IFCO
OIFIG AICMITHE SCANNÁN NA HÉIREANN
IRISH FILM CLASSIFICATION OFFICE

Performance Delivery Agreement

Between

The Department of Culture Communications and Sport

And

The Irish Film Classification Office (IFCO)

2026

Performance Delivery Agreement

1. Introduction and Objectives of the Agreement

This Performance Delivery Agreement (PDA) has been drawn up by the Department of Culture Communications and Sport ("the Department") in consultation with the Irish Film Classification Office (IFCO) in accordance with the 2016 edition of the Code of Practice for the Governance of State Bodies ("Code of Practice"). It succeeds the previous Performance Delivery Agreement 2025 and reflects the commitments in the IFCO Strategy Statement 2026-2028 which was approved by the Minister in 2026. It is also informed by the Oversight Agreement (OA) 2026-2028 between the two parties.

This PDA shall be reviewed and updated annually, and it will be utilised to formalise the process through which the inputs, outputs and outcomes relating to IFCO can be measured and assessed.

These agreements will act as a performance contract between the parent Department and the State body in which an agreed level of performance/service is formalised, and which will ultimately result in improved efficiency and effectiveness in the delivery of public services. The agreements allow for the adoption of output and outcome indicators, including milestones to measure performance against targets.

To achieve this, it is necessary to set out the following:

- The key inputs, outputs and outcomes of IFCO's activities, in quantitative, measurable terms.
- Assessment of performance by monitoring of agreed targets, around those key inputs, outputs and outcomes.

This Agreement documents the agreed level of service between the parties in order to facilitate improved effectiveness and efficiency of relevant public services. It sets out IFCO's key targets for 2026 and defines the output and outcome indicators on which performance should be measured. In addition, it will also highlight any potential risk factors, allow for a level of flexibility and amendments of targets where necessary, and specify the monitoring arrangements between the Department and IFCO.

The Agreement ultimately seeks to

a) Facilitate IFCO in carrying out its functions.
b) Progress the ongoing development of output measures for its expenditure.
c) Improve the effectiveness and efficiency of public services.

2. Inputs

2.1 Financial Inputs

The Department is responsible for determining the overall allocation of funding to IFCO i.e. the annual grant, while IFCO is responsible for the allocation of its current expenditure within

agreed budgetary parameters.

The Department will provide an annual grant to IFCO, which in 2026 will be as follows:

Pay:	€435,000
Non-Pay	€350,000
Total:	€785,000

2.2 Staff Resources

Details for the staff complement for 2026 are as follows:

- 1x Director of Film Classification (Principal Officer)
- 1x Office Manager / Home Entertainment Co-Ordinator (Higher Executive Officer)
- 1x Theatrical Co-Ordinator (Executive Officer)
- 1x Clerical Officer

Note:
A 'Periodic Critical Review' (PCR) of IFCO was published by the Department of Justice Management Board in 2025 prior to the transfer of IFCO to the Department of Culture Communications and Sport. The PCR examined staff resources among other matters and included a preferred approach to reinstate an Assistant Director at AP level, who with the Office Manager would also be assigned as Assistant Classifiers. Resourcing discussions are ongoing with the Department based on a current assessment of requirements including in respect of Assistant Classifiers following the transfer of functions at the start of August 2025.

The nature of IFCO's work means staff are required to work on site for a minimum of 2 days per week. This is managed on a rostered basis and is determined by business need. Part-time Assistant Classifiers work more flexibly as some AV content, in particular Home Entertainment, can be viewed remotely.

2.3 Other Resources

IT services are supplied by the Department. The IFCO website and distributor portal is also provided by the Department. IFCO also has contracts and relationships with third party IT, print/design, event management and audiovisual equipment suppliers in relation to the infrastructure required for the delivery, viewing and reporting of AV content. These are managed directly by IFCO.

IFCO is located on Blackhall Walk, Smithfield, Dublin 7. The building is supplied by the OPW. IFCO deals directly with the OPW in relation to the management of the building and has a separate cleaning contract.

