Primary Care Directorate
General Practice Policy Division

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23 March 2026

Dear colleagues

NEW CORE INVESTMENT IN GENERAL PRACTICE 2026-29

1. On 28 October 2025, following agreement with the British Medical Association (BMA), the Scottish Government announced a three-year funding package for core General Practice (£531 million investment in General Practice - gov.scot). This new, additional funding builds to a recurring £249 million in three years' time. The funding will help boost staff numbers and capacity, support day-to-day operations and make it easier for people to access GP services. Governance and oversight of the new core investment rests with the General Practice Programme Board, chaired by the Director of Primary Care Tim McDonnell and reporting to Scottish Ministers, and is fully integrated with work progressing under the Service Renewal Framework.

2. I am writing to provide guidance and confirm arrangements for additional core investment in General Practice from 2026/27. I attach the following documents, which have been approved by the Director General for Health and Social Care and by Scottish Ministers:

   - Core Funding Increase for Workforce Capacity – Guidance for General Practice (the Guidance)

   - An update on expenses investment for 2026/27

   - Indicative three-year allocations for Workforce and Expenses funding

- These allocations are presented as a range to support planning and rounded to the nearest £1,000. They are **estimates** and will change when actual allocations are calculated for 2026/27 and beyond to reflect variation in practice weighted populations.
- The Primary Medical Services (Revenue) Allocation will be made and communicated in Quarter 1 of 2026/27.
- Funding for 2027/28 and 2028/29 is subject to Parliamentary approval of the Scottish Budget. The 2026/27 published budget can be found at: Scottish Budget 2026 to 2027 - gov.scot

3. Work is progressing on other elements of the investment package, with further communications to follow in the coming months.

4. The forthcoming General Medical Services Statement of Financial Entitlements (SFE) 2026-27 will be updated as required.

Investment in Core Workforce Capacity

5. Tranche one payment awards will commence as soon as possible within the new Financial Year 2026/27 through allocations to NHS Boards. Payments will be distributed to practices proportionately based on combined Scottish Workload Formula and Income and Expenses Guarantee payments. Tranche two payments will commence later in the year in line with the process outlined in Annex A of the Workforce Guidance.

6. The Scottish Workload Formula and Income and Expenses Guarantee will be applied in Quarter 1, and monthly payments will be paid to practices. So that practices can plan ahead to expand their workforce, in 2026/27 award amounts will be calculated at the start of the financial year and will not be re-adjusted in-year. This will provide stability as the planning and reporting arrangements become established. We will keep this approach under review for future years.

7. The Scottish Government has consulted the BMA and NHS Boards on the Guidance and Reporting Framework. These documents set out clearly the requirements of General Practices and of NHS Boards in supporting the new core workforce investment, including mandatory quarterly reporting through the Workforce Survey which is a condition of funding, and assessment by Boards of practice level returns against capacity enhancement intentions.

Investment in Expenses

8. The update on expenses reform outlines the approach for investment in 2026/27. More detailed guidance will follow in June 2026.

Actions for NHS Boards and general practices

9. NHS Boards must ensure that all their GP contractors receive this letter and are aware of the actions required of them as a condition of funding.

10. NHS Boards should share the indicative three-year allocations with practices and, when confirmed, ensure distribution of funds at the earliest opportunity (noting that Board allocations are issued no earlier than end of May).

11. NHS Boards should ensure conditions for receiving this funding are met in relation to Board-run practices, ensuring teams are enabled to comply in full with the requirements set out.

12. NHS Boards should ensure their teams are enabled to fulfil respective roles in analysis and assurance processes as specified in these documents.

13. Practices should note the conditions for receiving this funding and ensure they understand and comply in full with the requirements set out, noting that reporting requirements are a condition of funding.

Conclusion

14. General Practice is an essential and highly valued cornerstone of Primary Care and our healthcare system in Scotland. I want to thank you for your continued work, and for your commitment to supporting sustainability and workforce capacity so that we can maintain and grow high-quality general practice services. We greatly value your contribution and look forward to working with you as we implement this important package of investment.

Yours sincerely

Susan Gallacher
Deputy Director General Practice Policy

Core Funding Increase for Workforce Capacity

Guidance for General Practice

Version 1.0 March 2026

This guidance will be updated no later than April 2027

Contents

Section 1: Introduction

1. This document provides guidance for General Practices on the workforce component of the October 2025 Agreement on core funding for General Practice reached by the Scottish Government and the Scottish General Practitioners Committee (SGPC) of the British Medical Association.

2. The new funding package, for three years from 2026-29 and recurring thereafter, provides enhanced funding for General Practice workforce as set out below:

Table 1

	Total 2026/27 (£m)	Total 2027/28 (£m)	Total 2028/29 (£m)	Total recurring (£m)
Continued Workforce Payment (started Autumn 2025/26)	15	15	15	15
Workforce tranche 1 payment	35	81.6 (proportion comprising year 2 tranche 1 to be confirmed)	133.3 (proportion comprising year 3 tranche 1 to be confirmed)	133.3
Workforce tranche 2 payment*	15	(proportion comprising year 2 tranche 2 to be confirmed)	(proportion comprising year 3 tranche 2 to be confirmed)	*n/a*
Total	65	96.6	148.3	148.3

** funding to be released during year upon achieving milestones*

Notes:

1. Practices may opt to use any reduced outgoings from the reimbursement of non-staff expenses for increased workforce capacity, in line with this Workforce Guidance.
2. Funding for 2027/28 and 2028/29 is subject to Parliamentary approval of the Scottish Budget. The 2026/27 published budget can be found at: Scottish Budget 2026 to 2027 - gov.scot

3. By year three, the new funding represents very substantial investment in General Practitioners (GPs) and the core General Practice team, underlining the value of these roles to Scotland's current and future healthcare system. The funding must be used to expand capacity, and improve patient access, sustainability, and practice team wellbeing.

