



PROCEDURE TITLE	PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS (FAR1 & FAR1A)
SCOPE	This Process starts from the receipt of the GAA up to the generation of Financial Accountability Report (FAR1, and FAR1-A)
PURPOSE	To harmonize budget and financial accountability reports prescribed by the oversight agencies and to effectively report, monitor and /or evaluate the agency performance versus plans and targets which shall serve as basis for sound policy decisions.
PROCESS DESCRIPTION	
DESCRIPTIVE STATEMENT: Preparation and submission of Quarterly Budget and Financial Accountability Reports to Central Office and encoding of Data to the DBM URS website and endorsement of report to ITU for posting to the DILG-NCR website.	
A	<ul style="list-style-type: none"> Budget Section Financial Accountability Reports (Appropriation, Allotment and Obligation Fields)

Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
1	Budget Officer	Receives the following: <ul style="list-style-type: none"> Net Expenditures Program Copy of General Appropriation Act (GAA) 	<ul style="list-style-type: none"> Record the Appropriation/allotment in the Respective Registries per PPA as follows: <ul style="list-style-type: none"> Registry of Allotment and Obligation for Personnel Services (RAOPS); Registry of Allotment and Obligation for maintenance and other Operating Expenses (RAOMO) Registry of Allotment and Obligation for Capital Outlay (RAOCO); 	<ul style="list-style-type: none"> Approved GAA Registries of Allotment and Obligation per PPA (RAOPS, RAOMO, RAOCO)
2	Budget Officer	Record Obligations from the Obligations Request Slip (ORS) and Sub-allotment Receives from Central Office	<ul style="list-style-type: none"> Summarize all Sub-Allotments Received and Obligations made for the quarter 	<ul style="list-style-type: none"> Obligation Request Slip (ORS) Sub-Allotment
3	Budget Officer	Prepare Status of Funds Per Project, Program and Activity (PPA) and Statement of Allotments, Obligations and Balances (SAOB)	<ul style="list-style-type: none"> Review the Correctness of Entries in the Registries of Allotment and Obligations Summarize the entries made in the Registries per Project, Program and Activity monthly Reflecting year-to-date 	<ul style="list-style-type: none"> Status of Funds per PPA SAOB Registry of Allotment and Obligation





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Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
			running total (as of); • Prepare SAOB monthly and Quarterly	
4	Budget Officer	Prepare Financial Accountability Reports (FAR No. 1 and FAR No. 1A)	<ul style="list-style-type: none"> • Consolidated the quarterly Status of Funds per PPA and per account code. • Accomplish the appropriation, allotment (current year, continuing and automatic) and obligation fields of FAR1 and FAR1-A. • Forward thru email copy FAR1 and FAR1-A to accounting 	<ul style="list-style-type: none"> • Registry of allotment and Obligation • Status of allotment • FAR No.1 • FAR No.1 • FAR No. 1A
B	• Accounting Section Preparation of Financial Accountability Reports (Disbursement Field)			
			•	•
1	Accountant III	Receive Report of Checks Issued (RCI) and Report of LDDAP – with Original Copy of Paid DVs with complete supporting documents from cash section	<ul style="list-style-type: none"> • Reviewed the Receive RCI as to completeness of Paid vouches per RCI (MDS and LDDAP) 	<ul style="list-style-type: none"> • RCI-MDS • RCI-LDDAP
2	Accountant III	Prepare Working Paper	<ul style="list-style-type: none"> • Input the data from RCI and DVs into the working paper • Review the DVs against the respective ORS and post DV amounts to working paper • If there any discrepancies between ORS and DVs, verify with the Budget Officer for any adjustment 	<ul style="list-style-type: none"> • ORS • DVS • Working Paper
3	Accountant III	<ul style="list-style-type: none"> • Sort and Post Data 	<ul style="list-style-type: none"> • Sort data per PPA, per Fund and per Account Code 	<ul style="list-style-type: none"> • Working Paper • Far 1 and far1-A





QUALITY PROCEDURE (QP)

