharrachadh airson cathraiche neo-eisimeileach a chur os cionn buidheann-obrach ghèarr-ùine air cùisean foghlaim.
- 4.2. Buidhean air Luchd-obrach: Cùmaidh oifigearan a' Bhùird taic rianachd agus comhairle don bhuidhinn-obrach ghearr-ùine.
- 4.3. Buidhean air Trèanadh: Cha bhi gin ann.
- 4.4. Ceanglaichean ri Amasan Ro-innleachdach agus Corporra: Tha an obair seo a' cur ri Prìomh Chomharra Coileanaidh 3 ann am Plana Corporra Bhòrd an Gàidhlig: Brosnaich buannachdan Foghlam tro Mheadhan na Gàidhlig (FtG) agus Foghlam Luchd-ionnsachaidh (FLi).
- 4.5. Buidhean air Cliù: Tha e riatanach gum bi sinn a' coileanadh a' Phlana Chorporra agus a' Phlana Ghàidhlig Nàiseanta agus tha seo a' toirt buaidh air cliù Bhòrd na Gàidhlig.
- 4.6. Buidhean air Slàinte is Sàbhailteachd: Cha bhi gin ann.
- 4.7. Buidhean Laghail: Achd an Fhoghlaim (Alba) 2016, roinnean 12 agus 13.
- 4.8. Buidhean air Co-ionannachd: Cha bhi gin ann.
- 4.9. Buidhean air an Àrainneachd: Cha bhi gin ann.

5. Ceanglaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	☒	Clann is Òigridh	☒
Cultar	☐	Coimhearsnachdan	☒
Àrainneachd	☐	Bochdainn	☐
Slàinte	☐	Eadar-nàiseanta	☐
Foghlam	☒	Eaconamaidh	☐
Gnothachasan soirbheachail is ùr-ghnàthach			☐

6. Cùrsa Riaghlachais

6.1. Ghabh an Sgioba-stiùiridh fa-near a' phàipeir seo air 24 Sultain 2026.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

7.1. Tha am pàipear seo ri breithneachadh air san t-seisean fhosgailte den choinneimh.

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	8 Dàmhair 2026
Tìotal:	Pileat Nàiseanta Tràth-bhliadhnaichean
Gnìomh a dhith:	Airson Aontachadh
Àireamh pàipear:	5.2
Neach-labhairt:	Calum Rothach, Ceannard Foghlaim is Phlanaichean
Pàipearan-taic:	PT1 Pileat Nàiseanta 0-3 – Àrd-shealladh

1. Adhbhar

- 1.1. Airson aonta nam ball fhaighinn air molaidhean airson Pileat Nàiseanta Tràth-bhliadhnaichean a tha air ainmeachadh ann am Plana Corporra Bhòrd na Gàidhlig. Ann am Prìomh Chomharra Coileanaidh 2, Barrachd taic do sholar sna Tràth-bhliadhnaichean tha an t-amas: Thoir seachad comhairle do Phileat Nàiseanta Seirbhis Tràth-bhliadhnaichean Foghlam tro Mheadhan na G.

2. Cùl-fhiosrachadh/Prìomh aithris

- 2.1. Anns an *Aithisg Sgrùdaidh air Solar Tràth-bhliadhnaichean (0-3)* a rinn Wilson McLeod do Bhòrd na Gàidhlig san Dàmhair 2023 tha am moladh:

“Consideration should be given to expanding the role of CnP [Comann nam Pàrant (Nàiseanta)] in 0-3 delivery to encompass all of Scotland, with the Thig a Theagasg (sic) (*Chluich*) delivery model put in place to the extent practicable. This would require additional funding and careful evaluation of resource needs and delivery models.”

- 2.2. Tha Comann nam Pàrant air Oifigearan Tràth-bhliadhnaichean fhadstadh bho 2021 – 1 x Manaidsear agus 2 x 0.5 Oifigear. Thathas a’ cur taic ri Leòdhas agus na Hearadh agus sgìrean aig taobh deas na dùthcha (a’ gabhail a-staigh: Na Crìochan, Rinn Friù, Rinn Friù an Ear, Sruighlea, Glaschu, Àird Ruigh & Cille Bhrìghde an Ear). Tha iad cuideachd air taic a chumail ri lìbhrigeadh seiseanan trèanaidh aghaidh ri aghaidh do bhuidhnean 0-3 ann an Glaschu, Dùn Èideann agus Inbhir Nis.
- 2.3. Thòisich còmhraidhean le Comann nam Pàrant san t-Sultain an-uiridh air lìbhrigeadh pileat nàiseanta tràth-bhliadhnaichean agus gabhaidh Comann nam Pàrant seo os làimh le taic bho oifigearan Bhòrd na Gàidhlig. Thugadh pàipear air dreach pileat tràth-bhliadhnaichean gu coinneamh a’ Bhùird anns a’ Mhàrt am-bliadhna. Air caochladh adhbharan chan eil planaichean air gluasad air neo air tighinn gu buil mar a bhathas an dùil ach tha sinn aig ìre a-nis far a bheil Comann nam Pàrant air iarrtas a chur chun a’ Bhùird airson maoineachaidh.
- 2.4. Thathas ga mheas riatanach an àireamh de dh’oifigearan a tha a’ frithealadh bhuidhnean tràth-bhliadhnaichean a leudachadh gus piseach a thoirt air an roinn 0-3 agus bhithte an dùil ri càileachd nan seiseanan cluiche a neartachadh, agus na h-àireamhan de chloinn a tha an sàs ann an seiseanan fhàs. Cuideachd, bhithte a’ lùghdachadh an uallaich a th’ air comataidhean ionadail a tha air an cumail a’ dol gu

saor-thoileach le pàrantan airson solar tràth-bhliadhnaichean a chumail a' dol anns an sgìre aca.

