

MUNICIPAL REPORTING SYSTEM

Financial Information Return (FIR) User Guide
May 2025

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Municipal Reporting System
Financial Information Return (FIR) User Guide
Municipal Affairs and Housing
May 2025

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Contents

Introduction	4
How to load FIR schedules	5
Highlights of the 2024-25 FIR	7
Completing the FIR	8
Getting Started	9
Why do some cells have different colors?	9
Where do I get more information about line items?	11
Why do I see numbers upon opening the FIR?	12
Which schedules are auto filled?	13
Where is this number coming from?	14
Help! I don't know where to start!!	15
How to Submit the FIR	17

Introduction

The *Municipal Government Act* requires municipalities to prepare a Financial Information Return (FIR) annually. This guide is meant to help with the completion of the various FIR schedules. For further assistance, please refer to the line-item dictionary in the Financial Reporting and Accounting Manual (FRAM) Appendix A.

The FIR is user friendly

- You can use Excel functionalities such as calculating numbers in a cell.
- You can provide comments on each schedule if needed.
- Line numbers with schedule name – you can easily tell which line item is located on which schedule.

The FIR has helpful features

- “Help” tips are embedded in schedules for easy reference.
- Validation checks are presented in a separate sheet for easy access.
- Auto-filled schedules and lines are available for your convenience.

