

Metadata for Prudential and Structural Islamic Financial Indicators (PSIFs) of Islamic Windows

Country:		Afghanistan											
Time period covered:		2014Q4											
Core Prudential Islamic Financial Indicators (PIFIs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
Capital Adequacy : Basel Standard													
CP01a	CAR												
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...
	Risk-weighted assets (RWA)	...	...	...	...	...	...	...	...	...	...	...	...
CP02a	Tier 1 capital to RWA												
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA												
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...
Capital Adequacy: IFSB Formula													
CP01b	CAR (IFSB)												
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...
CP02b	Tier 1 capital to RWA (IFSB)												
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...
CP03b	Common Equity Tier 1 (CET1) capital to RWA (IFSB)												
	CET1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	RWA	...	...	...	...	...	...	...	...	...	...	...	...
Asset Quality													
CP04	Gross nonperforming financing (gross NPF) ratio												
	Gross NPF	...	...	...	...	...	...	...	...	...	...	...	...
	Total financing	...	...	...	...	...	...	...	...	...	...	...	...
CP05	Net nonperforming financing (net NPF) to capital												
	Net NPF	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...
CP06	Provisions for gross nonperforming financing (gross NPF)												
	Provisions	...	...	...	...	...	...	...	...	...	...	...	...
	Gross NPF	...	...	...	...	...	...	...	...	...	...	...	...
Earnings													
CP07	Return on assets (ROA)												
	Net income (before extraordinary items, taxes, and Zakat)	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Total assets	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
CP08	Return on equity (ROE)												
	Net income (before extraordinary items, taxes, and Zakat)	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Equity	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
CP09	Net profit margin												
	Net income (before extraordinary items, taxes, and Zakat)	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Gross income	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
CP10	Cost to income												
	Operating costs	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Gross income	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
Leverage													
CP11	Capital to assets (balance sheet definition)												
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	Total assets	...	...	...	...	...	...	...	...	...	...	...	...
CP12	Leverage (regulatory definition)												
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...
	Exposure	...	...	...	...	...	...	...	...	...	...	...	...
Liquidity													
CP13	Liquid assets ratio												
	Liquid assets	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Total assets	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
CP14	Liquid assets to short-term liabilities												
	Liquid assets	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Short-term liabilities	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
CP15	Liquidity coverage ratio (LCR)												
	Stock of Shari'ah-compliant high quality liquid assets	...	...	...	...	...	...	...	...	...	...	...	...
	Total net cash outflows over the next 30 calendar days	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series
CP16	Net stable funding ratio (NSFR)												
	Available stable funding (ASF)	...	...	...	...	...	...	...	...	...	...	...	...
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...
	Sensitivity to Market Risk; Other												
CP17	Net foreign exchange open position to capital												
	Net FX open position	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...
CP18	Large exposures to capital												
	Value of large exposures	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
CP19	Growth of financing to private sector												
	Total financing at end of current period	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Total financing at end of same period in previous year	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
Additional Prudential Islamic Financial Indicators (PIFs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series
AD01	Income distributed to investment account holder (IAH) out of total income from assets funded by												
	Income distributed to IAH	...	...	...	...	...	...	...	...	...	...	...	...
	Total income from assets funded by PSIA	...	...	...	...	...	...	...	...	...	...	...	...
AD02	Total off-balance sheet items to total assets												
	Off-balance sheet items	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Total assets	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
AD03	Foreign-currency denominated funding to total funding												
	FX funding	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Total funding	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
AD04	Foreign-currency denominated financing to total financing												
	FX financing	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Total financing	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
AD05	Value of Sukuk holdings to capital												
	Sukuk holdings	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital	...	...	...	...	...	...	...	...	...	...	...	...
AD06	Value (or percentage) of Shar'ah-compliant financing by economic activity												
	Value of Shar'ah-compliant financing	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	...	...	...	...	...	...	...	...	...	...	...	...
	(b) mining and quarrying	...	...	...	...	...	...	...	...	...	...	...	...
	(c) manufacturing	...	...	...	...	...	...	...	...	...	...	...	...
	(d) electricity, gas, steam and air-conditioning supply	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	(e) water supply; sewerage and waste management	...	...	...	...	...	...	...	...	...	SC	blank	...
	(f) construction	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	...	...	...	...	...	...	...	...	...	...	...	...
	(h) transportation and storage	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	(i) accommodation and food service activities	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	(j) information and communication	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	(k) financial and insurance activities	...	...	...	...	...	...	...	...	...	...	...	...
	(l) real estate activities	...	...	...	...	...	...	...	...	...	...	...	...
	(m) professional, scientific and technical activities	...	...	...	...	...	...	...	...	...	...	...	...
	(n) administrative and support service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(o) public administration and defense; compulsory social security	...	...	...	...	...	...	...	...	...	...	...	...