3. Buidseat a' Phìleat Nàiseanta

- 3.1. Tha Comann nam Pàrant na roinn de Chomann na Gàidhlig (CnaG), ged a tha inbhe carthannais aige fa-leth. 'S e Comann na Gàidhlig a' bhuidheann air a bheil uallach airson fastadh oifigearan is maoineachadh nan gnìomhan aig Comann nam Pàrant.
- 3.2. Tha Comunn na Gàidhlig air taic-airgid £257,000 iarraidh airson leudachadh a thoirt air an sgioba tràth-bhliadhnaichean (0-3) aig Comann nam Pàrant airson 2 bhliadhna. Tha oifigearan a' leantainn air adhart le còmhraidhean le Comann nam Pàrant. Feumar mion-sgrùdadh a dhèanamh air an iarrtas maoineachadh agus air modalan lìbhrigidh, agus bidh oifigearan Bhòrd na Gàidhlig a' dèanamh làn-mheasadh air feumalachdan. Tha feum air tuilleadh obrach a thaobh a bhith a' leudachadh nan com-pàirteachasan pìleat agus a' coimhead air far am faodadh luach a bharrachd a bhith air a chur ris ann an raointean a leithid trèanadh.
- 3.3. Tro Thabhartasan Coitcheann chaidh £36,000 a thoirt do Chomhairle na Gàidhealtachd ann an 2025-26 airson taic ro-innleachdach 0-3 a thoirt seachad. Thathas a' moladh taic bliadhna eile a thoirt do Chomhairle na Gàidhealtachd suas chun an luchair 2027 aig ìre beagan nas lugha na seo. Thèid iarraidh air Comhairle na Gàidhealtachd iarrtas a chur chun a' Bhùird airson tabhartas 2026-27.
- 3.4. Thathas a' moladh gun tig còmhradh air adhart le Comunn na Gàidhlig airson planaichean-obrach agus targaidean nas mionaidiche iarraidh a fhreagras air meud agus leud na h-obrach san roinn tràth-bhliadhnaichean far am bi am pìleat ga chur an gnìomh. Cuideachd, thathas a' moladh gun aontaich Buill aonta foirmeil a chur an urra ris a' cheannard nuair a tha an obair seo air a thighinn gu crìch, cho fad' 's a tha am maoineachadh a dhith air a chumail taobh a-staigh a' bhuidseit chomharraichte.

4. Fiosrachadh a bharrachd

- 4.1. Tha sgeama Tabhartasan nan Tràth-bhliadhnaichean air ruith mar as àbhaist am-bliadhna agus cùmaidh an sgeama sin a' dol fhad 's a tha am Pìleat Nàisenta a' ruith.
- 4.2. Gu ruige seo, tha còmhradh farsaing air a bhith ann le Stiùiriche an Fhoghlaim aig Comhairle nan Eilean Siar (Am Mart 2026) agus chaidh coinneamh a chumail le Manaidsear Foghlaim na Gàidhlig (An t-Ògmhios 2026). Chuireadh a' chomhairle fàilte air barrachd taic airson solar 0-3 is iad mothachail gu bheil iarrtas ann airson a leithid.
- 4.3. Airson am Pìleat Nàiseanta a lìbhrigeadh a rèir a' chlàir-ama a tha ga chur romhainn thèid buidheann stiùiridh tràth-bhliadhnaichean Bhòrd na Gàidhlig a chur air chois a choinnicheas a h-uile seachdain gu deireadh na bliadhna.

5. Molaidhean

- 5.1. Thathas ag iarraidh air Buill toirt fa-near don fhiosrachadh sa phàipear, agus:
 - aonta a thoirt do chruth dreachd Pìleat Nàiseanta nan Tràth-bhliadhnaichean;

- aontachadh gun tòisich oifigearan Bhòrd na Gàidhlig air còmhraidhean nas fhoirmeil agus nas cunbhalach le Comhairle nan Eilean Siar agus Comhairle na Gàidhealtachd air lìbhrigeadh a' Phàileit Nàiseanta;
- aontachadh aonta foirmeil fhàgail an urra ris a' Cheannard nuair a tha an obair mion-sgrùdaidh air planaichean, targaidean agus buidseat air a thighinn gu crìch.
- aontachadh gun tig ùrachadh-fios air adhartas ullachadh a' Phàileit Nàiseanta Tràth-bhliadhnaichean gu coinneamh a' Bhùird san Dùbhlachd.