4. Funding will be allocated as monthly payments based upon practices' shares of the Global Sum and Income and Expenses Guarantee payments. The first monthly tranche 1 payments (comprising 'main' new workforce funding and continued Workforce Payment) will be awarded as close to the start of the financial year as possible. In

advance of the new financial year, SG will arrange for practices to view indicative awards to aid their planning purposes.

5. This new investment should not increase GP or staff pay; pay is addressed under separate arrangements through the annual uplift process and annual uplifts will apply to this funding.

6. Please note, the practice share of the second tranche of £15m funding in year one will be released to a practice dependent on specified conditions being met (see *Mandatory Reporting Requirements* section). If awarded in year one, this tranche becomes recurring in future years. Should there be any portion of the tranche 2 amount that remains unawarded to practices (due to conditions of funding not being met), that funding would be made available when the practice's circumstances change, e.g. when recruitment efforts are successful; or the practice ownership and approach to staffing changes.

Section 2: Menu of options

7. SG and SGPC have agreed a flexible approach that provides practices with a **'menu of options'**. Practices should work through this prioritised menu starting from A and working through to E if required, and select an option or options that enhance capacity, with overarching focus on GP capacity and attaining a skill mix that is responsive to patient and workforce needs, taking account of a range of factors, e.g. relative rurality and related requirements. This phased investment grows year on year and is designed to prioritise enhancing GP capacity. This approach gives practices flexibility to shape their teams according to local need, ensuring additional capacity is realised in ways that are sustainable and patient focused.

	Workforce Capacity Menu of Options
A	GPs: practices create **new permanent GP** roles (i) GP partners (ii) salaried GPs
B	GPs: practices increase **Whole Time Equivalent (WTE)** of current **GPs** working in practices through expanding sessional commitment of existing GPs to deliver extra sessions
C	GPs: practices reduce pressure in short-term through extra **GP locum sessions**
D	GPs: Practices recruit through new Board-run fixed-term **GP fellowship** posts. SG would part fund these posts, with practices funding their clinical time in general practice. Fellowships can be used by Practices/Boards to fill posts which are perceived to be more difficult to recruit to (e.g. in rural / deprived areas).
E	Other clinical roles and administrative roles: practices increase WTE and / or create new headcount. Where practices cannot increase GP capacity or the assessed need is for another role they may consider recruiting to **other clinical staff (e.g. general practice nurses) or administrative roles**.

8. Practices will note that **GP capacity enhancement options** are prominent within the menu. SG and SGPC together agree that increasing GP capacity is a particular priority,

and it is SG and SGPC expectation that practices will prioritise enhancing GP capacity. This guidance includes the underpinning rationale for this prioritisation. Practices should consider the levels of GP input being provided and planned per practice population, assess sufficiency of these, and should have regard to the direction of travel on reforms that seek to assure sufficient involvement.

9. In particular the role of the GP is fundamental to the implementation of reform and the Service Renewal Framework[1] (SRF, 2025), to clinical and team leadership, to assuring relational continuity of care, and to realising the potential of General Practice to support moving care into the community as a cornerstone of the NHS. Engagement with clusters and HSCPs particularly may be helpful when practices are considering additional roles and best fit with population needs. For example, when considering GP to patient ratio, wider engagement may add to understanding of locality issues and gaps.

10. Practices will note further that the **General Practice Nurse** (GPN) is similarly used explicitly as an example within the menu and within this guidance as a priority role (see *General Practice Nurse* section). Continuity of care can be viewed as similarly relevant to the GPN role, which itself is crucial in supporting long-term conditions management and prevention, essential components of care that respond to evidence on the growing burden of disease in Scotland.

11. Practices will wish to consider, alongside expansions of GP and GPN capacity, whether **practice management and administrative roles** also need to be increased. If, having exhausted the GP menu options, direct employment of **multi-disciplinary clinical capacity** (e.g. advanced practitioners) is the assessed need of the practice and/ or the only available workforce option, then the menu provides for this within Option E. In such circumstances, practices should have regard to the current and planned Board-employed MDT capacity being provided to the practice, aiming for complementary provision and additionality, and should liaise with the LMC and HSCP leads as appropriate.

12. Practices will be aware that the SG and SGPC Agreement includes dedicated funding for healthcare inequalities in years two and three (and recurring). In assessing capacity enhancement through the workforce investment sums from year one, practices should also consider how investment could be deployed in ways that support practice population cohorts that experience healthcare inequalities and need support and assistance to effectively access general practice. This is relevant for urban areas of socio-economic deprivation as well as rural and island pockets of socio-economic deprivation.

Section 3: Prioritising GP roles

Menu options A & B – new permanent GP roles and increasing GP WTE

13. Fundamentally, and self-evidently, general practice relies on a strong, resilient highly capable GP workforce, now and in the future. The GP workforce will also underpin

[1] The Health and Social Care Service Renewal Framework

reform that improves services for patient in the medium and longer term. With the additional funding being made available, SG and SGPC are very clear that practices should – first – prioritise creating new, permanent GP roles, where funding permits according to practice allocations, and – second – prioritise increasing GP WTE where that is practical and is a manageable choice for GPs. Practices should plan on a three-year basis as the funding amounts increase across this period (noting again the funding is recurring after year three). The menu options should be worked through *preferentially* taking option A as the starting point. Practices should undertake sustainable recruitment, for example ensuring good quality onboarding that supports longevity in practices. if practices are unable in year one to recruit a new GP role, the optimal approach would be to consider boosting existing capacity through adding to WTE through extra sessions. In such circumstances Menu Option B should be deployed, with Options C and D following in turn should GP WTE expansion not be possible for local reasons. Through further guidance, BMA intends to provide a range of worked examples to aid and assist practices' consideration.

