



Dear Colleague

CHANGES TO THE SCOTTISH AGENDA FOR CHANGE HANDBOOK: SECTIONS 18 AND 19

1. This circular highlights changes which are being made to the Scottish Agenda for Change Handbook. The UK Staff Council is currently taking forward a process to review and refresh the UK Handbook in partnership. As changes are agreed by the Staff Council, these will in turn be reviewed within a Scottish context by the Scottish Terms and Conditions Committee (STAC) and approved, as appropriate, for inclusion in the Scottish Handbook.

2. Annex A details the relevant changes to Sections 18 and 19 which have been approved by STAC and Annex B contains a clean copy of each new Section. Note that Section 19 and Annex 15 have been combined as part of the review meaning that Annex 15 is now unallocated. An updated version of the Scottish Handbook taking account of these revisions will be placed on the [Management Steering Group website](#).

Cabinet Secretary Approval

3. This agreement has been approved by Scottish Ministers under Regulation 2 and 3 of the National Health Service (Remuneration and Conditions of Service) (Scotland) Regulations 1991 (S.I. 1991 No.537). A copy of the formal approval is attached.

Action

4. NHS Boards and Special Health Boards should note the revisions set out in this letter.

5. This circular can be found online at:
www.publications.scot.nhs.uk

Yours sincerely

JANE HAMILTON

Deputy Director
Health Workforce: Culture, Pay and Partnership Division

30 June 2026

Addresses

For action

Chief Executives,
Directors of Finance,
Directors of Human Resources:
NHS Boards and Special Health
Boards

For information

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Scottish Partnership Forum,
Scottish Terms and Conditions
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**NATIONAL HEALTH SERVICE
APPROVAL OF REMUNERATION AND CONDITIONS OF SERVICE**

In accordance with regulations 2 and 3 of the National Health Service (Remuneration and Conditions of Service) (Scotland) Regulations 1991 (S.I. 1991/537) the remuneration and conditions of service set out in the attached Scottish Government Health Workforce Directorate circular of 30 June 2026 – PCS(AFC)2026/3 – in respect of changes to the Scottish Agenda for Change Handbook, are hereby approved for the purposes of the said Regulations.

JANE HAMILTON

Deputy Director
Health Workforce: Culture, Pay and
Partnership Division
30 June 2026

CHANGES TO THE SCOTTISH AGENDA FOR CHANGE HANDBOOK: SECTIONS 18 AND 19 - TRACK CHANGES

Section 18: ~~Subsistence allowances~~ Work related allowances and reimbursement of expenses

18.1 The purpose of this section is to confirm the allowances available to staff who are required to travel from their usual place of work and, in doing so, incur additional out of pocket expenses in the performance of their duties.

18.2 Where locally, staff and employer representatives agree arrangements which are more appropriate to local operational circumstances or which provide benefits to staff beyond those provided by this section, or are agreed as operationally preferable, those local arrangements will apply.

~~18.2 The purpose of this section is to reimburse staff for the necessary extra costs of meals, accommodation and travel arising as a result of official duties away from home. Business expenses which may arise, such as the cost of a fax or official telephone calls, may be reimbursed with certificated proof of expenditure.~~

18.3 Business expenses which may arise in the course of work, such as wi-fi, photocopying, business phone calls, may be reimbursed with proof of expenditure e.g. receipts. In all circumstances, the business need for the expense must be agreed/approved by the employer, in line with local policies.

~~Night subsistence~~

Short overnight stays in hotels, guesthouses and commercial accommodation

18.~~43~~ When an employee stays overnight in a hotel, guesthouse, or other commercial accommodation with the agreement of the employer, the overnight costs will be reimbursed as follows:

- the actual, receipted cost of bed and breakfast, up to the normal maximum limit set out in Annex 14; plus
- a meals allowance, to ~~cover~~ support the cost of a main evening meal and one other day-time meal, at the rate set out in Annex 14.

18.~~54~~ Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not within the employee's control or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the employer.

Short overnight stays in non-commercial accommodation

- 18.65 Where an employee stays for short overnight periods with friends or relatives ~~or in a caravan~~ or other non-commercial accommodation, the flat rate sum set out in ~~paragraph~~point -3 of Annex 14 is payable. This allowance includes an ~~allowance amount~~ for meals. No receipts will be required. This allowance cannot be taken in addition to other meal allowances.
- 18.76 Employees staying in accommodation provided by the employer or host organisation shall be entitled to an allowance to cover meals which are not provided free of charge, up to the total set out in ~~paragraph~~point 2 of Annex 14.
- 18.87 Where accommodation and meals are provided without charge to employees, e.g. on residential training courses, an incidental expenses ~~allowance payment can be made up to at~~ the rate set out in ~~paragraph~~point -6 of Annex 14 ~~will be payable. All payments of this allowance are subject to the deductions of appropriate tax and National Insurance contributions via the payroll system. An incidental expenses payment cannot be taken in addition to meal allowances. All payments of this section are subject to the deductions of appropriate tax and National Insurance contributions via the payroll system.~~

Travelling overnight in a sleeping berth (rail or boat)

- 18.98 The cost of a sleeping berth (rail or boat) and meals, excluding alcoholic drinks, will be reimbursed subject to the production of ~~vouchers~~receipts and up to the maximum amounts as stated in Annex 14.

