



Statistical classification review of Tier 2 Approved Housing Bodies

The Irish statistical authorities were tasked by Eurostat to complete the analysis of Approved Housing Bodies (AHBs) for the mid-sized bodies (known as Tier 2). During 2020, the Government Accounts Classifications Division completed a statistical classification review of 52 Tier 2 AHBs who own or manage approximately 5,500 housing units. The review classified 30 Tier 2 AHBs into the local government sector (S.1313). This takes the total of AHB classified in S.1313 to 46 (this includes [16 Tier 1 AHBs that were reviewed previously by the office](#)).

It was also noted as part of this exercise that 15 of the 52 Tier 2 AHBs were also involved in the provision of additional services, such as disability services. These additional services are funded by the Department Health/HSE and other government departments. These 15 bodies were further reviewed in the context of the provision of their housing and additional services. This review classified 13 of these bodies into the central government sector (S.1311). The remaining 9 AHBs that were reviewed remained in the non-profit institutions serving households (S.15). Eurostat agreed with these statistical classification decisions.

The relevant bodies that are now classified in S.1311 and S.1313 were informed of this decision by letter and email in December 2020. The bodies are listed in the CSO's Register of Public Sector Bodies 2020, published on [21 April 2021](#).

**Central Statistics Office
Government Accounts Classifications Division
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