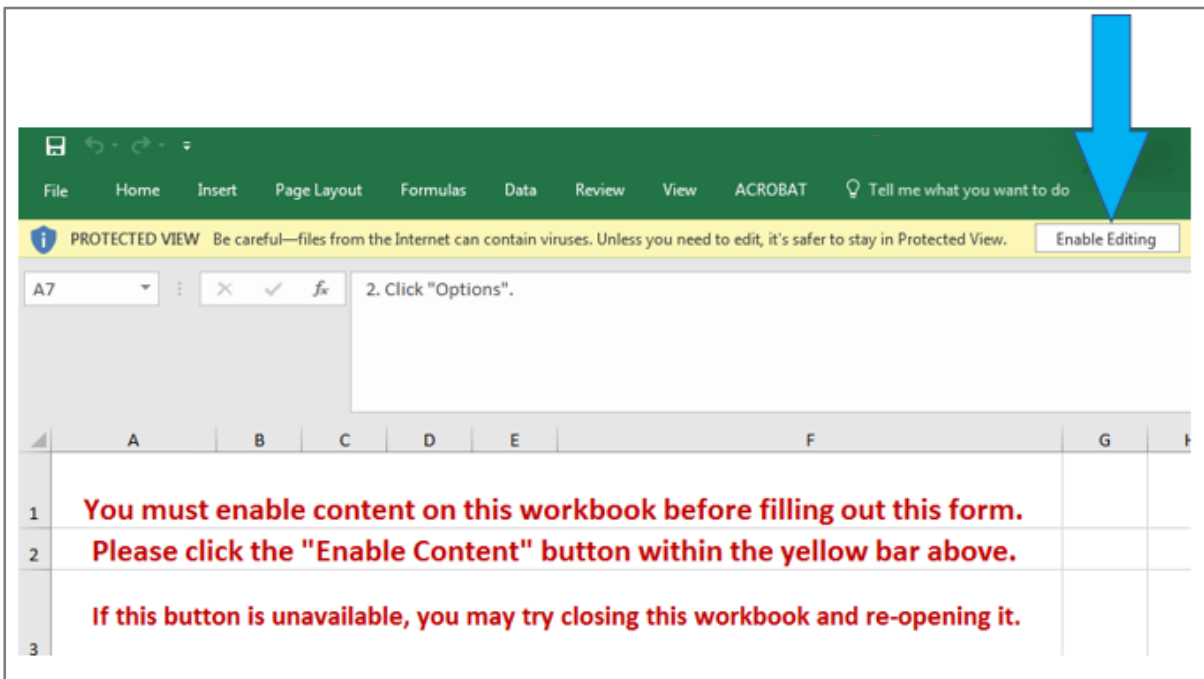
How to load FIR schedules



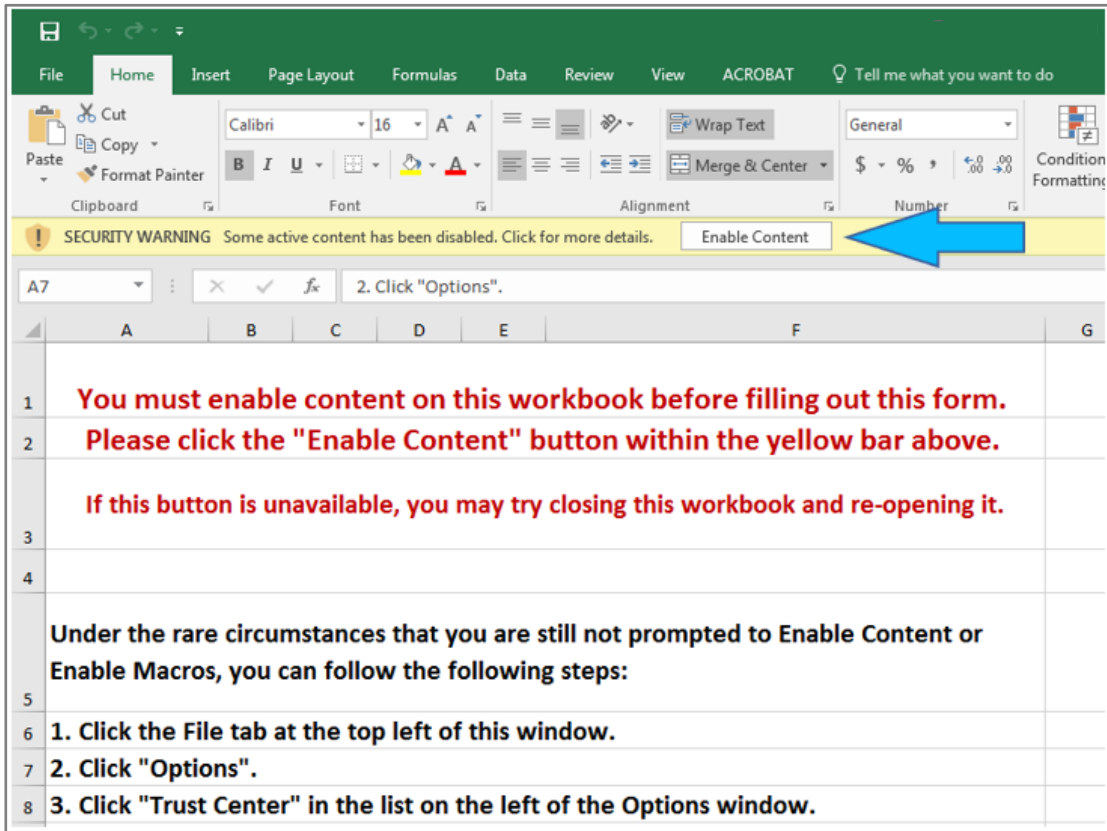
You may encounter technical difficulties loading the FIR if you have a new computer or have downloaded a new version of Excel recently.

Please complete Step 1 and 2 **before** logging into the Municipal Reporting System (MRS).

1. Watch the instructional video provided by the Municipal Finance team
2. On your computer, install the “Certificate” provided by the Municipal Finance team
3. Log into the [Municipal Reporting System](https://municipal-reporting.novascotia.ca/) (<https://municipal-reporting.novascotia.ca/>)
4. Download FIR and click “Enable Editing” button on top.