			<ul style="list-style-type: none"> Post sorted data for FAR1-A Forms Post total amount of Far1A to far 1 forms 	
4	Accountant III	<ul style="list-style-type: none"> Generate Reports 	<ul style="list-style-type: none"> Generate Far1 and Far1-A and produce a hard copy. Submit the Reports to the concerned Supervisor (FAD Chief) 	<ul style="list-style-type: none"> FAR 1 FAR 1-A
		•	•	•
Step No.	Responsible Personnel	PROCESS/ACTIVITY	Details	References
C	<ul style="list-style-type: none"> Budget Section and Accounting Section Financial Accountability Reports and signature of concerned officials. 			
1	Budget Officer and Accountant III		<ul style="list-style-type: none"> Certified correct as to Appropriations, Allotment and Obligation-Chief, Budget Section Certified correct as to Disbursement-Chief Accountant Chief Budget Section to Prepare transmittal letter to Central Office and COA to be signed by the Regional Director 	<ul style="list-style-type: none"> Financial Accountability Report No.1 Financial Accountability Report No.1-A
2	Immediate Supervisors	Received Generated Report FAR1, FAR 1-A	<ul style="list-style-type: none"> Review the totals for all columns of FAR ! and FAR 1-A If found correct, affix signature and forward the Report to the Office of Assistant Regional Director for initial and Regional Director for his/her approval. 	<ul style="list-style-type: none"> Financial Accountability Report No.1 Financial Accountability Report No.1-A
3	Assistant Regional Director	Initials and Recommends approval of FAR1, FAR 1-A	<ul style="list-style-type: none"> Initials the appropriate fields of approval: 	<ul style="list-style-type: none"> Financial Accountability Report No. 1 Financial



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				Accountability Report No. 1-A
4	Regional Director	Approves the report of FAR1, FAR 1-A	<ul style="list-style-type: none"> Sign the field for approval 	<ul style="list-style-type: none"> Approve Financial Accountability Report FAR1, FAR1-A
5	Budget Section	Transmit the Approved Financial Accountability Report to Central Office and COA	<ul style="list-style-type: none"> Reproduce and transmit FAR1 and FAR 1-A to Central Office, COA Encode data of FAR1 and FAR 1-A to DBM URS website Forward to ITU report of FAR1 and FAR 1-A for posting to DILG-NCR website 	<ul style="list-style-type: none"> Approved financial Accountability Report
6	Budget and Accounting sections	File copy of Reports	<ul style="list-style-type: none"> Maintains copy of FAR1 and FAR 1-A 	<ul style="list-style-type: none"> Approve Financial Accountability Report FAR1, FAR1-A

Prepared By		Reviewed By	Approved By
RINA G. MALLARI <i>[Signature]</i> JEAN HAZEL P. BACANI	<i>[Signature]</i> ANITA W. ADRIANO	<i>[Signature]</i> ARACELI A. SAN JOSE, CESO V	<i>[Signature]</i> JULIE J. DAQUIOAK Ph.D., CESO IV
Process Owner	DILG - R03 Deputy Quality Management Representative	DILG - R03 Quality Management Representative	DILG - R03 Top Management





DILG – REGION III (CENTRAL LUZON)

QUALITY OBJECTIVE (QO)

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OFFICE/ SECTION/ UNIT	DILG-R03/FAD-BUDGET AND ACCOUNTING
QUALITY PROCEDURE TITLE	PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS (FAR1 AND FAR1-A)

Function	Key Performance Indicators (KPI)			Frequency of Monitoring Results	Responsible for Monitoring	Applicable Documents (e.g. Tracker, Monitoring Log Sheet, Summary Log Sheet, Report, Memo, etc.)
	Objective	Target	Indicator/Formula (if applicable)			
Preparation and submission of FAR1 and FA1A	Timely submission of quarterly FAR1 and FAR1A to Central Office	<ul style="list-style-type: none"> 20th day of the month following every quarter 	Actual date of receipt by CO	Quarterly	Regional Budget Officer; Regional Accountant	<ul style="list-style-type: none"> Transmittal letter Process Monitoring Log Sheet
	Timely encoding of FAR1 and FAR1A to DBM URS website	<ul style="list-style-type: none"> End of the month following every quarter 	Date posted –expected date of posting			
	Timely endorsement to ITO for posting to WEBSITE	<ul style="list-style-type: none"> 5 days after the end of the month following every quarter 	Date posted –expected date of posting			





