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Dear Convener

Scottish Languages Bill - Financial Memorandum at introduction and work towards a supplementary Financial Memorandum following Stage 2

Many thanks for the Committee's engagement in the Stage 2 process last week which I am pleased took place in such consensual way.

I want to take the opportunity to provide further clarity following my answer to a question raised by Pam Duncan-Glancy on the lateness of the Financial Resolution. As soon as we had a determination from the Presiding Officer that the amendments that the Scottish Government planned to bring forward at Stage 2 reached the threshold at which a Financial Resolution was required, the Government brought the resolution forward.

I referred in my answer to the Financial Memorandum which will now need to be supplemented to reflect the costings for all amendments that were accepted at Stage 2 as required by the Standing Orders.

I do however want to take the opportunity even at this late stage to provide further assurance to the Committee on the Stage 1 comments in relation to the Financial Memorandum on introduction which will hopefully aid further consideration of the supplementary Financial Memorandum in due course.

Having carried out a review of the estimates, officials have concluded that the costs provided, reflected as average estimates, are appropriate to the additional costs of the administrative processes which would be undertaken by local authorities and public authorities because of the measures set out in the Bill and consider the estimates provided are in line with the requirements of Standing Orders.

The estimates provided focused on the costs for a range of administrative tasks that might lead to, for example, the publication of a Gaelic language plan or the designation of an area of linguistic significance (ALS). The estimates provided were based on an understanding of what similar tasks currently cost to undertake. The table set out at **Annex A** provides a fuller assessment undertaken by officials. This is based on Table 16 in the Financial Memorandum at introduction.

I do however recognise that ALS in particular is a novel policy development and there is an opportunity in the longer term to work closely with local government partners to assess any additional costs and potential revenue which may follow such a designation. I have asked my officials to follow this up with COSLA officials in advance of Stage 3 to plan for implementation of the Bill.

I hope the additional information provided is helpful to the Committee at this stage and as referenced above a supplementary Financial Memorandum reflecting the Bill as amended at Stage 2 will be lodged in due course.

Yours sincerely

KATE FORBES

GAELIC PROVISIONS - REVIEW OF COSTS AS ESTIMATED IN THE FINANCIAL MEMORANDUM AT STAGE 1

Bill Provisions	Scottish Administration	Local Authorities (LA)	Other bodies, individuals or businesses	Total Costs	Comments
Designation by Local Authorities (LA) of Areas of Linguistic Significance	£15,000	£50,000	N/A	£65,000	<p>The Financial Memorandum provided the administrative costing for this provision. Original estimates were calculated based on five local authorities undertaking the task of designation in the first five years of the commencement of the provisions of the Bill. An estimate of £10,000 for each local authority covered the consideration and legal advice and approval process and publications and communications around proposed designations. £3,000 was attributed to the Scottish Government for work to approve the designation on behalf of Scottish Ministers.</p> <p>These costs will be reviewed to reflect the Stage 2 amendment requiring increased community involvement. The re-estimated cost will be reflected in the revised financial memorandum which follows Stage 2. The revised costings will also reflect an additional responsibility of Bòrd na Gàidhlig</p>
Development and publication of a Gaelic language strategy	£20,000	£64,000 (£2k per LA x 32)	£60,000 (£2k per public body x 30)	£144,000	<p>This task will largely fall to Scottish Government officials and then for local authority consideration and responding to consultation. Whilst neither local authorities or public bodies are bound to respond to the consultation, the costs are based on an expectation that they would want to engage in a significant strategy document.</p>

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					Having carried out a review of the estimates, we remain satisfied that the costs provided, reflected as average estimates, are appropriate to the additional costs of the processes which would be undertaken by Scottish Government officials and local authorities because of the measures set out in the Bill.
Development and publication of Gaelic standards	£6,000			£6,000	This is a task that would be carried out by Scottish Government officials. Having carried out a review of the estimates, we remain satisfied that the costs provided, reflected as average estimates, are appropriate to the additional costs of the administrative processes which would be undertaken because of the measures set out in the Bill.
Functions of public authorities - assessing opportunities for the promotion and support of Gaelic		£64,000	£60,000	124,000	<p>This would involve a measure of officer time in assessing opportunities. Costs were difficult to attribute to this as the provision is about a commitment/ethos towards Gaelic – the task to consider would fall to all 32 local authorities and around 30 public authorities.</p> <p>Having carried out a review of the estimates, we remain satisfied that the costs provided, reflected as average estimates, are appropriate to the additional costs of the administrative processes which would be undertaken by local authorities and public authorities because of the measures set out in the Bill.</p>