Continuity of Care

14. The evidence base on the benefits of Continuity of Care, and relational Continuity of Care in particular, is well-established and accepted in relation to the role of the GP. The 2025 annual report of Scotland Chief Medical Officer *Realistic Medicine: Critical Connections*[2] sets this out clearly and explained the benefits for patients of Continuity of Care, as does the BMA *Value of a GP* paper[3] (2025).

15. When assessing GP workforce capacity, it is important that practices consider how best to assure GP capacity in ways that actively provide Continuity of Care for their patients where that is in patients' interests. SG recognises that not every encounter will need relational continuity of care to be effective, and that speed of access is more important for urgent clinical needs. SG also recognises that certain patient groups benefit the most from relational continuity, such as those with a history of adversity and psychological trauma, complex long-term conditions, multiple morbidity, palliative care needs, frailty, mental health problems, addictions, and those living with more complex health need, which may have particular relevance for practices operating in areas of socio-economic deprivation.

GP input

16. When assessing GP capacity enhancement utilising the new funding, practices should aim to consider whether they are providing appropriate GP input at present and whether this is something they feel should increase. The expectation underpinning this guidance is that the GP workforce should grow. All practices should prioritise GP workforce expansion to deliver increased capacity, access, sustainability, and support wellbeing. This may not be possible or advisable in all cases, for example where GP to patient ratios could already be described as relatively high (for example, by necessity, in particularly rural areas), or where the amount of funding received initially by the practice may make this less feasible, or where despite best efforts to recruit this has not been successful. It is recognised that a variety of factors affect levels of GP input. Practices

[2] Realistic Medicine: Critical Connections
[3] Value of a GP report

will however wish to be aware that SG and SGPC have a shared ambition to explore the question of GP input per patient population and to develop policy further. This relates to key, evidenced concepts set out above, such as Continuity of Care, and also – more obviously – to assuring clinical risk is reduced and clinical supervision is optimised.

GP sufficient involvement

17. The Scottish Government has conducted a public consultation on the Sufficient Involvement clause in the GP contract regulations. We believe that as presently drafted the clause does not adequately reflect our shared intentions that practices should be owner operated – run by GPs who own the practice and who provide care directly themselves supported by others. SG will communicate further on how the clause will be appropriately revised.

International Medical Graduates

18. The Scottish Government recognises the vital contribution International Medical Graduates (IMGs) make within General Practice. Some IMGs will require a visa to work in the UK, with the employing practice acting as the visa sponsor. Practices may use the additional funding to support visa sponsorship costs for the practice such as the sponsor licence fee, Certificate of Sponsorship and/or the Immigration Skills Charge. Support for GP practices wishing to become a visa-sponsoring employer is available through NHS Education for Scotland (NES)'s GP Practice Visa Sponsorship Guide[4], which also links to further practical guidance, including the Scottish Government's Guide for General Practices in Scotland on becoming a sponsor[5]. Guidance for IMG speciality trainees seeking visa sponsorship after training is also available via the GP IMG Visa Guide[6]. Further support is available from Scotland's Migration Service[7] which offers free one-to-one appointments with an immigration lawyer, alongside webinars and practical guidance for employers.

Menu option C – GP Locums

19. GP locum sessions (including internal locum sessions) will continue to play an important role in supporting practices with day to day running, both to cover planned and unplanned absences and to provide extra clinical sessions when required for a wide range of reasons. It is recognised that funding allocations per practice may not permit immediately recruitment of a new GP post, and practices may wish to consider the role of GP locum sessions in supporting permanent GP and team capacity to support practice resilience. Practices should be clear that the new investment supports capacity enhancement to enhance GP sessions delivered with GP locum sessions, whereas locum costs for 'business continuity' reasons (e.g. backfilling sickness absence, etc) would continue to follow the existing reimbursement route.

20. In 2026/27 SG and SGPC have agreed to revise the SFE to enable 'business continuity' locum cover to be provided on day 1 of sickness and to increase the sick leave locum

[4] GP Practice Visa Sponsorship Guide | Turas | Learn
[5] becoming-skilled-worker-visa-sponsor-guide-general-practices-scotland-august-2023.pdf
[6] General Practitioner (GP) IMG Visa Guide | Turas | Learn
[7] GP Practice Visa Sponsorship Guide | Scotland.org

reimbursement available to practices. The rate for maternity leave will also be increased. SG will issue further communications about this shortly. Funding for these new arrangements is separate to that covered in this guidance.

Menu option D – GP Fellowships

21. SG has expanded the availability of GP fellowships in 2025/26 with new investment in an increased number of Board areas, in addition to the existing NES fellowships programme which continues to operate. Fellowship GPs deriving from the new SG programme are employed and paid by Boards. SG funds Boards to host and employ. Practices then pay Boards for the GP sessions worked and related costs, but practices do not hold the employment responsibilities. SG is committed to further developing the fellowships model and building capacity further to support new GPs and practices.

22. This model can greatly benefit practices, providing much needed added capacity and an opportunity to attract newly qualified GPs who could go on to become employed by the practice in the medium term. Practices may therefore wish to consider creating a new GP post into which they would place a Board-employed fellowship GP. Fellowship GPs have additional funded development time which could benefit the practice, are likely to be high-calibre candidates, and have additional support from NES/ territorial Boards. Practices should discuss with PC Leads in local Boards, the opportunities that may be available to progress and supplement the practice team in this way.

Menu option E is designed to encapsulate a wider range of non-GP roles. The following three sections provide context and points to consider.

