

Table 84 **Average costs, rents and subsidies in Scottish local authority housing revenue accounts**

	1980/81	1990/91	1995/96	2000/01	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 estimate
Average annual cost per house (£) ¹	688	1,251	1,703	2,173	2,553	2,660	2,756	2,901	2,955	3,079	3,146	3,266	3,371	3,599	3,584	3,621	3,771	3,971	4,007	3,841	4,198	4,232
Percentage of costs met by:																						
Rents and other income	50	94	97	99	98	100	100	99	99	99	99	99	100	100	100	100	100	100	100	100	100	100
Housing support grant	37	6	3	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0
General fund contributions	13	-	-	0	-1	-2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

Sources: Scottish Government Housing Revenue Account (HRA) Statistics from 1997 and Convention of Scottish Local Authorities prior to 1997.

Notes: 1. Total HRA expenditure (see table 83) divided by total dwelling stock at end of financial year.

2. Local authorities can transfer HRA surpluses to the General Fund. However, they are not permitted to budget for a transfer of funds from the General Fund to the HRA, such that any such transfers typically occur only if there is a need to cover a HRA deficit at the end of the financial year.