6. Prìomh Bhuaidhean Ro-innleachdadh

- 6.1. Buidhean air Ionmhas: Tha seo taobh a-staigh buidseat 2026/27 agus bidh seo comasach a rèir planadh ionmhais 2027/28 agus 2028/29.
- 6.2. Buidhean air Luchd-obrach: Cha bhi gin ann.
- 6.3. Buidhean air Trèanadh: Bidh oifigearan Bhòrd na Gàidhlig a' leantainn orra a bhith an sàs ann an lìbhrigeadh seiseanan trèanaidh do bhuidhnean tràth-bhliadhnaichean.
- 6.4. Ceanglaichean ri Amasan Ro-innleachadh agus Corporra: Tha seo a' buntainn gu sònraichte ri Prìomh Chomharra Coileanaidh 2, **Thoir seachad comhairle do Phàileit Nàiseanta Seirbhis Tràth-bhliadhnaichean FtG** ann am Plana Corporra 2023-28 a' Bhùird.
- 6.5. Buidhean air Cliù: Thathas a' neartachadh solar tràth-bhliadhnaichean ann an co-rèir ri moladh ann an aithisg an Ollaimh Wilson McLeod agus ma shoirbhicheas leis a' Phàileit Nàiseanta bithear ag aithneachadh obair a' Bhùird anns an leasachadh bhuannachdail seo.
- 6.6. Buidhean air Slàinte is Sàbhailteachd: Cha bhi gin ann.
- 6.7. Buidhean Laghail: Thathas an dùil gun tèid an taic-airgid a thabhann mar subsadaidh fo riaghailtean Achd Smachdachaidh Subsadaidh 2022.
- 6.8. Buidhean air Co-ionannachd: Tha an dleastanas air tagraichean iarrtasan ionmhais dearbhadh gu bheil co-ionannachd na pàirt den iarrtas aca.
- 6.9. Buidhean air an Àrainneachd: Mar an ceudna, tha an dleastanas air tagraichean iarrtasan ionmhais dearbhadh gu bheileas mothachail air agus a' feuchainn ris a' bhuidhean a tha aca air an àrainneachd a lùghdachadh.

7. Ceanglaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	☒	Clann is Òigridh	☒
Cultar	☒	Coimhearsnachdan	☒
Àrainneachd	☐	Bochdainn	☒
Slàinte	☒	Eadar-nàiseanta	☐
Foghlam	☒	Eaconamaidh	☒
Gnothachasan soirbheachail is ùr-ghnathach			☒

8. Cùrsa Riaghlachais

- 8.1. Ghabh an Sgioba-stiùiridh fa-near a' phàipeir seo air 28 Sultain 2026.

9. Dearbhadh air Cuairteachadh Sgrìobhainn

- 9.1. Tha am pàipear seo ri breithneachadh air san t-seisean fosgailte den choinneimh.

Pìleat Nàiseanta Tràth-bhliadhnaichean

Àrd-shealladh (dreach)

Am Faoilleach 2027

Cuirear oifigear tràth-bhliadhnaichean (làn-uine) ann an Uibhist agus Barraigh an dreuchd agus cuideachd oifigear tràth-bhliadhnaichean eile (0.5 l-u) ann an meadhan na h-Alba a leigeas le manaidsear tràth-bhliadhnaichean Comann nam Pàrant dleastanasan a bharrachd a ghabhail airson am pìleat nàiseanta a stiùireadh.

An Lùnastal 2027

Cuirear oifigear tràth-bhliadhnaichean (0.5 l-u) an dreuchd air a' Ghàidhealtachd.

Am Faoilleach 2028

Tòisichear air luachadh agus measadh a dhèanamh air èifeachdas a' phileit agus a' comharrachadh sgìrean eile far a bheil solar nas èifeachdaiche agus nas coileanta a dhìth.

Riaghlachas

Cuirear an gnìomh riaghlachas a bhios èifeachdach agus sùbailte (a rèir adhartas) eadar oifigearan Bhòrd na Gàidhlig agus oifigearan Chomann nam Pàrant agus le bhith a' stèidheachadh buidheann/buidhnean co-chomhairleachaidh. Thèid adhartas a' phileit aithris gu cunbhalach aig coinneamhan a' Bhùird.

Buannachdan agus Amasan

Thathas ag amas air barrachd sheiseanan a libhrigeadh aig càileachd nas cunbhalaiche agus nas àirde, seiseanan trèanaidh a chur air dòigh, goireasan ùra a chruthachadh, neartachadh comas an luchd-stiùiridh agus taic phractaigeach a thoirt do bhuidhnean tràth-bhliadhnaichean agus do theaghlaichean.

Coinneamh:	Bòrd-stiùiridh
Ceann-latha:	8 Dàmhair 2026
Tìotal:	Rianachd Mhì-chinntean
Gnìomh a dhìth:	Ri Aontachadh
Àireamh pàipeir:	6.1
Neach-labhairt:	Nicola Pearson, Ceann an Ionmhais is Cùisean Corporra
Pàipearan-taice:	PT1 Clàr Mhì-chinntean Ro-innleachdail

1. Adhbhar

- 1.1. Tha am pàipear a' taisbeanadh Clàr Mhì-chinntean Ro-innleachdail na buidhne.
- 1.2. Tha am pàipear sa Bheurla oir thèid ath-sgrùdadh leis an luchd-sgrùdaidh air an taobh a-staigh agus air an taobh a-muigh mar phàirt den obair aca.

