



STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

**INSTRUCTIONS ON COMPLETING AND SUBMITTING THE
ANNUAL FINANCIAL INFORMATION REPORT (AFIR)**

AFIR Process: Overview

Municipalities and counties provide fiscal data via the Annual Financial Information Report (AFIR) that is used at both the federal and state level to provide various user groups information on funding and functions of local governments in North Carolina. AFIRs may be used by legislative researchers, advocacy organizations, and government agencies including the N.C. Department of Revenue and the U.S. Census Bureau. AFIRs are also available to the public.

Units of local government provide AFIR data based on the revenue and expenditure/expense information included in annual audit reports. Annual submission of the AFIR is **due by October 31** and is required by NC General Statute 159-33.1.

Completing the Template:

AFIR information is reported to the Secretary of the Local Government Commission (LGC) via an Excel template.

- ✓ The report template for the current year is available on the LGC's [AFIR website](#).
- ✓ Report templates for prior fiscal years are available upon request from AFIR@nctreasurer.com.

Submitting the Report:

- ✓ Completed templates for **FY2024 and later** must be uploaded via the [AFIR Submission portal](#).
- ✓ Completed templates for **FY2023 and prior** must be emailed to AFIR@nctreasurer.com.

For questions regarding accessing, completing, or submitting the AFIR, please contact LGC staff at 919-814-4300 or AFIR@nctreasurer.com.

Instructions, templates, and other important information on the AFIR can be found on the North Carolina Department of State Treasurer [website](#).



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Completing the AFIR Template

Reminder:

- ✓ The report template for the current year is available on the LGC's [AFIR website](#).
- ✓ Report templates for prior fiscal years are available upon request from AFIR@nctreasurer.com.

The Excel template should open to the "Verification" tab. Click in the yellow box in lines 4-5 and use the drop-down arrow to select your unit's name. If it is not on the list, please contact LGC staff at 919-814-4300 or AFIR@nctreasurer.com.

Complete the following worksheets, as applicable. Please do not delete any worksheets in the template even if the requested information is not applicable to your unit as doing so impacts processing of the form.

- Verification
 - Governmental Fund Revenue
 - Governmental Fund Expenditures
 - Proprietary Fund Revenue
 - Proprietary Fund Expenditures
 - Miscellaneous
 - Water and Sewer (if applicable)
 - White Goods (counties only)
 - School Capital Outlay (counties only)
 - Inspections

Three worksheets provide detailed instructions on completing the template:

- Instructions
- Line Item Instructions – Gov
- Line Item Instructions – Propr

Please note:

- Numbers should be entered on the same accounting basis as in your audited financial statements: modified accrual for governmental and accrual for proprietary funds.
- Report the numbers on your "Revenue, Expenditure and Change in Fund Balance Statement" or your "Revenue, Expense and Change in Fund Net Position Statement."

Once all data has been entered, return to the "Verification" worksheet to resolve any errors and complete the verification section.



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- **Resolve Errors:** The following errors will cause messages to be displayed on the “Verification” worksheet. Any errors not resolved prior to uploading the form will result in an email to the unit requesting the errors be corrected on the AFIR.
 - Discrepancy of more than \$100 on the “Proprietary Exp” worksheet between the Change in Net Position entered from the audited financial statements and the Change in Net Position calculated in the worksheet
 - Discrepancy of more than \$100 on the “Gov. Exp” worksheet between the Change in Fund Balance entered from the audited financial statements and the Change in Fund Balance calculated in the worksheet
 - Incomplete salary information on the “Miscellaneous” worksheet (row 20, item #30130)
 - Counties only: Discrepancy of more than \$100 between the school capital outlay (excluding debt service) entered in the “Gov. Exp” worksheet (row 51, item #15382) and the school capital outlay calculated on the “School Capital Outlay” worksheet (row 53)
- **Complete the Verification Section:** Complete the mandatory verification section including the name and contact information of the person submitting the AFIR.

Uploading the AFIR

- From the AFIR [webpage](#), select the [AFIR Submission portal](#).
- Complete the requested information on the AFIR Submission portal.
- The Reconciliation Information should be copied directly from the Verification tab in the AFIR. This value will be a number for the first four requests.
- Check all email addresses carefully for spelling, as AFIR updates will be sent to email addresses entered here. These email addresses will also be used for any AFIR emails from LGC staff.
- Before you upload the completed AFIR, be sure to rename the completed report to include your unit’s name and fiscal year. Example: **UNITNAME2024.xlsx**.
- After selecting Submit, the email addresses that were entered will receive an email confirming submission. Keep this for your records. If you do not receive an email after submitting your AFIR, please email AFIR@nctreasurer.com to follow up.
- **Reminder:**
 - ✓ Completed templates for **FY2024 and later** must be uploaded via the [AFIR Submission portal](#).
 - ✓ Completed templates for **FY2023 and prior** must be emailed to AFIR@nctreasurer.com.