



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%