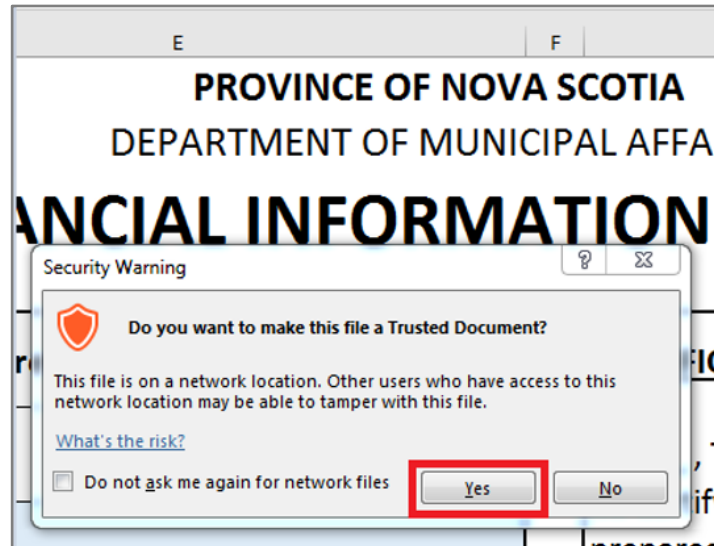


5. After enabling editing, click the “Enable Content” button on top to load FIR schedules.



Once you click the “Enable Content”, a loading page will come up and say “**Loading sheets, please wait...**”. It may take about 10 seconds for the form to load.

The security warning box may appear, select **YES** to continue:



Highlights of the 2024-25 FIR

- **Asset Retirement Obligations (ARO)**

Changes to Public Sector Accounting Standards (PSAS) necessitated the inclusion of a schedule to capture details of Asset Retirement Obligation Assets and Asset Retirement Obligation Liabilities by functional classification under two different methods, Modified Retroactive or Prospective. [\(Please refer to the “ARO-FIR How to Guide” for more details on how to complete this schedule\)](#)

- **Municipal Debt Schedule (MD)**

This schedule was created to support the financial analysis on borrowing requests to the Minister of Municipal Affairs and Housing. Outstanding debentures are listed by expense category (e.g., protective service or recreation and cultural services), purpose (operating vs. Capital) and by source (e.g., Federal, Provincial, or other).

- **Non-consolidated Statement of Operations of the General Capital Fund (NCC)**

This schedule was introduced to capture revenues and expenses of the General Capital Fund that are required due to ARO implementation and to facilitate the understanding of FIR reporting process (how the capital fund ties into other schedules).

- **General Capital Fund (column D) on the Non-consolidated Statement of Financial Position**

A column was added to the NFP tab in order to support reconciliation of the General Capital Fund balance on CFP7433.

Completing the FIR

This guide gives you information about how to fill out the FIR as quickly and efficiently as possible.

Note: Unless otherwise noted, all legislative references are to the Financial Reporting and Accounting Manual (FRAM).

To complete the FIR:

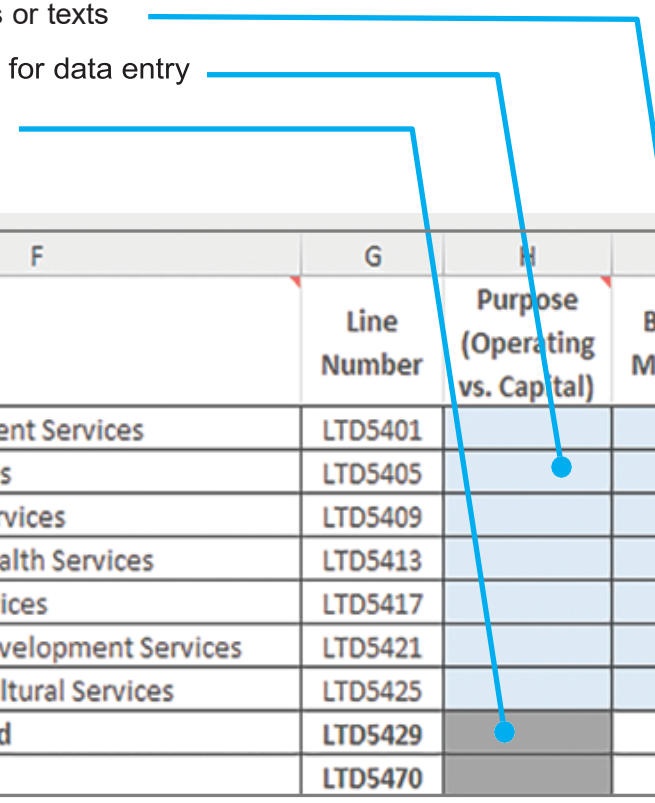
- Gather the following reports you need to complete FIR
 - Consolidated Financial Statements
 - Non-consolidated Financial Statements or Excel worksheets by Fund
 - Final copy of the 2023-24 FIR downloaded from MRS
 - Final copy of the 2024-25 SOE downloaded from MRS
- Read “Getting Started” on the next page.
- Read “Highlights of the 2024-25 FIR?” on page 7.
- Read “Help! I don’t know where to start!” on page 15.
- Make sure you submit on or before September 30, 2025.
- Contact the Municipal Finance team at municipalfinance@novascotia.ca if you have any questions.