DILG – REGION III (CENTRAL LUZON)
**QUALITY
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RINA G. MALLARI <i>[Signature]</i> JEAN HAZEL P. BACANI	<i>[Signature]</i> ANITA W. ADRIANO	<i>[Signature]</i> ARACELI A. SAN JOSE, CESO V	<i>[Signature]</i> JULIE J. DAQUIOAG, Ph.D., CESO IV
Process Owner	DILG – R03 Deputy Quality Management Representative	DILG – R03 Quality Management Representative	DILG – R03 Top Management





DILG – REGION III (CENTRAL LUZON)
**PROCESS MONITORING AND
 EVALUATION (QME)**

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Objective 3: Timely endorsement of quarterly reports to ITO for posting to DILG R3 website 5 days after the end of the month following every quarter

A	Expected date of posting the DBM URS website of FAR1 and FAR1A to Central Office within the month after the end of every quarter					
B	Actual date of posting					
C	F Formula :Variance=B.A Target Result = 100%					
D	Gap Analysis: In case the objective is not met, put your analysis why it is not met					

Note: For unmet targets of two (2) consecutive periods, concerned Deputy QMR initiate correction and corrective action using the Corrective Action Report (CAR) and attach it to this form.

Prepared By		Reviewed By	Approved By
RINA G. MALLARI <i>[Signature]</i>	JEAN HAZEL P. BACANI <i>[Signature]</i>	ARACELI A. SAN JOSE, CESO V	JULIE J. DAQUIOAG, Ph.D., CESO IV <i>[Signature]</i>
Process Owner DILG – R03 Deputy Quality Management Representative		DILG – R03 Quality Management Representative	DILG – R03 Top Management





DILG – REGION III (CENTRAL LUZON)
**PROCESS MONITORING AND
 EVALUATION (QME)**

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OFFICE/ SECTION/ UNIT	DILG-RO3 FAD/BUDGET/ACCOUNTING
QUALITY PROCEDURE TITLE	PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS (FAR1 AND FAR1-A)
OBJECTIVE STATEMENT	1. Timely submission of quarterly FAR1 and FAR1A to Central Office 20th day of the month after the end of every quarter 2. Timely posting of FAR1 and FAR1A to DBM URS website at the end of the month after the end of every quarter 3. Timely endorsement of quarterly reports to ITO for posting to DILG R3 website 5 days after the end of the month following every quarter
CURRENT PERIOD	

INDICATORS		Q1	Q2	Q3	Q4	Total
Objective 1: Timely submission of quarterly FAR1 and FAR1A to Central Office 20th day of the month after the end of every quarter						
A	Expected date of submission of FAR1 and FAR1A to Central Office within the 20th day of the month after the end of every quarter					
B	Actual date of Submission					
C	Formula :Variance=B.A Target Result = 100%					
D	Gap Analysis: In case the objective is not met, put your analysis why it is not met					
Objective 2: Timely posting of FAR1 and FAR1A to DBM URS website at the end of the month after the end of every quarter						
A	Expected date of posting the DBM URS website of FAR1 and FAR1A to Central Office within the month after the end of every quarter					
B	Actual date of posting					
C	F Formula :Variance=B.A Target Result = 100%					
D	Gap Analysis: In case the objective is not met, put your analysis why it is not met					





DILG - REGION III (CENTRAL LUZON)

Preparation and Submission of Financial and Accountability Reports (FAR1 and FAR1.A) Monitoring Log Sheet

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QUALITY OBJECTIVE: 1. Timely submission of quarterly FAR1 and FAR1.A To Central Office on the 20th day of the month following every quarter
2. Timely encoding of FAR1 and FAR 1.A to DBM URS website
3. Timely endorsement to ITO for posting to the website (5 days after encoded in the URS)

FREQUENCY OF MONITORING: Quarterly

CURRENT PERIOD:

No.	Report	Date Submitted to Central Office	Deadline of Central Office	Objective Result		Date encoded to URS	Deadline of DBM	Objective Result		Date endorsed to ITO	Deadline	Objective Result		REMARKS
				MET	UNMET			MET	UNMET			MET	UNMET	
A	B	C	D	E	F	H	I	J	K	L	M	N	O	P
1														
2														
RESULT														

Prepared By	Noted By
JEAN HAZEL P. BACANI	ANITA W. ADRIANO
Process Owner	DILG - R03 Deputy Quality Management Representative