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Development and publication of Gaelic guidance	£14,000			£14,000	This task would be carried out by Scottish Government officials. Having carried out a review of the estimates, we remain satisfied that the costs provided, reflected as average estimates, are appropriate to the additional costs of the administrative processes which would be undertaken by officials.
Development of Gaelic Language Plan	£14,000	£70,000		£84,000	Not all authorities have a Gaelic Language Plan and the cost would only fall at the point of a Gaelic Language Plan needing to be reviewed/renewed within the normal five year cycle. On this basis we estimated five local authorities requiring to undertake this task, within five years of commencement of these provisions. Having carried out a review of the estimates, we remain satisfied that the costs provided, reflected as average estimates, are appropriate to the additional costs of the administrative processes which would be undertaken by officials and local authorities because of the measures set out in the Bill.
Land Rights and Responsibilities Statement	£1,500			£1,500	This task is carried periodically, and Gaelic would be included in the considerations. We are confident this is estimate is reasonable.
Development and publication of Gaelic standards (Education)	£6,000			£6,000	This task would be undertaken by SG officials, and we are confident this estimate is reasonable for the task.

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Access to Gaelic medium education		£20,000 (x 3 assessments per year across all LAs)		£60,000	<p>Costs could range from nil to £20,000, the higher figure was used for illustration. These costs are estimated to fall in years 2027/28-2029/30.</p> <p>This provision would apply to Gaelic medium wherever it is delivered. Having carried out a review of the estimates, we remain satisfied that the costs provided, reflected as average estimates, are appropriate to the additional costs of the administrative processes which would be undertaken by local authorities because of the measures set out in the Bill.</p> <p>A Stage 2 amendment makes provision for assessment of viability of all Gaelic schools and the costs of this will be included in the supplementary Financial Memorandum.</p>
Carrying out GME Assessments		£15,000		£15,000	<p>Total cost has been estimated on basis of five requests for assessments being made to local authorities over next five years. Not all costs will be incurred in a particular year, hence the timeline shows this activity as falling as shown in the table. The timing of this is an estimate.</p> <p>Having carried out a review of the estimates, we remain satisfied that the costs provided, reflected as average estimates, are appropriate to the likelihood that local authorities may experience a small number of increased from a parent/carer, due to the measures set out in the Bill.</p> <p>In relation to Gaelic medium education, a Stage 2 amendment is being proposed with a process for considering the establishment of all Gaelic schools.</p>

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					Cost estimates will also be associated with this amendment.
TOTAL	£76,500	£323,000	£120,000	£519,500	

SCOTS PROVISIONS - REVIEW OF COSTS AS ESTIMATED IN THE FINANCIAL MEMORANDUM AT STAGE 1

Bill Provisions	Scottish Administration	Local Authorities (LA)	Other bodies, individuals, or businesses	Total Costs	Comments
Development of Scots language strategy	£20,000	£64,000		£84,000	In estimating we viewed this cost as largely the same process as developing the Gaelic language strategy for Scottish Government with the addition of some additional cost for translation. Whilst local authorities are not bound to respond to the consultation, the costs are based on an expectation that they would want to engage in a significant strategy document. Having carried out a review of the estimates, we remain satisfied that the costs provided, reflected as average estimates, are appropriate to the additional costs of the administrative processes which would be undertaken by Scottish Government officials and local authorities because of the measures set out in the Bill.
Development and publication of Scots guidance	£21,000	£64,000		£85,000	The cost estimate for Scottish Government was estimated on the basis of engagement with the Scots speaking community in the development of this guidance, which would be driven by Scottish Government officials. It is anticipated the cost would only fall once every 5-10 years.

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					<p>The cost to local authorities is based on an expectation that they would engage and respond to a consultation.</p> <p>Having carried out a review of the estimates, we remain satisfied that the costs provided at introduction, reflected as average estimates, are appropriate to the additional costs of the administrative processes which would be undertaken by Scottish Government officials and local authorities because of the measures set out in the Bill.</p>
Development of Scots Standards (Scots Education)	£6,000			£6,000	This will again be a standard administrative task and will be carried out by SG officials
TOTAL	£47,000	£128,000		£175,000	

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