Getting Started

This updated FIR includes features designed to assist you in completing the form. It is advisable to review this section before commencing the FIR filing process.

Why do some cells have different colours?

- White – protected cells for calculated values, carried forward values or texts
- Light Blue – available for data entry
- Dark Gray – blocked



	F	G	H	I
12	Category	Line Number	Purpose (Operating vs. Capital)	Balance as at March 31, 20XX
13	General Government Services	LTD5401		
14	Protective Services	LTD5405		
15	Transportation Services	LTD5409		
16	Environmental Health Services	LTD5413		
17	Public Health Services	LTD5417		
18	Environmental Development Services	LTD5421		
19	Recreation and Cultural Services	LTD5425		
21	Total General Fund	LTD5429		-
25	Total	LTD5470		-

- Yellow – required for data entry

	Column A	Column B	
	2022-23	2021-22	
Line Number	Actual	Actual	Line Comment
NR1009		66,212,450	

This cell will turn in to yellow if pre-populated value on Column B (previous year) is updated. Please provide comments if it occurs.

- Orange – available on CR & CE only. You can carry over values from NR&NE by pressing the orange button located on top of CR and CE.

Click this button if you would like to prepopulate the expenses with the amounts reported on the non-consolidated operating fund schedule of expenses.

Carryover Values From Schedule NE

- Green – FCIs inputs in green are already pre-populated by DMAH for you. They could possibly change after review.

FCII9701	107,989,200	=	26.8%
	403,276,500		
FCII9703			107,989,200
FCII9707			403,276,500

Where do I get more information about line items?

NR1051	Enter the wind farm payments in lieu of taxes (grants) that are received from the Department of Energy. The taxes from wind farm developers should be reported separately. See Line NR1081.
NR1055	
NR1061	
NR1065	
NR1069	
NR1071	

Click on cell with red triangle on top corner to get more information on the line item. Then, more information about the line item will appear next to the line.

Please refer to the [Line Item Dictionary](#) on the [DMA website](#) for more details on individual line items.

Municipal financial reporting and accounting manual (FRAM)

Overview of the Financial Reporting and Accounting Manual Regulation. The manual outlines municipal financial reporting and policy requirements for municipalities and villages.

The Financial Reporting and Accounting Manual (FRAM) provides municipalities and villages with municipal financial reporting and audit requirements, along with specific accounting policies.



[Financial Reporting and Accounting Manual](#)

47 pages

File size: 512 kB

This document may not be fully accessible if you're using assistive technology.

[Request a different format](#)

Appendices

- [Appendix A - Line Item Dictionary](#) (413.88 KB)
- [Appendix B - Financial Information Return Form](#) (255.05 KB)
- [Appendix C - Statement of Estimates - Assessment Form](#) (2.78 MB)
- [Appendix D - Statement of Estimates - Budget Form](#) (398.66 KB)

Why do I see numbers upon opening the FIR?