Section 4: General Practice Nursing roles

23. The General Practice Nurse (GPN) role is highlighted as being key to practice capacity enhancement considerations and in line with a renewed focus on long-term care and increased prevention activity. Evidence shows an increasing age profile of Scotland's current GPN workforce, and so planning for future succession arrangements may be important for practices. Practices should also refresh understanding of the 2025 work on GPN Transforming Roles Paper 6[8] to understand the breadth and depth of the modern GPN role as well as the appropriate range of duties. The Transforming Roles work was undertaken collaboratively with GPN and GP representation.

24. The role of the GPN in long-term condition management and in primary and secondary prevention is important now and will become increasing relevant and valued given evidence of Scotland's future burden of disease and in response to national policy set through the 2025 SRF and Population Health Framework[9]. Practices will also wish to have regard to the principles of Continuity of Care when planning GPN workforce capacity, particularly in relation to long-term condition management.

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[8] Transforming Roles paper 6: role of the general practice nurse 2025 - gov.scot
[9] Scotland's Population Health Framework 2025-2035

25. Flowing from this work which has updated the role of the GPN, as a matter of course practices should ensure GPNs receive an annual professional appraisal and are supported to access appropriate clinical CPD[10] to ensure learning and development which has currency and maximises both the professional experience of GPNs and the care provided to patients.

Section 5: Practice Management and Administration Roles

26. Practice Management and Administration roles are highlighted as being key to practice capacity enhancement considerations. These team members are vital to the day to day running of the practice, to supporting the enhanced clinical capacity that will be delivered through new investment. The SG and SGPC agreement includes a number of forthcoming reforms on access, quality, data and digital. Practice Management and Administration team members will be key to supporting and delivering these aspects of General Practice improvement and reform so planning for new workforce investment should take account of potential need to strengthen practice management and administration capacity including learning and CPD[11]. This is also an opportune time to review practice systems to make the most of the new workforce, and practice management and administration teams are integral here. Practices may find learning from the HIS Access collaboratives helpful, for example around managing appointments to support continuity, and balancing on-the-day, routine and chronic disease management appointments across the practice team. Engaging within the cluster on good practice and learning from others may also be helpful.

Section 6: Other clinical and non-clinical roles

27. For context and awareness, SG is currently developing a business case to consider next steps on the Board Multi-Disciplinary Team, working closely with key stakeholders, including SGPC, Boards and HSCPs. That process is expected to conclude in Spring 2026, and SG intends to then set out a clearer position on the longer term vision for MDT working and related funding and governance arrangements.

28. One of the key evidential inputs to the business case will be the conclusions and recommendations from the Primary care Phased Investment Programme (PCPIP)[12] on MDTs.

29. This guidance document will be updated and reissued as required in future to reflect any relevant policy changes.

30. It is recognised that some practices may have prioritised creating new GP roles in recent years and therefore may have differing workforce requirements at this time that now rely less on enhancing GP capacity. In such circumstances, practices should nevertheless consider carefully in full the guidance above on GP roles, in preferential order. Where GP options have been considered and discounted, the Menu does allow

[10] General practice nursing (GPN) | NHS Education for Scotland
[11] Practice Manager Development | Scotland Deanery
[12] Join the Primary Care Improvement Collaborative - Join the Primary Care Improvement Collaborative

practices to opt to enhance capacity of (or employ anew) other clinical roles with the new funding, however the particular considerations set out below should apply.

31. Practices should have regard to the current and planned Board-employed MDT capacity being provided to the practice, aiming for complementary provision and additionality, and should liaise with the LMC and HSCP leads as appropriate. Where a potential conflict is envisaged between practice plans and existing/ planned MDT provision, this liaison is essential in order to avoid destabilisation of Board MDTs which may have impact across multiple practices.

32. As with employment of GPNs set out above, as a matter of course practices should consider the clinical CPD and appraisal needs of clinical roles to ensure team members are supported appropriately and are accessing appropriate clinical CPD to ensure learning and development which has currency and maximises both their professional experience and the care provided to patients.

33. Practices who are already supported by Community Link Workers (CLW) will be aware that the vast majority of CLW provision is through Board contracts with third sector providers, as part of the Primary Care Improvement Fund MDT, noting a small number are employed directly by Boards. SG does not consider that direct employment of CLWs by practices to be an appropriate use of the new investment. This view takes into account factors such as the developments underway with regard to the CLW role (where standard core competencies remain under development, unlike clinical MDT roles which have professional underpinnings) and the potential to evolve CLW funding.

Section 7: Mandatory reporting requirements and the Role of NHS Health Boards

34. The data and reporting approach for all workforce monies builds on the process for monitoring the additional £15m Workforce Payment in 2025/26. On this, practices collectively provided an excellent response with near 100% completion.

35. Following consultation with SGPC, SG has directed Boards to ensure that practices provide the workforce data as covered by the Workforce Data App linked to the Workforce Survey. As a result **reporting in relation to all of the new workforce investment (i.e. all sums within table 1) is mandatory and dependent on completion and provision of the data below**. **A national Reporting Framework is provided at Annex A of this guidance; this has also been agreed between SG and SGPC.** A summary of reporting requirements is set out below and must be met in full:

    (1) In April of each year, commencing April 2026, practices must set out their intentions to use the workforce funding they will receive to enhance capacity in the Declaration section of the Workforce Survey. Initially practices will need to set out their workforce intention over the three-year period (2026/27-2028/29). In the following two years, practices will update their intentions to reflect any changes in approach.
    (2) On a quarterly basis, commencing April 2026, practices must complete fully the Data App linked to the General Practice Workforce Survey which will demonstrate capacity added where evidenced and generally track capacity. This survey is pre-populated so only changes from quarter to quarter will need to be updated.

(3) In April of each year, commencing April 2027, practices must set out the spend against capacity added in the End of Year Return section of the Workforce Survey.