Prepared By	Reviewed By	Approved By
RINA G. MALLARI JEAN HAZEL P. BACANI	 ANITA W. ADRIANO	 ARACELI A. SAN JOSE, CESOV
Process Owner	DILG - R03 Deputy Quality Management Representative	DILG - R03 Quality Management Representative





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**DOCUMENT TURN-AROUND TIME
 (DTaT)**

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Name of Process: Preparation and submission of Financial Accountability Reports (FAR1 and FAR1-A)

No.	Office Document Flow (ODF)	Activity/ Document	Turn-around Time			Proposed Approval Time
		<p>(List down the Offices to where the document/s was/were processed/acted upon showing the Document Flow as reflected in the Quality Procedure.)</p> <p>(State the action taken and the document acted upon. Do not detail the procedure here. Identify only the main activity done in the identified Office and the output document released to the succeeding Office in the Document Flow.)</p>	<p>(Define the turn-around time as to the number of hours/days it takes from the receipt of the document up to the release to the next Office in the Document Flow. To get the turn-around time, take an actual transaction record and trace the actual document turn-around time by indicating the "Date Received" and "Date Released" per Office then compute the No. of working hours/days elapsed. Do not include holidays/weekends and other non-working days.</p>			<p>(From the Traced actual Turn-around Time, identify the offices requiring Document Approval/Signature by Top Management and indicate Proposed Approval Time. For "0" day put "Within the day". If the proposed approval time is shorter than the traced actual turn-around time, include a brief justification for the shortened proposed approval time).</p>
1	Finance and Administrative Division – Budget Section	<p>Preparation of Status of Funds Per Project, Program and Activity (PPA) and Statement of Allotment, Obligations and Balances (SAOB)</p> <p>Consolidate the Monthly Status of fund per PPA and per Account Code and Accomplished the Appropriation, Allotment and Obligation (Current and Continuing and Automatic) fields of FAR1 and FAR1-A</p> <p>Forward thru email copy of FAR1 and FAR1-A to Accounting Section</p>	Date Received (mm/dd/yyyy)	Date Released (mm/dd/yyyy)	No. of working Days Elapsed	
2	Finance and Administrative Division – Accounting Section	Input data from RCI, RLAI, ORS and DVs in the Working Paper				





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Name of Process: Preparation and submission of Financial Accountability Reports (FAR1 and FAR1-A)

No.	Office Document Flow (ODF)	Activity/ Document	Turn-around Time			Proposed Approval Time
	(List down the Offices to where the document/s was/were processed/acted upon showing the Document Flow as reflected in the Quality Procedure.)	(State the action taken and the document acted upon. Do not detail the procedure here. Identify only the main activity done in the identified Office and the output document released to the succeeding Office in the Document Flow.)	(Define the turn-around time as to the number of hours/days it takes from the receipt of the document up to the release to the next Office in the Document Flow. To get the turn-around time, take an actual transaction record and trace the actual document turn-around time by indicating the "Date Received" and "Date Released" per Office then compute the No. of working hours/days elapsed. Do not include holidays/weekends and other non-working days.			(From the Traced actual Turn-around Time, identify the offices requiring Document Approval/Signature by Top Management and indicate Proposed Approval Time. For "0" day put "Within the day". If the proposed approval time is shorter than the traced actual turn-around time, include a brief justification for the shortened proposed approval time).
			Date Received (mm/dd/yyyy)	Date Released (mm/dd/yyyy)	No. of working Days Elapsed	
		Sort data per PPA, per Fund then Per Account CODE				
		Post sorted data to FAR1 and FAR1-A Form forwarded by Budget Division				
		Generate FAR1 and FAR1-A Reports and submit to concerned supervisors for review and forwarded to Division Chiefs for signature on the appropriate field				
3	Office of the Chief of the Finance and Administrative Division	Put her initials on the approval field (name of RD) of FAR1 and FAR1-A				
4	Office of the Regional Director	Approves FAR1 and FAR1-A				
5	Finance and Administrative Division – Accounting Section	Reproduce and Transmit FAR1 and FAR1-A to COA and Central Office cc ITO For posting to DILG website				
				TOTAL Turn-around Time		








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RINA G. MALLARI  JEAN HAZEL P. BACANI	 ANITA W. ADRIANO	 ARACELI A. SAN JOSE, CESO V
Process Owner	Deputy Quality Management Representative	Quality Management Representative