Last year's numbers are automatically pre-populated for your convenience. Numbers on Column B (exception - Column C on NO) are last year's numbers so they should be the same as the numbers you reported last year.

Financial Information Return		
Non-Consolidated Schedule of General Operating Fund Expenses		
	Column A	Column B
Line Number	2022-23	2021-22
EXPENSES		
GENERAL GOVERNMENT SERVICES		
Legislative		
Mayor/ Warden		
Remuneration	NE2011	44,526
Expenses	NE2021	62
Council		
Remuneration	NE2031	155,844
Expenses	NE2041	5,608
Other legislative services	NE2098	21,207
	NE2099	227,247
General administration		
General administrative and financial management services	NE2101	1,174,347
Taxation		
Tax rebates or cancellations (MGA)	NE2141	64,892
Transfer for assessment services	NE2145	315,429
Other taxation	NE2148	89,077
	NE2149	1,643,745
Valuation Allowances	NE2159	83,288
Interest on long-term debt	NE2169	-
Short-term interest and other debt charges	NE2179	
Other general government services	NE2198	410,366
TOTAL GENERAL GOVERNMENT SERVICES	NE2199	2,364,646



DID YOU KNOW?

When there are restatements in your financial statements, you need to update the previous year numbers to balance your FIR schedules. However, the previous year column is protected. Please contact Municipal Finance for assistance.

Which schedules are auto filled?

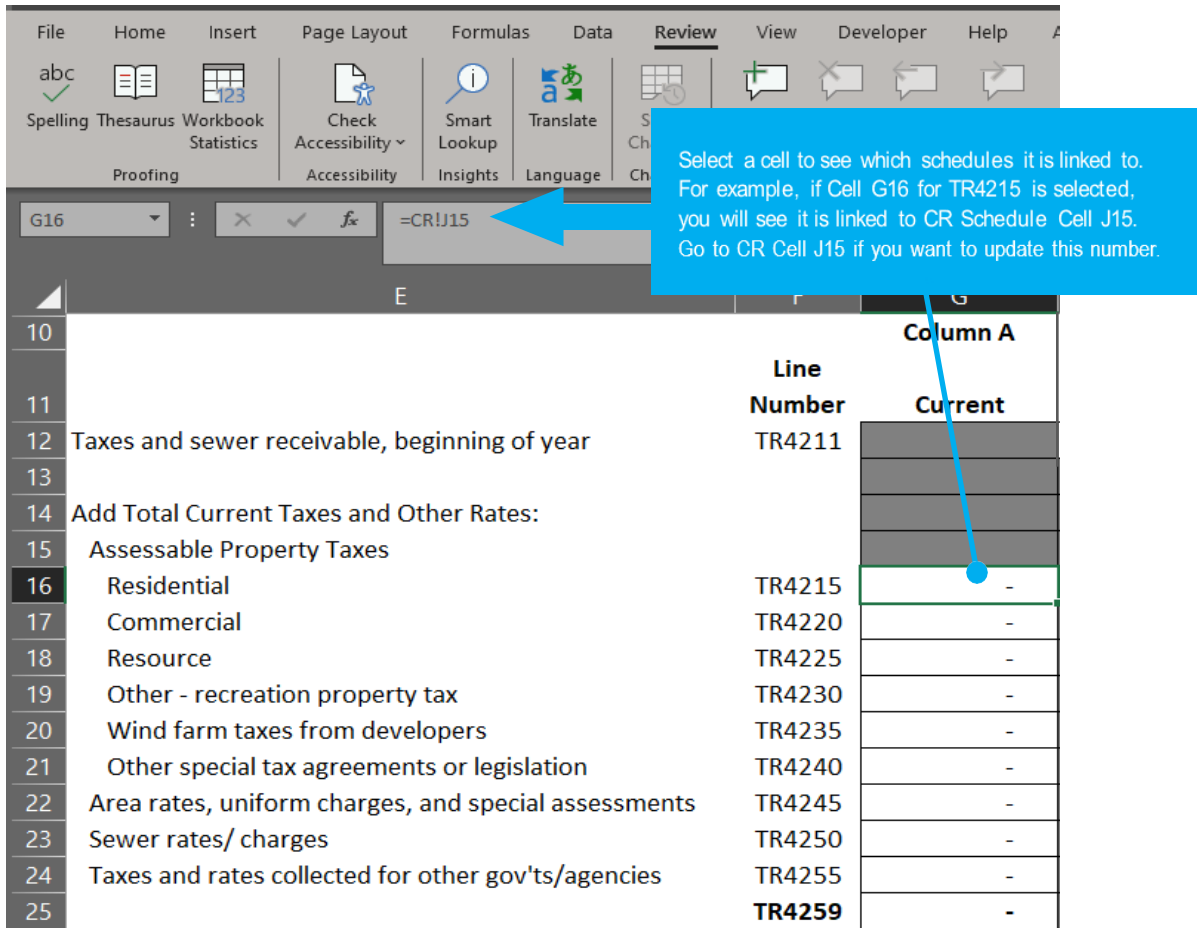
You do not need to manually fill out the following schedules because they will be automatically filled out once you complete other schedules. See the table below to see which schedule you need to do first.