2. Cùl-fhiosrachadh/Prìomh aithris

- 2.1. Tha an Clàr Mhì-chinntean Ro-innleachdail a' clàradh is a' sgrùdadh nam mì-chinntean as motha a tha mu choinneamh Bòrd na Gàidhlig. Tha e cuideachd a' clàradh nan gnìomhan lasachaidh agus adhartas leis na gnìomhan a chaidh a ghabhail gus ìre na mì-chinnt a lùghdachadh no gus smachd a chumail air.
- 2.2. Measar mì-chinntean gus faighinn a-mach dè cho cudromach 's a tha a' mhì-chinnt agus dè an ìre air am bu chòir dèiligeadh ris a' chunnart. Thèid a h-uile mì-chinnt a sgòradh mar fhìor àrd, àrd, meadhanach no ìosal stèidhichte air Buidh na mì-chinnt x a' Choltachd gun tachair i. Gheibhear fiosrachadh mionaideach mu sgòradh san Ro-innleachd Rianachd Mhì-chinntean.
- 2.3. Air a' chlàr is e an Sgòr lomlan an sgòr a chaidh a mheasadh mus deach na smachdan làithreach a chur an gnìomh, leis an Sgòr Lom na mheasadh cunnairt a tha a' gabhail a-steach nan smachdan a tha an sàs aig an àm seo.
- 2.4. Tha an clàr ag amas air fòcas a chur air na cunnartan (mì-chinntean, cothroman, agus droch bhuaidhean) a bheir a' bhuaidh as dìriche air prìomhachasan BnG.
- 2.5. Tha na cunnartan a tha a' tighinn bho chur an gnìomh Achd Cànanan na h-Alba 2025 air an gabhail a-steach sa chlàr làithreach. Ach, nuair a bhios barrachd fiosrachaidh ri fhaighinn mu chur an gnìomh na h-Achd, a' gabhail a-steach nan inbhean, thèid làn-sgrùdadh ro-innleachdail a dhèanamh gus dèanamh cinnteach gu bheil a h-uile cunnart iomchaidh air a ghabhail a-steach.
- 2.6. Chaidh an clàr ag ùrachadh mar a leanas:

Mì-chinnt ↑	Mì-chinnt ↓	Eile
Cha deach ìre chunnart àrdachadh bhon lèirmheas mu dheireadh	Cha deach ìre sam bith ìsleachadh bhon lèirmheas mu dheireadh	Chan eil atharrachaidhean ann bhon lèirmheas mu dheireadh

3. Moladh

3.1. Thathar ag iarraidh air buill a' Bhùird-stiùiridh:

- beachdachadh air a' chlàr agus molaidhean a dhèanamh mu mhì-chinntean a bharrachd agus mu bhith a' toirt air falbh mì-chinntean.
- an clàr aontachadh

4. Prìomh Bhuidhean Ro-innleachdach

- 4.1. Buidhean air Ionmhas: Chan eil buaidh dhìreach ann ach tha e a' dèanamh cinnteach gum beachdaich a' bhuidheann air mì-chinntean ionmhasail.
- 4.2. Buidhean air Luchd-obrach: Tha an clàr mì-chinntean a' toirt seachad stiùireadh air smachdan agus gnìomhan a chuir luchd-obrach an sàs.
- 4.3. Buidhean air Trèanadh: Thèid trèanadh rianachd mì-chinntean a chur air dòigh san Fhoghair.
- 4.4. Ceanglaichean ri Amasan Ro-innleachdail agus Corporra: Bidh ar n-obair a' fiosrachadh agus a' toirt buaidh air leasachadh na Gàidhlig agus air poileasaidhean a bheir buaidh air a' Ghàidhlig.
- 4.5. Buidhean air Cliù: Tha riaghladh mì-chinntean ro chudromach ann a bhith a' cumail deagh chliù mar bhuidheann phoblach èifeachdach.
- 4.6. Buidhean air Slàinte is Sàbhailteachd: N/A
- 4.7. Buidhean Laghail: Tha e na riatanas ann an Leabhar-làimhe Ionmhas Poblach na h-Alba gum bi pròiseasan rianachd mì-chinntean aig buidhnean poblach
<https://www.gov.scot/publications/scottish-public-finance-manual/risk-management/risk-management/>
- 4.8. Buidhean air Co-ionannachd: N/A
- 4.9. Buidhean air an Àrainneachd: N/A

5. Ceanglaichean ris an Fhrèam-obrach Coileanaidh Nàiseanta

Còraichean Daonna	☐	Clann is Òigridh	☐
Cultar	☐	Coimhearsnachdan	☐
Àrainneachd	☐	Bochdainn	☐
Slàinte	☐	Eadar-nàiseanta	☐
Ionnsachadh	☐	Eaconamaidh	☐
Gnothachasan soirbheachail ùr-ghnàthach	☐		
☒			

6. Cùrsa Riaghlachais

- 6.1. Aontaichte leis a' Chomataidh Sgrùdaidh is Dearbhachd air 22 Sultain 2026.
- 6.2. Air aontachadh leis an Sgioba Stiùiridh air 27 Lùnastal 2026.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

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

Strategic Risk Register

Strategic Aim 1: More people are using and benefiting from Gaelic at home and in the community									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
1.1	Inadequate resources to deliver the Corporate Plan	Public sector reform SG temporary freeze on recruitment Medium and longer-term finances are not increased therefore Gaelic development is constrained BnG baseline has not increased in line with inflation, thereby is a real term decrease in funding.	BnG's contribution to Gaelic development ceases to meet with demand We have insufficient staff capacity and/or capability to deliver our Corporate Plan Impact on wellbeing of staff and board Reputation is negatively impacted	25 (5X5)	Implementation of multi-year funding agreements for main delivery partners which encourage collaboration Corporate Plan developed in line with new NGLP and approved by SG Programme for development of middle managers skills and knowledge completed May '26 Business case presented to SG and running costs cap maintained for 26/27 MTFP updated annually and presented to Board	20 (4x5)	Build in agility to take advantage of funding opportunities as they arise Continue to make the case for increased funding for BnG	Ongoing Ongoing	ED

