



NORTH CAROLINA DEPARTMENT OF STATE TREASURER

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STATE TREASURER OF NORTH CAROLINA

STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

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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. The information is reported to the Secretary of the Local Government Commission (LGC) via an Excel template available on the LGC's [AFIR website](#) and submitted via the [AFIR Submission](#) page of the LGC Transfer Portal. Although the current year Excel template is available on the NC Department of State Treasurer website, you must send an email to AFIR@nctreasurer.com for prior year AFIR templates. Completed templates for FY 2024 and **BEYOND** must be uploaded via the AFIR Submission portal only. The FY 2023 AFIR and **prior** years should be emailed to AFIR@nctreasurer.com.

In administrative code, the due date for the AFIR is October 31. However, LGC staff acknowledge that with the change in the due date for the FY 2025 audited financial statements to December 31, it may not be practical to submit an AFIR before the audited financial statements are complete. As a result, AFIRs for FY 2025 and after will be considered on time if they are submitted on or before December 31.

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](#).

Completing the AFIR

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 – Prop

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.

- 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. Example: **UNITNAME2025.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.
- To submit an AFIR for a previous year, please contact DST staff at 919-814-4300 or AFIR@nctreasurer.com.