



DILG-Region XIII
**QUALITY
 PROCEDURE (QP)**

Document Code
QP-R13-FAD-01

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PROCEDURE TITLE	PREPARATION AND SUBMISSION OF FINANCIAL ACCOUNTABILITY REPORTS (FAR1 & FAR1A)
SCOPE	This Process starts from the receipt of the GAA and Sub-Allotment from Central office up to the generation of Financial Accountability Report (FAR1, and FAR1-A) for online submission to Central Office and other concerned agencies
PURPOSE	To define the standard procedure in the preparation and generation of Financial Accountability Report (FAR1, and FAR1-A) which shall serve as basis for sound policy decisions.
PROCESS DESCRIPTION	
DESCRIPTIVE STATEMENT: This Process starts form the receipt of the GAA and Sub-Allotment from Central office up to the generation of Financial Accountability Report (FAR1, and FAR1-A) for submission to Central Office and other concerned agencies	
A	• 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 and Status (ORS) and Sub-allotment Receives from Central Office	<ul style="list-style-type: none"> • Summarize all Sub-AllotmentsReceived and Obligations made for the quarter 	<ul style="list-style-type: none"> • Obligation Request and Status (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 running total (as of); • Prepare SAOB monthly and Quarterly 	<ul style="list-style-type: none"> • Status of Funds per PPA • SAOB • Registry of Allotment and Obligation
4	Budget Officer	Prepare Financial Accountability Reports (FAR No. 1 an 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 	<ul style="list-style-type: none"> • Registry of allotment and Obligation • Status of allotment • FAR No.1



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			automatic) and obligation fields of FAR1 and FAR1-A. <ul style="list-style-type: none"> Forward thru email copy FAR1 and FAR1-A to Accounting 	<ul style="list-style-type: none"> FAR No. 1A
5	Budget Officer	Encoding to DBM URS website	<ul style="list-style-type: none"> Encode data of FAR1 and FAR 1-A to DBM URS website 	<ul style="list-style-type: none"> FAR No.1 FAR No. 1A
B	<ul style="list-style-type: none"> Accounting Section Preparation of Financial Accountability Reports (Disbursement Field) 			
1	Regional/Asst. Accountant	Receive copies of Report of Checks Issued (RCI) and Report of Advice to Debit Account Issued (RADAI) from Cash Section at the following month	Received and reviewed copies of Report of Checks Issued (RCI) and Report of Advice to Debit Account Issued (RADAI) from Cash Section as to completeness of Paid vouchers	<ul style="list-style-type: none"> DVs RCI RADAI
2	Regional/Asst. Accountant	Prepare Working Paper	<ul style="list-style-type: none"> Input the data from RCI/RADAI and DVs into the working paper 	<ul style="list-style-type: none"> DVs RCI RADAI
3	Regional/Asst. Accountant	<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 Post sorted data for FAR1, 1-A Forms 	<ul style="list-style-type: none"> Far 1 and Far1-A
4	Regional/Asst. Accountant	<ul style="list-style-type: none"> Generate Reports 	<ul style="list-style-type: none"> Encode data of FAR1 and FAR 1-A to DBM URS website Generate Far1 and Far1-A and produce a hard copy. 	<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 Regional/Asst. Accountant	Review and Certify	<ul style="list-style-type: none"> Certified correct as to Appropriations, Allotment and Obligation-Chief, Budget Section Certified correct as to Disbursement-Chief/Asst. Accountant Forward FAR No. 1, 1A to FAD-Chief-Administrative Officer for signature 	<ul style="list-style-type: none"> Financial Accountability Report No.1 Financial Accountability Report No.1-A