					Effective recruitment, induction, training and development and performance management systems in place Budget management in place to comply with SG GiA requirements for running costs Review of staff resource to mitigate impact of vacant posts.				
Risk Appetite: HIGH		<i>We acknowledge there is a challenging environment in public finance and continue to work closely with our sponsorship team in relation to resource.</i>							

Strategic Aim 1: More people are using and benefiting from Gaelic at home and in the community									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
1.2	Failure to deliver objectives through partnerships and network organisations [BnG has effectively increased its partnership development and advisory function and this needs to be maintained]	Limited control over direction and impact of third-party delivery BnG strategies for engagement and/or relationships do not respond to stakeholders' needs Quality and reach of communication is insufficient to engage Failure to adapt to changes in primary or secondary legislation	Difficult for Delivery Partners to achieve anticipated outcomes Support for Gaelic is undermined Willingness to collaborate and engage with BnG is reduced	15 [5x3]	Sustained effective communication with key delivery bodies Statutory Guidance on Gaelic Language Plans in place Change in GLP processes leading to engagement between BnG and public authorities Framework agreement with SG External Communications Strategy reporting to Board regularly	12 [4x3]	Reporting on corporate and operational plans will focus on outcomes with effective performance metrics thereby providing clearer direction internally and externally Gathering of key delivery bodies to review impact of multi-year funding	Ongoing Ongoing	IMM
Risk appetite: HIGH		<i>BnG delivers development activities in partnership with community-based organisations and bodies, and relies on those organisations to deliver on the plans they have submitted and have had approved by BnG. The arrangements are based on an agreed shared plan and are dependent on the capacity of partner organisations to deliver on these plans.</i>							

Strategic Aim 2: Opportunities for people to develop their Gaelic skills at any age are increased and more accessible									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
2	Supporting growth and promotion in Gaelic education is ineffective	BnG advisory input is not of sufficient quality and impact Political decisions negatively impact perception of and support for GE. Statutory Guidance on Gaelic education is not sufficiently strong Dependant on the wider support of external organisations Lack of a cohesive approach to 0-3 ELC	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	20 [5x4]	Statutory Guidance on Gaelic Language Plans in place Engagement with SG Gaelic and Scots Division in collaborative work Participation in regional and other fora to promote Gaelic Contribute to education focused consultations Statutory Guidance on Gaelic Education in place	15 [5x3]	Engagement with Scottish Government and key strategic agencies on the implementation of changes to legislation through the Education Reform Act 2025 & Scottish Languages Act 2025. Increased engagement with political parties on the importance of Gaelic education for normalising and growing Gaelic	Ongoing	CR
Risk appetite: MEDIUM		Advisory role to Scottish Government on Gaelic Education means impact not always guaranteed.							

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact Gaelic

Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
3	People don't understand the role and functions of BnG	The implementation of the Scottish Languages Act changed the role and function of BnG. Timescales of the commencements of the Scottish Languages Act BnG strategies for engagement and/or relationships Negative media - external and internal to Gaelic communities Insufficient communication on what BnG does to make a difference	Bòrd na Gàidhlig unable to move forward with change and development programmes Reduced support for Gaelic development Gaelic speakers and learners lose confidence in BnG and therefore negative effect on the community leaving them disenfranchised	12 [4x3]	Close engagement with the Gaelic and Scots team at the Scottish Government Continued work with organisations who receive funding to clearly acknowledge BnG support Use NGLP and BnG Corporate Plan to reinforce the key messages of what we do Conaltradh work stream put in place. Engaged Comms expert to deliver external comms priorities	9 [3x3]	Continue to develop role of board members as ambassadors for BnG	Ongoing	NP
Risk appetite: MEDIUM		<i>Whilst BnG does what it can to explain and inform, it has to accept that there may always be misunderstanding around BnG's scope of work.</i>							

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact on Gaelic									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
4	Failure 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 Delivery partners not necessarily delivering in line with BnG's objectives.	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 New multi-year agreements developed Gaelic language plans system in place Increased social media and comms Presentation of progress reports to CPG Compliance with GLP Statutory Guidance monitored Participate in SG Gaelic Comms call	12 [4x3]	Monitoring of NGLP and Corporate Plan Encourage stakeholders and key delivery partners to publicise their good news stories broadly	Ongoing Ongoing	IMM
Risk appetite: MEDIUM		Funding arrangements are based on Plans which outline how delivery partners will meet their own and BnG's objectives and the provision of ongoing funding is dependent on the receipt of satisfactory monitoring reports.							

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact on Gaelic									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
5	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 to assist in more administrative tasks Programme of internal audit in place. Work plan and training requirements identified for 26/27	12 [3x4]	Review and update organisational Succession Plan Review work plan and training requirements Chair liaising with SG on public appointments	Ongoing Ongoing Ongoing	ED
Risk appetite: MEDIUM		Skills development is a priority, as is engagement, with matrix in place to monitor progress.							