1. **CO** Consolidated Statement of Operations
2. **CCF** Consolidated Statement of Cash Flow
3. **CNF** Consolidated Statement of Change in Net Financial Assets (Net Debt)
4. **NO** Non-Consolidated Statement of Operations
5. **SRFC** Safe Restart Reserve Funds – Restricted Cash
6. **FCI** Summary of Financial Condition Indicators
7. **FCII** Financial Condition Indicators Inputs

Do this First!!	Then, this is Done for you!
CR Consolidated Schedule of Revenues CE Consolidated Schedule of Expenses	1. CO Consolidated Statement of Operations
CFP Consolidated Statement of Financial Position	2. CCF Consolidated Statement of Cash Flow
CFP Consolidated Statement of Financial Position	3. CNF Consolidated Statement of Change in Net Financial Assets (Net Debt)
NR Non-consolidated General Operating Fund Revenues NE Non-consolidated General Operating Fund Expenses	4. NO Non-consolidated Statement of Operations
SRFE Safe Restart Fund Expenditure	5. SRFC Safe Restart Reserve Funds – Restricted Cash
You do not need to do anything.	6. FCI Summary of Financial Condition Indicators
Various schedules see “Line Numbers to Reference” on FCII to see what schedules to be completed.	7. FCII Financial Condition Indicators Inputs

Where is this number coming from?

An example of a linked cell:






The screenshot shows the Microsoft Excel interface. The formula bar at the top displays the formula `=CR!J15`, which is linked to cell J15 on the CR schedule. A blue callout box points to the formula bar with the text: "Select a cell to see which schedules it is linked to. For example, if Cell G16 for TR4215 is selected, you will see it is linked to CR Schedule Cell J15. Go to CR Cell J15 if you want to update this number." Below the formula bar, a table is visible with the following data:

	Line Number	Column A Current
10		
11		
12	Taxes and sewer receivable, beginning of year	TR4211
13		
14	Add Total Current Taxes and Other Rates:	
15	Assessable Property Taxes	
16	Residential	TR4215 -
17	Commercial	TR4220 -
18	Resource	TR4225 -
19	Other - recreation property tax	TR4230 -
20	Wind farm taxes from developers	TR4235 -
21	Other special tax agreements or legislation	TR4240 -
22	Area rates, uniform charges, and special assessments	TR4245 -
23	Sewer rates/ charges	TR4250 -
24	Taxes and rates collected for other gov'ts/agencies	TR4255 -
25	TR4259	-

Note: to update the numbers that are automatically populated, you have to go to the linked schedule and update numbers there.



DID YOU KNOW?

On your keyboard, hold  and hit Open Bracket,  then it will take you to wherever the selected cell is linked to. If you want to go back, hit F5  and "OK".

