$$\begin{split} q_t + \sum_{i=1}^3 \frac{\partial F_i}{\partial x_i} &= f \\ q_t + \frac{\partial F_1}{\partial x} + \frac{\partial F_2}{\partial y} - f &= 0 \\ q_t + \frac{\partial F_1}{\partial x} + \frac{\partial F_2}{\partial y} + \sigma_1 q + \sigma_2 q + \sigma_3 q - f &= 0 \\ \int_{K_i} \left(q_t + \frac{\partial F_1}{\partial x} + \frac{\partial F_2}{\partial y} + \sigma_1 q + \sigma_2 q + \sigma_3 q - f \right) l \, dx &= 0 \\ \int_{K_i} \left(q_t - f \right) l \, dV - \int_{K_i} \left(\frac{\partial F_1}{\partial x} + \frac{\partial F_2}{\partial y} \right) l \, dV + \int_{K_i} \left(\sigma_1 q + \sigma_2 q + \sigma_3 q \right) l \, dV &= 0 \\ \int_{K_i} \left(q_t - f \right) l \, dV - \int_{K_i} \left(F_1 + F_2 \right) l \, dV + \int_{K_i} \left(\sigma_1 q + \sigma_2 q + \sigma_3 q \right) l \, dV &= -\int_{\partial K_i} \left(n_1 F_1 + n_2 F_2 \right) l \, dS \end{split}$$