Short-term temporary absence travel costs

- 18.109 Travel costs between the hotel and temporary place of work will be separately reimbursed on an actual cost basis.

Long-term overnight stays

- 18.110 After the first 30 nights' stay in the same location the entitlement to night subsistence shall be reduced to the maximum rates set out in ~~paragraph~~point 4 of Annex 14. Meals allowances are not payable to these employees. Those who continue to stay in non-commercial accommodation will continue to be entitled to the rate set out in ~~point~~paragraph -3 of Annex 14.

~~Day subsistence~~Meal allowances

- 18.124 A meal allowance is payable when an employee is ~~necessarily required to be~~ absent from their home on official business and more than five miles from their base or usual place of work which is measured; by the shortest practicable route, ~~on official business.~~

18.13 The definition of a “usual place of work” may need to be agreed for staff whose role is within a community setting or other variable locations, in accordance with paragraph 18.2.

18.14 The ~~d~~Day meals allowance rates are set out in ~~paragraph~~point -5 of Annex 14. These allowances are not paid where meals are provided free at the temporary place of work.

18.15~~2~~ A day meals allowance is payable only when an employee necessarily spends more on a meal/meals than would have been spent at their place of work. An employee shall certify accordingly, on each occasion for which day meals allowance is claimed, but a receipt is not required.

18.16~~3~~ Normally, an employee claiming a lunch meal allowance would be expected to be away from ~~his/her~~their -base or usual place of work for a period of more than five hours which would incorporate their mid-shift/rostered lunch period. For staff whose role is within a community setting or other variable locations, see 18.13. and covering the normal lunch time period of 12:00 pm to 2:00 pm.

18.17 To claim an evening meals allowance an employee would normally be expected to be away from base for more than ten hours and unable to return to base or home before 7:00 pm, and, as a result of the late return, is required to have an evening meal. Employees may qualify for both lunch and evening meal allowance in some circumstances.

18.18 There will be occasions where, due to the time of departure, there will be the necessity to take a meal but the conditions relating to the time absent from the base are not met. This, and any other exceptions to the rules, may be allowed at the discretion of the employer.

18.19~~14~~ The scope and level of any other payments will be determined by the employer, according to local needs, on a ~~vouched~~receipted -basis.

~~Late night~~Unplanned duties allowance

18.20~~15~~ ~~An employee who is required to work late at night, in addition to a day duty, may be paid an evening meal allowance at the rate set out in paragraph 7 of Annex 14. It will be for the employer to determine who will be entitled and in what circumstances.~~An unplanned duties meal allowance may be payable in the event a member of staff is unexpectedly required to stay at work following the end of their contractual shift, for a duration in which a meal would usually be required. Eligibility for this allowance will be determined by the employer and paid as set out in point 7 in Annex 14.

18.21~~6~~ ~~Late night duties~~This allowance will be subject to deduction of appropriate tax and National Insurance contributions, via the payroll system.

Section 19: Other terms and conditions

19.1 Other terms and conditions, not covered in this handbook, will be determined and agreed locally ~~following consultation in partnership~~ with staff representatives, ~~with a view to reaching agreement on such terms and conditions or any changes to them (see Annex 15).~~¹

19.2 Other terms and conditions shall include but are not limited to:

- arrangements for carry over of annual leave
- special leave
- removal expenses and associated provisions
- the resolution of disciplinary matters and disputes procedures
- protection of pay and conditions of service (for example following organizational change or redeployment due to work related injury)
- notice periods where they differ from statutory minimums.

19.3 Where local terms and conditions are agreed they ~~The same terms and conditions~~ should apply to all staff groups, unless there are significant reasons why this is not appropriate and these reasons are justifiable in relation to the principles of equal pay for work of equal value.

19.4 If local partnerships are unable reach agreement, any existing contractual arrangements will apply.

¹ See the question and answer guidance in Annex 28.

CHANGES TO THE SCOTTISH AGENDA FOR CHANGE HANDBOOK: SECTIONS 18 AND 19 – NEW

Section 18: Work related allowances and reimbursement of expenses

- 18.1 The purpose of this section is to confirm the allowances available to staff who are required to travel from their usual place of work and, in doing so, incur additional out of pocket expenses in the performance of their duties.
- 18.2 Where locally, staff and employer representatives agree arrangements which are more appropriate to local operational circumstances or which provide benefits to staff beyond those provided by this section, or are agreed as operationally preferable, those local arrangements will apply.
- 18.3 Business expenses which may arise in the course of work, such as wi-fi, photocopying, business phone calls, may be reimbursed with proof of expenditure e.g. receipts. In all circumstances, the business need for the expense must be agreed/approved by the employer, in line with local policies.