Help! I don't know where to start!!

Due to the automated schedules and linked cells, it may be easier to complete the FIR in the following order:

- RE – Reporting Entities
- LTD – Long-term Debt
- MD – Municipal Debt Schedule
- ARO – Asset Retirement Obligations (*Please refer to the “ARO-FIR How to Guide” for more details on how to complete this schedule*)
- TCA – Tangible Capital Assets and Amortization Schedule
- CR – Consolidated Schedule of Revenues*
- CE – Consolidated Schedule of Expenses*
- CO – Consolidated Statement of Operations
- TR – Taxes and Sewer Receivable
- CFP – Consolidated Statement of Financial Position
- CCF – Consolidated Statement of Cash Flow
- CNF – Consolidated Statement of Change in Net Financial Assets
- CGL – Consolidated Statement of Remeasurement Gains and Losses
- NR – Non-consolidated Schedule of General Operating Fund Revenues*
- NE – Non-consolidated Schedule of General Operating Fund Expenses*
- NF – Non-consolidated Schedule of Financing and Transfers of the
General Operating Fund

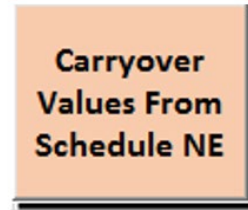
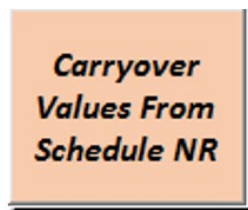
- NO – Non-consolidated Statement of Operations
- NCC – Non-consolidated Statement of Operations of the General Capital Fund
- NFP – Supplementary Schedule for Non-consolidated Statement of Financial Position
- FNI – Schedule of Select Financial and Non-Financial Information
- ISC – Schedule of Financial Information for Statistics Canada
- SRFE – Safe Restart Funds Expenditure Schedule
- SRFC – Safe Restart Reserve Funds – Restricted Cash
- FCI – Summary of Financial Condition Index
- FCII – Financial Condition Index Inputs

*Two ways to complete these schedules:

1. Complete all four schedules (CR, CE, NR & NE) manually.
2. Complete NR& NE first and carry over the values to CR&CE and update numbers if needed. See CR&CE section for instructions.

- automated schedules


If you wish, you can carryover values from **NR** and **NE** automatically by clicking the orange button on top. However, [after you carryover values, please make sure you update the values if the consolidated numbers are different from the non-consolidated numbers.](#)



How to submit the FIR

To submit your FIR, you need to pass all validation checks programmed in the form. Go to the Validation sheet and click the “Validate Form” button to see if you passed all the validation checks.

Note: this validation list does not get updated in real-time so you need to click the “Validate Form” button every time you want to see if you passed the validation checks.



	H	I	J	K	L
1	Schedule	Line Code	Message	Link	Validate Form
2	Cover	Submission Date	Submission Date is required.	Click To Navigate To Submission Date	
3	Cover	Contact	Contact is required.	Click To Navigate To Contact	
4	Cover	Phone Number	Phone number is required.	Click To Navigate To Phone Number	
5	Cover	Email Address	Email address is required.	Click To Navigate To Email Address	
6	Cover	Title / Position	Title / Position is required.	Click To Navigate To Title / Position	
7	Cover	Treasurer	Treasurer is required.	Click To Navigate To Treasurer	

This link will take you to wherever the validation check needs to be passed.

Once all validation messages have disappeared from your screen, you can now submit the form.

Clicking the “**Submit Form**” button, either on the cover page or on the Validation sheet, will cause an instruction page to pop up on the screen, which will guide you in submitting your FIR through the MRS portal (mrs.novascotia.ca).

Thank you for submitting the FIR!

K	L	M	N
Link	Validate Form		Submit Form
Click To Navigate To Submission Date			
Click To Navigate To Contact			
Click To Navigate To Phone Number			
Click To Navigate To Email Address			
Click To Navigate To Title / Position			
Click To Navigate To Treasurer			