Strategic Aim 3: Our work informs and influences Gaelic development and policies which impact on Gaelic									
Ref	Risk description	Cause	Impact	Gross score [prior to current controls] (I/L/S)	Current controls [systems already in place]	Net score [including current controls] (I/L/S)	Proposed actions and controls [tasks being undertaken to deal with arising risk]	Timeline	Risk Owner
6	Systems failure leading to data breach	Cyber security attack IT systems failure Human error	Organisation suffers reputational damage Inability to carry out statutory functions Lack of trust in operations Subject to Information Commissioner reporting and fine	20 [4x5]	ICT contract in place with cyber threat alerts. Staff training and awareness sessions on cyber security. Annual testing of disaster recovery and business continuity plans. Cyber Incident Response Plan drawn up	16 [4x4]	Staff training and awareness sessions Continue to foster relations with media Join relevant networks to share information on improvements. Testing of Cyber Incident Response Plan	Ongoing Ongoing Ongoing Sept '26	NP
Risk appetite: MEDIUM		Bòrd na Gàidhlig recognise this risk and puts mitigations in place, however the threat is ever evolving, and some risk must be accepted.							

Scoring

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

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

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

Acronyms of people responsible:

ED – Ealasaid MacDonald, Ceannard

IMM – Iain Macmillan, Director

NP – Nicola Pearson, Head of Finance and Corporate Services

CR – Calum Rothach, Head of Education and Plans

Other acronyms and abbreviations

BnG – Bòrd na Gàidhlig

SG – Scottish Government

GiA – Grant in Aid

NGLP – National Gaelic Language Plan

GLP – Gaelic Language Plan

MFTP – Medium Term Financial Plan

CPG – Comataidh Poileasaidh is Ghoireasan

IT – Information Technology

Comms - Communications

ELC – Early Learning & Childcare

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	8 Dàmhair 2026
Tìotal:	Conaltradh le Luchd-ùidh
Gnìomh a dhìth:	Airson fiosrachadh
Àireamh pàipear:	7.1
Neach-labhairt:	Ealasaid Dhòmhnaillach, Ceannard
Pàipearan-taic:	Chan eil

1. Adhbhar

- 1.1. Tha am pàipear seo a' taisbeanadh fiosrachadh mu chonaltradh ro-innleachdail a tha iomchaidh innse don Bhòrd mu dheidhinn. Tha e a' soilleireachadh na h-obrach a tha a' dol air adhart a thaobh ar ro-innleachd conaltraidh agus ar feum air conaltradh le prìomh luchd-ùidh mar a dh'fheumar.

2. Riaghaltas na h-Alba

2.1. Inbhean airson Sgìrean Cànan Shònraichte – Buidheann Stiùiridh (SCS)

Tha Bòrd na Gàidhlig air a bhith a' cuideachadh Riaghaltas na h-Alba le bhith a' cur ri chèile nan inbhean airson raointean aig a bheil cudromachd a thaobh cànan. 'S e seo a bha aig cridhe na h-obrach anns a' chairteal mu dheireadh, agus dh'iarr e tòrr ùine bho àrd-oifigearan. Chan eil na dreach inbhean air an daingneachadh gu foirmeil fhathast ro cho-chomhairleachadh, ach tha còmhraidhean mu na dreachan air tòiseachadh le ùghdarrasan ionadail. Bidh oifigearan bho Bhòrd na Gàidhlig an làthair aig coinneamh air an 6mh latha den Dàmhair eadar Riaghaltas na h-Alba agus luchd-ùidh bho ùghdarrasan ionadail. Bheir seo sealladh air beachdan nan ùghdarrasan ionadail a thaobh na bu chòir a bhith anns na h-inbhean deireannach, agus thathar an dùil gun toir e buaidh air an dreach a thèid fhoillseachadh airson co-chomhairleachaidh. Thathar an dùil gun tòisich a' cho-chomhairleachadh san t-Samhain, ach tha sin an urra ri bhith a' cur crìoch air na pròiseasan iomchaidh uile.

2.2. Prògram an Riaghaltais 26 – 31

'S e plana reachdail is poileasaidh oifigeil Riaghaltais na h-Alba a th' ann am Prògram an Riaghaltais airson 2026 gu 2031, a chaidh fhoillseachadh air 1mh den t-Sultain 2026. Eu-coltach ri clàran-obrach roimhe seo, a bhiodh mar as trice a' còmhach aon bhliadhna a-mhàin, 's e seo a' chiad ro-innleachd a thèid a chur an làthair mar phlana coileanta airson teirm-pàrlamaid còig bliadhna, le fòcas làidir air ath-leasachadh san roinn phoblach san fhad-ùine.