Short overnight stays in hotels, guesthouses and commercial accommodation

- 18.4 When an employee stays overnight in a hotel, guesthouse, or other commercial accommodation with the agreement of the employer, the overnight costs will be reimbursed as follows:
- the actual, receipted cost of bed and breakfast, up to the normal maximum limit set out in Annex 14; plus
 - a meals allowance, to support the cost of a main evening meal and one other day-time meal, at the rate set out in Annex 14.
- 18.5 Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not within the employee's control or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the employer.

Short overnight stays in non-commercial accommodation

- 18.6 Where an employee stays for short overnight periods with friends or relatives or other non-commercial accommodation, the flat rate sum set out in point 3 of Annex 14 is payable. This allowance includes an amount for meals. No receipts will be required. This allowance cannot be taken in addition to other meal allowances.
- 18.7 Employees staying in accommodation provided by the employer or host organisation shall be entitled to an allowance to cover meals which are not provided free of charge, up to the total set out in point 2 of Annex 14.

- 18.8 Where accommodation and meals are provided without charge to employees, e.g. on residential training courses, an incidental expenses payment can be made up to the rate set out in point 6 of Annex 14. An incidental expenses payment cannot be taken in addition to meal allowances. All payments of this section are subject to the deductions of appropriate tax and National Insurance contributions via the payroll system.

Travelling overnight in a sleeping berth (rail or boat)

- 18.9 The cost of a sleeping berth (rail or boat) and meals, excluding alcoholic drinks, will be reimbursed subject to the production of receipts and up to the maximum amounts as stated in Annex 14.

Short-term temporary absence travel costs

- 18.10 Travel costs between the hotel and temporary place of work will be separately reimbursed on an actual cost basis.

Long-term overnight stays

- 18.11 After the first 30 nights' stay in the same location the entitlement to night subsistence shall be reduced to the maximum rates set out in point 4 of Annex 14. Meals allowances are not payable to these employees. Those who continue to stay in non-commercial accommodation will continue to be entitled to the rate set out in point 3 of Annex 14.

Meal allowances

- 18.12 A meal allowance is payable when an employee is required to be absent from their home on official business and more than five miles from their base or usual place of work which is measured by the shortest practicable route
- 18.13 The definition of a "usual place of work" may need to be agreed for staff whose role is within a community setting or other variable locations, in accordance with paragraph 18.2.
- 18.14 The day meals allowance rates are set out in point 5 of Annex 14. These allowances are not paid where meals are provided free at the temporary place of work.
- 18.15 A day meals allowance is payable only when an employee necessarily spends more on a meal/meals than would have been spent at their place of work. An employee shall certify accordingly, on each occasion for which day meals allowance is claimed, but a receipt is not required.
- 18.16 Normally, an employee claiming a lunch meal allowance would be expected to be away from their base or usual place of work for a period of more than five hours which would incorporate their mid-shift/rostered lunch period. For staff whose role is within a community setting or other variable locations, see 18.13.

- 18.17 To claim an evening meals allowance an employee would normally be expected to be away from base for more than ten hours and unable to return to base or home before 7:00 pm, and, as a result of the late return, is required to have an evening meal. Employees may qualify for both lunch and evening meal allowance in some circumstances.
- 18.18 There will be occasions where, due to the time of departure, there will be the necessity to take a meal but the conditions relating to the time absent from the base are not met. This, and any other exceptions to the rules, may be allowed at the discretion of the employer.
- 18.19 The scope and level of any other payments will be determined by the employer, according to local needs, on a receipted basis.

Unplanned duties allowance

- 18.20 An unplanned duties meal allowance may be payable in the event a member of staff is unexpectedly required to stay at work following the end of their contractual shift, for a duration in which a meal would usually be required. Eligibility for this allowance will be determined by the employer and paid as set out in point 7 in Annex 14.
- 18.21 This allowance will be subject to deduction of appropriate tax and National Insurance contributions, via the payroll system.

Section 19: Other terms and conditions

- 19.1 Other terms and conditions, not covered in this handbook, will be determined and agreed locally in partnership with staff representatives.¹
- 19.2 Other terms and conditions shall include but are not limited to:
- arrangements for carry over of annual leave
 - special leave
 - removal expenses and associated provisions
 - the resolution of disciplinary matters and disputes procedures
 - protection of pay and conditions of service (for example following organizational change or redeployment due to work related injury)
 - notice periods where they differ from statutory minimums.
- 19.3 Where local terms and conditions are agreed they should apply to all staff groups, unless there are significant reasons why this is not appropriate and these reasons are justifiable in relation to the principles of equal pay for work of equal value.
- 19.4 If local partnerships are unable reach agreement, any existing contractual arrangements will apply.

¹ See the question and answer guidance in Annex 28.