For practices that opt to use any reduced outgoings from the reimbursement of non-staff expenses for increased workforce capacity, this should be used in line with this Workforce Guidance, and reported via the workforce intentions declaration section of the Workforce Survey. Guidance on intentions for the reimbursement of non-staff expenses in 2026/27 is being issued alongside this document.

36. From 1 April 2026 Public Services Delivery Scotland (following merger of NES and NSS) will provide Boards with regular information on practices which have completed these requirements within deadlines. The monthly tranche 1 Workforce Payments will commence when the practice has made the return. If practices do not provide the return within the deadline, payments will be impacted and could be withheld. Provided practices meet the quarterly deadlines, Boards will continue to make the tranche 1 payments. Boards will provide regular reporting to SG on progress within agreed formats.

37. Boards will have access to practice level data on the workforce through dashboards provided by Public Services Delivery Scotland from 1 April 2026. Boards will use this data to confirm that progress on increasing capacity has been achieved in line with nationally produced guidance before releasing tranche 2 funding. **This assessment will be undertaken with a consistent approach and in line with the national Reporting Framework at Annex A.** The Workforce Survey Declaration section will provide opportunity for practices to record usage of the 2025/26 £15m Workforce Payment to increase staff capacity, and/ or recruitment that has been initiated in the latter months of 2025/26 following the October 2025 Agreement, in order that such recruitment activities can be taken into account when confirming progress.

38. Boards have a responsibility for workforce planning for their communities and therefore require knowledge and insight on practice workforces. As Boards deliver the SRF over the coming decade and progressively shift care to the community and move care closer to home, they will require to understand and take account of the vital General Practice workforce that operates across the area's communities.

39. It is envisaged that Boards will be informed by practice decisions on how to use their funding allocations to help plan sustainable workforce models across the community as they consider more broadly the SRF policy on population health needs based service planning. It will be imperative that Boards provide practices with timely and full knowledge of opportunities currently and in future that will arise from delivery of Board-employed MDTs, to aid practices' workforce planning.

40. If practices face extenuating circumstances which affect their ability to comply with the reporting requirements or ability to expand workforce capacity as intended (as set out above), they should alert Boards to this as soon as practicable and discuss the issue.

41. The national framework agreed by SG and SGPC will provide further guidance for Boards and practices to support the reporting process including specifying data requirement timeframes and deadlines as well as on what constitutes extenuating circumstances.

42. The SFE will be amended as required to support payments related to the new workforce funding.

Section 8: Help and contacts

43. Please contact the following SG inbox with any enquiries GPrecruitmentandretention@gov.scot

Annex A

Reporting Framework

Section 1: Introduction

1. This Annex sets out the reporting requirements for practices on the workforce component of the October 2025 Agreement on Core General Practice reached by the Scottish Government and the Scottish General Practitioners Committee (SGPC) of the British Medical Association.

2. This guidance covers funding allocations for 2026/27 with an indication of the approach to be taken for 2027/28. This Annex remains under review and further guidance will be issued as required.

Section 2: Funding allocations

3. Table 1 below sets out funding allocations across the three-year period.

Table 1

	Total 2026/27 (£m)	Total 2027/28 (£m)	Total 2028/29 (£m)	Total recurring (£m)
Continued Workforce Payment (started Autumn 2025/26)	15	15	15	15
Workforce tranche 1 payment	35	81.6 (proportion comprising year 2 tranche 1 to be confirmed)	133.3 (proportion comprising year 3 tranche 1 to be confirmed)	133.3
Workforce tranche 2 payment*	15	(proportion comprising year 2 tranche 2 to be confirmed)	(proportion comprising year 3 tranche 2 to be confirmed)	*n/a*
Total	65	96.6	148.3	148.3

**funding to be released during year upon achieving milestones*

Notes:

1. Practices may opt to use any reduced outgoings from the reimbursement of non-staff expenses for increased workforce capacity, in line with this Workforce Guidance.
2. Funding for 2027/28 and 2028/29 is subject to Parliamentary approval of the Scottish Budget. The 2026/27 published budget can be found at: Scottish Budget 2026 to 2027 - gov.scot

Workforce Funding Allocations and Awards

4. The full funding awards for the General Practice Workforce Payment (£15m) and Tranche 1 (£35m in year 1) will be allocated from April each year to enable practices to commence activities to expand their workforce at the earliest possible stage.

5. The General Practice Workforce Payment, alongside Tranche 1 and Tranche 2 (where released in year), will be allocated to boards and awarded to practices using the Scottish Workload Formula and Income and Expenses Guarantees. This will be applied in Quarter 1 and payments against this figure will be paid to practices on a monthly basis. This will be recalculated in quarter 1 of each financial year to address variances in practice populations. The intention is to provide practices with an allocation which will remain stable for the year to enable practices to plan ahead to expand their workforce.

Section 3: Reporting requirements

6. Expansion of the general practice workforce is a shared priority for both SGPC and SG. The ***Core Funding Increase for Workforce Capacity: Guidance for General Practice issued to practices*** sets out clear guidance on the approach practices should take to expanding their work by using a Menu of Options which prioritises expanding GP capacity.

Requirements for practices

7. Clear reporting arrangements are essential for practices to demonstrate the progress they are making to deliver increases to their workforce capacity. New arrangements apply, building on the success of the near 100% return rate of against the General Practice Workforce Survey return for April – August 2025. Progress over the three-year period of the investment will be measured using data reported through the General Practice Workforce Survey reporting requirements.

8. **Practices are now required to provide quarterly returns using the General Practice Workforce Survey Data App as a condition of funding**. Key dates including deadlines for returns are set out in Section 6. NSS (soon to be become part of Public Service Delivery Scotland (PSDS)) has provided guidance General Practice Workforce Survey Guidance which supports the completion of the Workforce Survey Data App.