'S iad seo na h-ìomraidhean dìreach air a' Ghàidhlig:

- Dèan ath-sgrùdadh air a' cholaiste Gàidhlig san Eilean Sgitheanach, Sabhal Mòr Ostaig, a' beachdachadh air an inbhe aice agus a' dèanamh cinnteach gu bheil taic ga thoirt don leasachadh san àm ri teachd agus gu bheil a' chuibhreann fharsaing a th' aice do ionnsachadh na Gàidhlig air a dhìon.
- Taic a thoirt do dh'ùghdarrasan ionadail ann a bhith a' comharrachadh sgìrean Gàidhlig de chudromachd chànanach a tha a' toirt a-steach fòcas air sgìrean le sluagh ìosal agus togail air an taic leantainneach againn do ionadan leithid Cnoc Soillier ann an Uibhist a Deas agus obair oifigearan coimhearsnachd agus bhuidhnean.
- Lean air adhart a' gabhail pàirt gu gnìomhach ann am pròiseas ùrachadh Cairt a' BhBC, a' putadh airson coimiseanadh cothromach do dhùthchannan agus roinnean, a' toirt taic do roinn riochdachaidh telebhisean dachaigheil na h-Alba, agus a' neartachadh a' chùis airson co-ionannachd a thaobh craoladh mion-chànanan san RA, agus ag obair a dh'ionnsaigh toradh nas fheàrr airson craoladh Gàidhlig agus Albais.
- Tòisich air ath-sgrùdadh air solar chànanan an latha an-diugh ann an sgoiltean agus coimhead ri leudachadh a dhèanamh air na cothroman a th' aig daoine òga cànan ùr ionnsachadh, a' gabhail a-steach Gàidhlig agus Albais.

Bidh buaidh aig a' phrògram nas fharsainge airson ath-leasachadh na seirbheis phoblach air obair Bhòrd na Gàidhlig. Tha atharrachaidhean air buidhnean, a' gabhail a-steach lùghdachadh air an àireamh dhiubh agus an co-aonachadh, aig cridhe a' phròiseis ath-leasachaidh, agus bidh buaidh aig seo air planaichean Gàidhlig; bidh cuid dhiubh gun fheum tuilleadh, agus feumar atharrachaidhean a dhèanamh air feadhainn eile. Mar sin, atharrachaidh seo an dòigh-obrach againn a thaobh luchd-ùidh, agus bidh sinn a' cumail sùil air a' chùis agus a' conaltradh mu deidhinn.

2.3. Ath-leasachadh san roinn phoblaich

Mar a chaidh a mhìneachadh, tha ath-leasachadh na roinne poblach na phrìomhachas do Riaghaltas na h-Alba, agus feumaidh a h-uile buidheann den Riaghaltas ath-sgrùdadh a dhèanamh air na pròiseasan aca uile agus targaidean a choileanadh a thaobh seo. Tha an Ceannard na phàirt de bhuidheann-obrach foghlaim a bhios a' sgrùdadh chothroman airson airgead a shàbhaladh, èifeachdas a leasachadh agus an t-àite-obrach atharrachadh taobh a-staigh raon-uallaich an fhoghlaim – an roinn a tha an urra ri taic a thoirt do Bhòrd na Gàidhlig. Leanaidh Bòrd na Gàidhlig air adhart ag obair còmhla ris an sgioba-taic againn gus dèanamh cinnteach gun lean sinn oirnn a' coileanadh nan riathanasan a chaidh a shuidheachadh, mar a bhios iomchaidh.

2.4. Frèam-obrach Coileanaidh Nàiseanta

Tha Rùnaire a' Chaibineit air dearbhadh gun tèid atharrachaidhean a dhèanamh air Frèam-obrach Coileanaidh Nàiseanta agus gum bi seata ùr de bhuilean agus mhìneachaidhean ann. Chuir Bòrd na Gàidhlig fàilte air a' chothrom pàirt a ghabhail san obair a thathar a' dèanamh gus ath-sgrùdadh a dhèanamh air frèam-obrach coileanaidh agus air na h-amasan nàiseanta. 'S e an t-amas lèirsinn agus stiùireadh co-roinnte, fad-ùine a thoirt do dh'Alba gus piseach a thoirt air sunnd dhaoine a tha a' fuireach ann an Alba an-dràsta agus san àm ri teachd.

- Ceangailte – bidh sinn a' gabhail pàirt gu saor ann am beatha chatharra, chultarail agus shòisealta ar coimhearsnachdan agus ar n-institiudan.
- Fallain – bidh sinn beò nas fhaide agus a' faighinn tlachd à beatha nas fhallaine agus nas coileanta.
- Soirbheachail – tha eaconamaidh shoirbheachail againn a tha a' cur taic ri obair chothromach agus inbhe-bheatha mhath dha na h-uile.
- Sàbhailte – bidh sinn beò ann an sàbhailteachd, saor bho chunnart, fòirneart agus ana-ceartas.
- Sgileil – tha an t-eòlas agus na sgilean againn a tha a dhìth oirnn tron bheatha gus ar làn-chomas a choileanadh.
- Seasmhach – bidh sinn beò ann an àrainneachd fhallain agus a' faighinn tlachd innte, agus tha sinn air a dìon agus air a h-ath-nuadhachadh airson nan ginealaichean ri teachd.
- Cothromach – bidh sinn beò ann an comann-sòisealta nàiseanta is cruinneil a tha cothromach agus ceart, saor bho leth-bhreith, agus tha sinn a' toirt spèis do na còraichean daonna againn, gan dìon agus gan coileanadh.

Thathar an dùil gun tèid am Frèam Coileanaidh Nàiseanta ùr a chur air bhog gu h-oifigeil a dh'aithghearr.

2.5. Luchd-teagaisg aig ìre deuchainn

Sgrìobh Bòrd na Gàidhlig gu Rùnaire a' Chaibineit a thaobh a' phròiseis airson tidsearan aig ìre deuchainn a shònrachadh. Tha còmhraidhean a' dol air adhart, agus bidh Riaghaltas na h-Alba agus Bòrd na Gàidhlig ag obair còmhla gus dèanamh cinnteach gu bheil am pròiseas seo stèidhichte air an fhiosrachadh as fheàrr a ghabhas fhaighinn.

