



DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
Performance Governance System
Measure Profile



MEASURE
S29

What is the measure?

Disbursement Rate (DR)

What strategic objective is the measure aligned?

Maximize budget utilization

What is the rationale behind the measure?

This support perspective will be an effective tool to monitor the actual disbursement performance of the implementing offices, enabling them to create concrete action or catch-up plans which will expedite and boost project implementation. This measure will ensure that Department targets are met in support to the attainment of the country's economic growth.

How is the measure calculated? Clarify the terms in the formula

$$DR\% = \frac{\text{Disbursements* (Current/Extended/Continuing)}}{\text{Obligations (Current/Extended/Continuing)}} \times 100$$

**Disbursements made on obligations incurred during the calendar year*

How often is the measure updated/calculated?

Monthly
Quarterly
Annually

What is the unit?

Percent (%)

What data is required in calculating the measure? Where/how will it be acquired?

Data on the following:

- Obligations sourced from e-Budget system
- Disbursements sourced from e-NGAS
- Statement of Allotments, Obligations, Disbursements, and Balances (SAODB)

Indicate policy/law that is applicable.

Annual General Appropriations Act (GAA), Commission on Audit (COA) Circulars and Department of Budget and Management (DBM) Circulars applicable to DPWH.

What is the basis in setting the targets?

Historical data on actual financial performance;
Required share of the agency in the annual target GDP of the government as recommended by national economic managers

Who is accountable for the targets?

Implementing Offices (CO/UPMOs/ROs/DEOs)

Who is responsible for tracking and reporting the annual accomplishments?

Finance Service

Baseline	TARGET					
	2023	2024	2025	2026	2027	2028
64%	75%	75%	76%	76%	77%	78%