9. **If practices do not provide the required data using the General Practice Workforce Survey Data App within the deadlines set out in Section 6, then funding will be withheld in the following quarter.**

10. The final Workforce Survey return for 2025/26 as of 31 March, will provide a baseline figure for workforce capacity at a practice level. Increases to the workforce for 2026/27 onwards will be measured against this baseline. It is important to note that if practices have recruited to posts prior to the beginning of the 2026/27 financial year on the expectation they will be funded by the additional workforce funding allocated in 2026/27, there is an opportunity to report this within the Data App so that it is taken into account

when the workforce capacity baseline is set. This baseline will also take into account existing vacancies.

11. **As a result the final return for 2025/26 due by 15 May 2026 requires practices to provide the following information as a condition of funding:**

    a. A record of practice's use of the General Practice Workforce Payment for 2025/26 as noted in the letter to health boards sent by Susan Gallacher on 11 March 2026 providing an update on data reporting requirements linked to the 2025/26 Workforce Payment.

    b. The practice's intentions to expand the workforce for 2026/27 using the **Tranche 1 and Tranche 2 Payment** (separately) to best deliver primary medical services to the practice population. This will include intentions to increase sessions or hours for existing posts and/or to recruit to new posts. Practices should note that, in 2026/27, the majority of the funding is released as Tranche 1 (£35m) and that practices will be expected to deliver on their intentions for Tranche 1 by 30 September 2026 to receive Tranche 2. As a result practices will need to set out the intentions for Tranche 1 and Tranche 2 accordingly and may need to adjust intentions during the course of the year depending on their ability to expand capacity / recruit to particular posts, using their funding award.

    c. The core workforce dataset which covers existing staff capacity including vacancies. As in previous years this section of the return will be pre-populated with the data from the previous return.

    d. Data on intentions for increasing workforce capacity (or addressing other sustainability pressures) for funding freed up in the global sum as a result of Expenses investment.

Role of health boards

12. Health boards will perform a key role in providing oversight of the General Practice Workforce Survey return. In a change to data reporting arrangements in previous years, **health boards will now have access to practice level data** on the workforce. This will give boards visibility on aspects of the returns at a practice level as set out in this Framework.

13. For 2026/27 health boards will provide a light touch review of practices' intentions to expand the workforce (see paragraph 11b). This will ensure that the level and type of staff set out in the return are broadly commensurate with the level of new award received by the practice for Tranche 1 and Tranche 2 where released in year. Boards should use their own intelligence on the local costs of staff to assess practice level intentions and provide assurance to the Scottish Government through an agreed format that these intentions are broadly in line with local market rates. As part of this process boards are not required to provide further assessment or information on whether practice level intentions will best meet population healthcare needs as practices remain responsible for the size and shape of their workforce under the auspices of the contract that boards have tendered and agreed with the practice. Where health boards are concerned that practice intentions to expand the workforce are not broadly commensurate with the Tranche 1 and Tranche 2 awards, they should discuss this with

the practice and where needed practices may need to demonstrate costs and / or refine and resubmit this information through the workforce app.

14. Practices are then expected to provide quarterly Workforce Survey returns which set out their progress in expanding the workforce in line with their intentions.

15. If practices' workforce expansion intentions change during the course of the reporting period this must be recorded in these quarterly returns and reviewed by health boards.

16. NES (soon to become part of PSDS) will provide health boards with dashboard data on a quarterly basis setting out practice level information on both intentions and progress in expanding the workforce. This will include a summary of practice intentions alongside actual increases and will note any changes to a practice's intentions on the previous quarter.

17. Alongside the workforce investment, we are introducing direct reimbursement for some non-staff expenses in phases over the years 26/27, 27/28 and 28/29. Year One investment (£10 million) will be allocated in addition to payments practices already receive for non-staff expenses via the Global Sum. Any reduced outgoings as a result of the investment **must be recycled by practices to increase workforce capacity or to address other sustainability pressures.** Intiial guidance is being issued in March 2026 with further guidance on expenses to follow in June 2026.

Extenuating circumstances

18. Scottish Government recognises that there may be circumstances where practices are not able to provide the data return within the agreed timeframes due to circumstances which are beyond their control. If practices are concerned that they may not be able to provide the data within the deadlines they should contact their health board as soon as possible and prior to the deadline setting out the reasons for the delay. **Any decision to apply extenuating circumstances for longer than five working days past the deadline needs to be agreed by the health board and the Scottish Government**.

19. We do not expect the use of extenuating circumstances to extend the deadline for these data returns to be a common occurrence. The Data App is open for a number of weeks at each reporting point and deadlines are set out in advance for practices in Section 6 to enable practices to plan appropriately to provide the data return and to put in place any contingencies needed to address leave or other absence of key staff.

Section 4: Awarding tranche 2

Approach to awarding Tranche 2 in 2026/7

20. As noted, monthly Tranche 1 payments will commence as early in the financial year as possible to enable practices to implement their plans to expand the workforce in a timely way. Monthly Tranche 2 payments will commence following the mid-point in the financial year (i.e. after 1 October). The decision to allocate Tranche 2 will be based on individual practice progress in achieving their intentions as set out in the data returns.

This assessment will be made by the health board using the Quarter 2 data return which practices will submit by 31 October 2026.

21. **In principle if practices report through their workforce survey return that they have achieved their Tranche 1 workforce intentions for Quarter 2 then Tranche 2 will be allocated to those practices.** Tranche 2 payments will commence in line with the timeframes in Section 6. If for some reason practices are not eligible to receive the Tranche 2 payment they do have the potential to reactivate this payment in future years if they then go on to deliver on their workforce intentions.

22. SG and BMA are undertaking further joint work to expand on the assessment of achieving intentions in 2026/7 in order to release Tranche 2 funds; further operational guidance will be provided to practices and boards.

