# Parameters for First Nations Transparency Act Financial Statements from First Nations Profiles

Website from where the data should be extracted:

1. Go to this website - <https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/SearchFN.aspx?lang=eng>
2. Number: Which is band number provided in profile SQL file
3. Go inside of the profile
4. Then FNFTA - ok
5. **Collect all audited pdf data from 2013-2021/2022 that is posted so far – go inside of each pdf and collect data by year and band number.**

\*\* I would prefer to collect the data in multiple tables – by following each section’s names, and there could be one general table with basic info name: where we can store Auditor or other minor information. Primary Key would be **band/Profile number** and following by **Year.**

## Auditor

* List who audited the statements

## Balance Sheet

### Financial Assets

* Cash and Equivalents
* Restricted Cash
* Accounts Receivables (AR)
* Inventory
* Long-term Investments
* Investment in GBEs
* Related Party Loans
* Investment in Trust Funds
* Other Assets
* **Total Financial Assets**

### Liabilities

* Bank Indebtedness
* Accounts Payable
* Related Part Loans
* Deferred Revenue
* Short-term Debt
* Long-term Debt
* Other Liabilities
* **Total Financial Liabilities**

### Net Financial Assets

* Total Net Financial Assets (which is just Total Financial Assets – Total Financial Liabilities)

### Non-Financial Assets

* Tangible Capital Assets
* Prepaid Expenses
* Other non-Financial Assets
* **Total non-Financial Assets**

### Accumulated Surplus

* Accumulated Surplus

## Income Statement

### Revenue

* Indigenous and Norther Affairs Canada (ISC)
* First Nations Health Authority
* Canadian Mortgage and Housing Corporation (CMHC)
* Health Canada
* Other Federal Transfer Revenue
* Provincial Transfer Revenue
* Tribal Government Transfer Revenue
* Other First Nation Entity Transfer Revenue
* Other Grants
* Royalties
* Rent/Lease Revenue (Positive /Negative value could be)
* Interest
* Property Tax
* Sales Tax
* Net GBE Income
* Gross Business Sales (non-GBE)
* User Fees
* Trust Fund
* Other Revenue
* **Total Revenue**

### Expenses

* Administration General
* Education
* Social Services and Development
* Capital and Maintenance
* Community Services
* Housing
* Land Resource Management
* Economic Development
* Business Expenses (Businesses directly controlled by the Nation)
* Health
* Combine Departments
* Other Expenses
* **Total Expenses**

### Surplus/Deficit

* Surplus in year

## Cash Flows

* **Net Operating Cash Flows**
* Gross Investment Cash Inflows
* Gross Investment Cash Outflows
* **Net Investment Cash Flows**
* Gross capital Cash inflows
* Gross capital cash inflows
* **Net capital cash flows**
* Gross financial cash inflows
* Gross financial cash outflows
* **Net financial cash flows**
* **Total change in cash during year**
* **Cash balance beginning of year**
* **Cash balance end of year**

## GBE Financial Information

* GBE Assets
* GBE Liabilities
* GBE Equity
* GBE Revenues
* GBE Expenses
* GBE Net Income