2.6. Pàrlamaid na h-Alba

Tha sinn a' conaltradh ri Buill Pàrlamaid na h-Alba bho gach pàrtaidh poilitigeach sa Phàrlamaid a thaobh na Buidhne Thar-phàrtaidh air a' Ghàidhlig, agus tha sinn an dòchas gum bi coinneamh ann rè teirm làithreach na Pàrlamaid.

3. Moladh

Gum bi na buill a' toirt fa-near dhan fhiosrachadh anns a' phàipear.

4. Prìomh Bhuidhean Ro-innleachdail

4.1. **Buidhean air Ionmhas:** Chan eil

4.2. **Buidhean air Luchd-obrach:** chan eil

4.3. **Buidhean air Trèanadh:** Chan eil

4.4. **Ceanglaichean ri Amasan Ro-innleachadh agus Corporra:** Tha seo a' cuir ri adhartachadh agus lìbhrigeadh a' phlana chorporra agus an ro-innleachd conaltraidh bhon taobh a-muigh

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

4.6. **Buidhean air Slàinte is Sàbhailteachd:** Chan eil

4.7. **Buidhean Laghail:** Chan eil

4.8. **Buidhean air Co-ionannachd:** Chan eil

4.9. **Buidhean air an Àrainneachd:** Chan eil

5. Ceanglaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	☒	Clann is Òigridh	☐
Cultar	☒	Coimhearsnachdan	☒
Àrainneachd	☐	Bochdainn	☐
Slàinte	☐	Eadar-nàiseanta	☐
Foghlam	☐	Eaconamaidh	☐
Gnothachasan soirbheachail is ùr-ghnàthach	☒		

6. Cùrsa Riaghlachais

6.1. Thug an Sgioba Stiùiridh fa-near don phàipear seo air 24 Sultain 2026.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

7.1. 'S e pàipear fosgailte a tha seo.

Coinneamh:	Bòrd-stiùiridh
Ceann-là:	25 Ògmhios 2026
Tìotal:	Plana Obrach a' Bhùird-stiùiridh
Gnìomh a dhith:	Ri Aontachadh
Àireamh pàipear:	8.1
Neach-labhairt:	Ealasaid Dhòmhnaillach, Ceannard
Pàipearan-taic:	PT1 Plana-obrach 2026/27

1. Adhbhar

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

2. Cùl-fhiosrachadh/Prìomh aithris

- 2.1. Tha e cudromach gum bi plana obrach aontaichte aig a' Bhòrd-stiùiridh airson na bliadhna air thoiseach. Thèid sùil a chumail air a' phlana obrach tron bhliadhna.
- 2.2. Chaidh beachdachadh air a' phlana-obrach seo an co-cheangal ri clàr-ama nan coinneamhan.

3. Moladh

- 3.1. Thathar ag iarraidh gun aontaich Buill a' Bhùird ris a' phlana-obrach.

4. Prìomh Bhuidhean Ro-innleachdach

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

5. Ceanglaichean ri Frèama-obrach Coileanadh Nàiseanta

Còraichean Daonna	☐	Clann is Òigridh	☐
Cultar	☐	Coimhearsnachdan	☐
Àrainneachd	☐	Bochdainn	☐
Slàinte	☐	Eadar-nàiseanta	☐
Foghlam	☐	Eaconamaidh	☐
Gnothachasan soirbheachail is ùr-ghnàthach	☒		

6. Cùrsa Riaghlachais

6.1. Thug an Sgioba Àrd Stiùiridh fa-near don phàipear seo air 24 Sultain 2026.

7. Dearbhadh air Cuairteachadh Sgrìobhainn

7.1. 'S e pàipear fosgailte a tha seo.

Plana Obrach a' Bhùird-stiùiridh 2026/27		Ògmhios 25/06/2026	Damhair 08/10/2026	Dùbhlachd 10/12/2026	Màrt 11/03/2027
Puingean Stèidhichte	Cùisean Tòiseachaidh / Fàilte	√	√	√	√
	Nochdadh Com-pàirt	√	√	√	√
	Geàrr-chunntas	√	√	√	√
	Clàr-gnìomhan	√	√	√	√
	Aithisg air PCCan 25/26		√		√
	Aithisg Ionmhas	√	√	√	√
	Clàr Mì-chinntean	√	√	√	√
	Geàrr-chunntasan nan Comataidhean	√	√	√	√
	Aithisg a' Chathraiche	√	√	√	√
	Aithisg a' Cheannard	√	√	√	√
	Am Plana Obrach	√	√	√	√
	Iarrtasan Taic-airgid £100,000+	√	√	√	√
	Conaltradh le luchd-uidh	√	√	√	√
	Fios as ùr air foghlam agus ionnsachaidh	√	√	√	√
	Aithisg air adhartas air a' Phlana Nàiseanta	√		√	
	Lèirmheas air a' choinneimh	√	√	√	√
Prìomhachasan Ro-innleachdail	Plana Corporra	√	-	-	√
Puingean Cunbhalach Bliadhnail	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	-	-	√	√
	Ro-innleachd Rannsachaidh is Fiosrachaidh	-	√	-	√
Puingean Ad Hoc	Aithisg air Planaichean Gàidhlig	√	-	-	-