Approach to awarding funding in 2027/28

23. As a principle the Scottish Government is committed to providing continued funding in 2027/28 for the additional workforce capacity secured in 2026/27. As a result practices will receive their Tranche 1 funding (£35m + a share of the additional 2027/28 funding); and those practices which have secured Tranche 2 in 2026/27 will continue to receive this payment in 2027/28.

24. If the practice did not receive Tranche 2 funding in 2026/27 health boards will assess progress against Tranche 1 intentions using data in the Quarter 4 Workforce Survey return for 2026/27 due on 30 April 2027. If the practice has achieved its Year 1 Tranche 1 intentions at this point, the health board will commence the Year 1 Tranche 2 payments in 2027/28. If however a practice has made **no demonstrable progress** to achieve their Tranche 1 intentions to expand the workforce, the Scottish Government may seek to reclaim this funding if it has not been used for its intended purpose.

25. The Scottish Government will provide further guidance on the levels of funding and the approach to funding tranches in 2027/28 and oversight through an update of this guidance and reporting framework.

26. A number of scenarios are set out below which set out the approach to issuing 2027/28 funding.

27. Scenario 1:
The practice delivers on their intentions for Tranche 1 at mid point 2026/27 and receives Tranche 2. In 2027/28 they will receive their share of the following:

Tranche 1	*£35m + £Tbc**
Tranche 2	*£15m*
Workforce Payment	*£15m*

**As noted further guidance will be provided on the approach to 2027/28 funding.*

28. Scenario 2:

The practice does not deliver on their intentions for Tranche 1 at mid point 2026/27 and does not receive Tranche 2 in 2026/27. The practice then delivers on its Tranche 1 intentions by end of 2026/27. In 2027/28 they will receive their share of the following:

Tranche 1	*£35m + £Tbc**
Tranche 2	*£15m*
Workforce Payment	*£15m*

**As noted further guidance will be provided on the approach to 2027/28 funding.*

29. Scenario 3:

The practice does not deliver on their intentions for Tranche 1 at mid point 2026/27 and does not receive Tranche 2 in 2026/27. The practice then does not deliver on its Tranche 1 intentions by end of 2026/27,but are making some progress. In 2027/28 they will receive their share of the following:

Tranche 1	*£35m + £tbc*
Tranche 2	*£0***
Workforce Payment	*£15m*

*** As noted further guidance will be provided on the approach to 2027/28 funding and how this Tranche 2 funding can be reinstated in this and future years.*

Section 5: Resolution of returns and payments

30. This reporting framework sets out clear expectations for practices and boards in terms of reporting and oversight arrangements including the conditions of payment. As a result we would expect boards and practices to use this Workforce Guidance including this Reporting Framework to resolve any issues. If this is not possible then practices and boards should involve the LMC to give further consideration and, if needed, have recourse to the GMS contract dispute process.

Section 6: Key Dates

Annual Return (1 April 2025 - 31 March 2026)

Action	Date due by
Practices: Deadline to submit return to Workforce Survey Data App	15 May 2026
Health board: Public Service Delivery Scotland issues Dashboards to health boards for review	8 June
Health board: Health boards provide return to Scottish Government confirming practice intentions are commensurate with level of funding	6 July

Quarter 1 (1 April – 30 June) Return 2026/27

Action	Date due by
Practices: Deadline to submit return to Workforce Survey Data App	14 August 2026
Health board: Public Service Delivery Scotland issues Dashboards	14 September
Health board: Health boards provide return to Scottish Government confirming practice intentions	12 October

Quarter 2 (1 July – 30 September Return 2026/27

Action	Date due by
Practices: Deadline to submit return to Workforce Survey Data App	31 October 2026
Health board: Public Service Delivery Scotland issues dashboards to health boards for review	23 October
Health board: Health boards provide return to Scottish Government confirming practice intentions	21 November
Health board: Health boards to provide confirmation to Scottish Government of practices delivering Tranche 1 intentions	18 December
Intended date to issue Tranche 2 to eligible practices	January 2027

Quarter 3 Return (1 October – 31 December) 2026/7

Action	Date due by
Practices: Deadline to submit return to Workforce Survey Data App	29 January 2027
Health board: Public Service Delivery Scotland issues dashboards to health boards for review	22 February
Health board: Health boards provide return to Scottish Government confirming practice intentions:	22 March

Quarter 4 Return (1 January – 31 March 2026/27

Action	Date due by
Practices: Deadline to submit return to Workforce Survey Data App	30 April 2027
Health board: Public Service Delivery Scotland issues dashboards to health boards for review	7 May
Health board: Health boards provide return to Scottish Government confirming practice intentions	24 May
Health board:	21 June

Health boards to provide confirmation to Scottish Government of practices delivering Tranche 1 and / or Tranche 2	

Primary Care Directorate
General Practice Policy Division

Scottish Government
Riaghaltas na h-Alba
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For action
Primary Care Management Leads
General Medical Practitioners

For information
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23 March 2026

Dear colleagues

Expenses investment 2026/27

1. This letter provides an update on expenses reform, following the agreement on investment in core general practice services reached in October 2025 between the Scottish Government and the BMA Scottish General Practitioners Committee (SGPC). It outlines the approach for year one (2026/27) of the new investment, which covers all practices, including 2C practices.

2. We will continue engaging with stakeholders over the next few weeks to finalise the processes and timelines, with a forthcoming circular providing full guidance expected to issue in June 2026.