3. IFCO Role and Responsibilities

IFCO has responsibility for examining and certifying all content, with the exception of advertisements, that is presented in cinemas in Ireland. IFCO has delegated the review of advertisements to the Advertising Standards Authority of Ireland. IFCO is also responsible for examining and certifying all home entertainment content on DVDs/Videos/Blu Ray discs distributed in Ireland. IFCO is also responsible for the issuing of licenses to sell / rent home entertainment content (DVD/Video/Blu Ray).

The IFCO Director is the national nominee to the PEGI Council. PEGI (Pan-European Game information) is a European video game rating system that applies to all video games distributed in Ireland. IFCO reviews all games which are awarded a PEGI 18 Certificate as a matter of course and can decide to review games awarded other certificates on a case-by-case basis. The Director is also a Member of the PEGI Complaints Board.

IFCO also provides a content advisory service in respect of cinema content for film festivals and similar events on request and resources permitting. IFCO also co-operates with other relevant state agencies such as the National Council for Curriculum and Assessment, Screen Ireland and Coimisiún na Meán. IFCO also provides relevant education outreach and dedicated programmes during Heritage Week and on Culture night.

The Goals, Actions, KPIs and Targets are aligned with the goals set out in IFCO's Strategy Statement 2026 – 2028.

4. Actions, KPIs and Targets 2026

This section sets out the strategic objectives, actions, Key Performance Indicators and targets, which can be used to assess IFCO's progress towards achieving its key mandate and core function, and its goals under the Strategic Statement 2026-2028.

Strategic Theme 1. Quality Service

Strategic Objective	Action	KPI	Target 2026
Provide trusted and timely classification and advice	View and certify content in accordance with the legislation and IFCO Classification Guidelines.	Number of certifications issued for cinema release and Home Entertainment.	1400 + cinema certificates issued. 500+ Home Entertainment classifications.
	Maintain a high level of stakeholder confidence in classifications and advice.	Number of successful appeals and number of audience complaints that result in updated advice. Stakeholder trust in IFCO's decisions and processes.	Successful appeals are less than 1% of all classifications and the number of audience complaints that result in updated advice is less than 1%.
Provide quality service for stakeholders that supports a vibrant sector and a diversity of content	Ensure that current processes and timeframes for classification decisions are clear and efficient.	Stakeholder satisfaction with process and timeframes for the submission, review and certification of material.	Over 95% of classification decisions are provided within agreed timeframes.
	Implement enhanced IT solution for managing the classification process.	Enhanced IT solution is in place.	Phase one of a new IT booking system is in place and working effectively.
	Ensure that the classification fee structure is fit for purpose and reflects legislation.	Engagement with the Department of Culture, Communications and Sports (DCCS) and stakeholders on a review of the fee structure.	Discussions on revised fee structure are progressed with the Department.
	Continue to process video retail licence applications. Engage with the DCCS on future policy regarding video licence requirement.	Retail licences are processed and issued within 30 days of completed application being submitted. Policy options regarding future of video licensing explored with DCCS.	100% of licences issued within 30 days. Policy discussion on the future of video licensing progressed with the Department.

Strategic Theme 2 - Resource Effectiveness and Excellence in Governance

Strategic Objective	Action	KPI	Target 2026
Maintain strong financial and governance oversight and management	Implement robust financial management and reporting procedures in co-operation with relevant Departmental shared functions.	Annual income and expenditure with reference to agreed targets. Outcomes of internal audits and other financial reviews. Scheduled review of financial controls.	Annual income is above €750k and expenditure less than €700k Recommendations from internal audits reports and Annual Review of Financial Controls are implemented within agreed timeframes.
	Engage with the DCCS to ensure that the Annual Performance Delivery Agreement (PDA) is agreed and reviewed in a timely manner.	PDA is developed and agreed within specified timeframes.	PDA reviewed and agreed as early as possible
	Engage with the DCCS to ensure Oversight Agreement is in place.	Oversight Agreement is developed and agreed within specified timeframes.	Oversight Agreement in place from Q1 2026 and updated as required
Model high standards in governance and organisational responsibility practices.	Publish and review a new Strategy Statement every 3 years and report on delivery annually in the Annual Report.	Strategy Statement is developed in consultation with stakeholders and published on IFCO website. Annual Report includes review of delivery against Strategy Statement.	Strategy Statement 2026-2028 in place by Q1 2026. 2025 Annual Report is published in Q2 2026.
	Ensure compliance with the Code of Practice for Governance of State Bodies 2016.	Reports on compliance with the Code.	Full compliance with the Code.
	Provide Secretariat and other relevant supports/inputs for Film Classification Appeals Board, Censorship of Publications Board and Censorship of	All Boards are provided with required support. The provision of any required input to support the development and implementation of	Secretariat support provided as required within agreed timeframes. Provision of support to the Boards and the Department of Culture