3. Funding will be allocated as follows:

	2026/27 *(£m)*	**2027/28** *(£m)*	**2028/29** *(£m)*
Expenses (new investment)	10	21.7	8.3
Total recurring	10	31.7	40

Note: Funding for 2027/28 and 2028/29 is subject to Parliamentary approval of the Scottish Budget. The 2026/27 published budget can be found at: Scottish Budget 2026 to 2027 - gov.scot

Year one overview

Direct allocation

4. In 2026/27, £4 million funding will be allocated directly to practices **to address any of the following non-staff cost pressures**, particularly where costs have risen faster than inflation:
    - Cleaning expenses
    - Clinical and professional indemnity
    - Equipment repairs and maintenance
    - Heat, light and power (energy)
    - Insurance, including building and contents and public liability*
    - Medical supplies
    - Non-clinical waste removal
    - Premises maintenance and repairs*
    - Postage, printing and stationery
    - Rates and water*
    - Telephony costs

** Expenses covered by the existing Premises Directions*

5. Awards will be based on each practice's share of Global Sum and Income and Expenses Guarantee (SWF/I&EG) payments. Indicative awards for 2026/27 have been provided to aid practice planning. Practices will receive monthly payments of their award from October 2026 (i.e. 2/12 value of the allocation every month over six months), conditional on the return of expenses data on non-staff costs as set out below.

Reimbursement of energy costs

6. The remaining £6 million funding will be allocated to Health Boards **to facilitate direct reimbursement of one-third of practice energy costs (heat, light and power).** Board allocations have been estimated using practice expenditure data from 2023/24 submitted by practices to Scottish Government in March 2025. These have been uprated to 26/27 using inflation forecasts.

    - *For practices invoiced directly by supplier:* practices can claim reimbursement of one third of their energy costs by submitting a copy of their invoice(s) to the Health Board. The frequency of claims (e.g. monthly vs quarterly) shall be decided locally. The practice must ensure that the claim submitted is for costs that directly relate to delivering General Medical Services (GMS) or Personal Medical Services (PMS) only (similar to the reduction in notional rent if practice premises are used beyond a certain threshold for non-GMS/non-PMS activities). The practice must also ensure that the claim submitted is for costs that are not otherwise reimbursed. The Health Board will confirm the level of reimbursement due, and will direct NSS to allocate payment.

    - *Practices invoiced by the Health Board:* Health Boards will reduce their agreed energy charges to practices by one third and recoup this proportion of costs from their expenses allocation. If a practice is already paying less than two thirds of energy costs, no further reduction will be passed on to the practice and the Health Board will retain one third of that practice's energy costs. If Health Boards are unable to separate out energy costs for

practices based in Health Centres, they will need to agree a method with practices for estimating these costs if one is not already in place.

7. Health Boards should advise practices of the contact for submission of invoices and agree the frequency of these. Health Boards must ensure that where premises are shared use, energy charges relate only to the practice share and that the agreed energy charges are transparent.

Funding conditions

8. This investment is in addition to payments practices already receive through the Global Sum, which are currently used towards non-staff costs. Practices should note that any reduced outgoings arising from this investment (both direct allocation and reimbursement of energy costs) must be **recycled to increase workforce capacity or to support other sustainability pressures.** This new investment should not be used to increase GP or staff pay, or GP partner drawings.

9. Where practices choose to use any reduced outgoings as a result of the investment in expenses for increased workforce capacity, this should be done in line with the Workforce Guidance issued alongside this letter.

10. **Other sustainability pressures** include:

- Supplementation of workforce expansion
- Training opportunities to expand practice staff skill set
- Addressing other non-staff cost pressures facing the practice, particularly any costs that have increased beyond inflation
- Premises costs not covered by existing reimbursements, for example building insurance costs, internal and external repairs, plant, building and grounds maintenance costs, non-clinical waste removal in areas this is not already reimbursed
- Premises improvements to enable increased capacity, improved patient access or experience
- Purchasing products and services that could improve practice efficiency and directly support patient experience, for example accessibility improvements, information screens or ways of checking metrics in waiting rooms (PODS). Practices should consult with their Board's Digital Directorate before doing so.

Reporting requirements

11. Practices must report their intentions for funding freed up in the Global Sum as a result of this investment through the workforce intentions declaration section of the Workforce Survey. Guidance on this is set out in the Workforce Reporting Framework. Practices will also be required to return data on non-staff costs, building on the previous practice data collection exercise, by the end of August 2026.

12. Health Boards will be required to return data on reimbursement costs on a quarterly basis.

13. The intention is to ensure that we build an accurate national picture of costs to inform further development of the direct reimbursement model in 2027/28 and 2028/29. We will review these processes as we move into years two and three to streamline requirements and ensure the administrative load is as minimal as possible.

Future funding

14. The funding introduced in 2026/27 will be recurring, although the way it is deployed may change as we learn from the data collected through this initial phase. Further detail on the approach to additional investment in 27/28 and 28/29 will be developed in partnership with SGPC and issued in advance of implementation. Funding for 2027/28 and 2028/29 is subject to Parliamentary approval of the Scottish Budget. The 2026/27 published budget can be found at: Scottish Budget 2026 to 2027 - gov.scot

Implementation of expenses reform

15. We are committed to working closely with SGPC and Health Boards through this first year of implementation. Our intention is that the investment supports general practice stability, while also ensuring that Health Boards can implement the policy in a sustainable way.

16. We recognise that there is significant variation across Scotland in how non-staff costs are currently managed by practices and Health Boards. This investment is not intended to trigger changes to existing arrangements. Health Boards should therefore not increase charges to practices in anticipation of or after the Scottish Government's investment, unless otherwise or previously agreed between Boards and practices (an example of an exception would be when annual increases for practices in Health Board owned premises or receiving Health Board services are applied as standard every year). Where local decisions are needed to adjust existing arrangements, they should be guided by the principle of stability and made on the basis of mutual agreement.

17. We will continue our engagement on the guidance in the coming weeks, but if you have any questions in the meantime, please contact gp.expenses@gov.scot.

Yours sincerely

Susan Gallacher
Deputy Director General Practice Policy