	Publications Appeals Board.	proposals on the future of the publications Boards being brought to Government by the DCCS.	Communications and Sport.
	Promote an innovative working environment that supports and develops staff.	Staff satisfaction.	Staff satisfaction with working environment and support remains at over 80%.
Engage with and support other relevant public policy initiatives e.g. Public Sector Climate Action Mandate	Climate Action initiatives and targets are included in IFCO Climate Action Plan.	IFCO remains on track to exceed 2030 target based on information included in the IFCO Annual Report.	Climate action roadmap updated and progress included in 2025 Annual Report.

Strategic Theme 3 - Communication and Engagement

Strategic Objective	**Action**	**KPI**	**Target 2026**
Promote the role and contribution of the Office.	Enhance the structure and content of the IFCO website to increase accessibility and audience engagement.	Content and structure of the IFCO website is reviewed. Plan to enhance the website is developed and implemented.	Engage with Department IT to develop a plan and timeframe for website development.
	Develop and implement a programme of engagement with young audiences.	Number and diversity of activities in the Annual programme.	At least 5 activities implemented in 2026 and progress reported in Annual Report
	Programme of engagement with major film festivals to support delivery of this strategy.	Number and diversity of activities in the Annual programme.	At least 5 activities implemented in 2026 and progress reported in Annual Report.
Contribute to policy debates and practical initiatives that support the delivery of this strategy.	Implement a programme of activities with a particular focus on collaborations with relevant partners.	Research and other activities support the delivery of the strategy and support broader national policy objectives including responding to climate change and increasing diversity equality and inclusion.	At least 5 activities implemented in 2026 and progress reported in Annual Report.
	Contribute to policy debates in a variety of fora.	IFCO is viewed as an authoritative voice in relevant discussions.	Contribution to policy debates included in the Annual Report.

6. Potential Risk Factors

Reflecting the key priorities of the organisation, the following risks were identified as the main areas that could negatively impact on IFCO in 2026.

Risks	Control and Mitigants
IT. Failure of connectivity or security would be a serious impediment to IFCO's ability to function and possibly compromise release dates.	Ongoing Service arrangement with both the Department's IT unit and external providers to mitigate the effects of any interruption and ensure resumption as quickly as possible.
Finance. Failure to meet financial targets and maintain required financial controls.	Monitor trends in submissions and quarterly and sales annually. Monthly reconciliation prepared and then approved by Director. Dual independent access to transact banking business.
Business Continuity	Engage with Department in relation to resources and the associated recommendations in the PCR to mitigate the risk to business continuity. Annual review and update of Disaster Recovery Plan.

7. Monitoring Arrangements

The implementation of this agreement will be monitored through quarterly meetings, and more frequently if required, between IFCO and the Department to provide an update on developments and achievement of targets set out in this agreement. IFCO undertakes to submit all relevant and appropriately detailed performance information in line with indicators and timeframes agreed with the Department in order to:

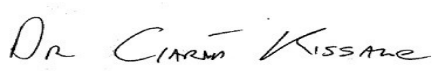
a. Enable monitoring;
b. Advise of any changes necessary and how best to address these;
c. Provide relevant performance information for the Revised Estimates process.

8. Duration of the Performance Delivery Agreement

The arrangements set out in this agreement will apply with effect from the date signed hereunder until the 31st December 2026.

9. Agreement Approval

Signed:



Dr. Ciarán Kissane, Director, Irish Film Classification Office

Signed:

Sinéad O'Hara, Principal Officer Department of Culture Communications and Sport