	(p) machinery and vehicle	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	(q) human health and social work activities	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	(r) arts, entertainment and recreation	...	...	...	...	...	...	...	...	...	...	...	...
	(s) other service activities (export)	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	(t) activities of households as employers	...	...	...	...	...	...	...	...	...	...	...	...
	(t*) other financing of households	...	...	...	...	...	...	...	...	...	...	...	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF	...	...	...	...	...	...	...	...	...	...	...	...
	Economic activity												
	(a) agriculture, forestry, hunting and fishing	...	...	...	...	...	...	...	...	...	...	...	...
	(b) mining and quarrying	...	...	...	...	...	...	...	...	...	...	...	...
	(c) manufacturing	...	...	...	...	...	...	...	...	...	...	...	...
	(d) electricity, gas, steam and air-conditioning supply	...	...	...	...	...	...	...	...	...	...	...	...
	(e) water supply; sewerage and waste management	...	...	...	...	...	...	...	...	...	...	...	...
	(f) construction	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break-in-series
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	...	...	...	...	...	...	...	...	...	...	...	...
	(h) transportation and storage	...	...	...	...	...	...	...	...	...	...	...	...
	(i) accommodation and food service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(j) information and communication	...	...	...	...	...	...	...	...	...	...	...	...
	(k) financial and insurance activities	...	...	...	...	...	...	...	...	...	...	...	...
	(l) real estate activities	...	...	...	...	...	...	...	...	...	...	...	...
	(m) professional, scientific and technical activities	...	...	...	...	...	...	...	...	...	...	...	...
	(n) administrative and support service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(o) public administration and defense; compulsory social security	...	...	...	...	...	...	...	...	...	...	...	...
	(p) education	...	...	...	...	...	...	...	...	...	...	...	...
	(q) human health and social work activities	...	...	...	...	...	...	...	...	...	...	...	...
	(r) arts, entertainment and recreation	...	...	...	...	...	...	...	...	...	...	...	...
	(s) other service activities (export)	...	...	...	...	...	...	...	...	...	...	...	...
	(t) activities of households as employers	...	...	...	...	...	...	...	...	...	...	...	...
	(t*) other financing of households	...	...	...	...	...	...	...	...	...	...	...	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
AD08	Value (or percentage) of returns by major type of Shari'ah-compliant contract												
	Total returns	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Murabahah	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Commodity Murabahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah/Ijarah Muntahia Bittamlik	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Mudharabah	...	...	...	...	...	...	...	...	...	...	...	...
	Musharakah	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakalah	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Qard Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
Structural Islamic financial Indicators (SIFIs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break-in-series
WS01	Number of Islamic banking windows	Q	n.a.	G	...	...	...	W	G	GAAP	SC	blank	...
	Number of domestic branch offices	...	...	...	...	...	...	...	...	...	...	...	...
WS02	Number of employees	Q	n.a.	G	...	...	...	W	G	GAAP	SC	blank	...
WS03	Total assets	Q	NC	M	Fin	DC	...	W	G	GAAP	SC	blank	...
	Total Shari'ah-compliant financing (excluding interbank financing)	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Sukuk holdings	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Other Shari'ah-compliant securities	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Interbank financing	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	All other assets	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
WS04	Total funding/liabilities	Q	NC	M	Fin	DC	...	W	G	GAAP	SC	blank	...
	Profit-sharing investment accounts (PSIA)	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Other remunerative funding (Murabahah, Commodity Murabahah etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Nonremunerative funding (current account, Wadi'ah)	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Sukuk issued	...	...	...	...	...	...	...	...	...	...	...	...
	Other Shari'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	All other liabilities	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Capital and reserves	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
WS05	Total revenues	Q	NC	M	Fin	DC	...	W	G	GAAP	SC	blank	...
	Financing based	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Investment based (Sukuk, other Shari'ah-compliant securities etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Fee based	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
	Other	Q	NC	M	Fin	DC	W	W	G	GAAP	SC	blank	...
WS06	Earnings before taxes and Zakat	...	...	...	...	...	...	...	...	...	...	...	...
WS07	Value (or percentage) of financing by type of Shari'ah-compliant contract												
	Total financing	Q	NC	M	Fin	DC	W	W	G	...	SC	blank	...
	Murabahah	Q	NC	M	Fin	DC	W	W	G	...	SC	blank	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
	Commodity Murabahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik	Q	NC	M	Fin	DC	W	W	G	...	SC	blank	...
	Mudharabah	...	...	...	...	...	...	...	...	...	...	...	...
	Musharakah	Q	NC	M	Fin	DC	W	W	G	...	SC	blank	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakalah	Q	NC	M	Fin	DC	W	W	G	...	SC	blank	...
	Qard Hassan	Q	NC	M	Fin	DC	W	W	G	...	SC	blank	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
WS08	Assets held by domestic systemically important Islamic windows	...	...	...	...	...	...	...	...	...	...	...	...
Source:	<i>Da Afghanistan Bank</i>												

Note:
n. Not applicable
(.. Indicates the metadata is not available

Note: The MSC has been changed to SC because all the products and contracts are Shari'ah-compliant. But maybe there are some violations in conducting the Shari'ah - principles.

PSIFIs metadata code for Islamic windows of conventional banks

Column	Metadata Code	Description
Basel Version	Basel I Basel II Basel III Mixed	Basel I Basel II Basel III Mixed Basel
IFSB Formula	IFSB Std IFSB SD O	IFSB Standard IFSB Supervisory Discretion Others
Periodicity	A S Q M O	Annual Semiannual Quarterly Monthly Other
Currency	NC SDR USD O	National currency Special drawing rights U.S. dollar Other
Units	B M T G	Billions Millions Thousands General (1, 2, 3, etc...)
Data Source	Sup Fin MFS NA O	Supervisory Financial Accounts Monetary and Financial Statistics National accounts Other
Consolidation	CBDC CBDI DC O	Cross-border domestically controlled basis Cross-border domestically incorporated Domestically consolidated (DC) data Other
Aggregation	W P WP O	Windows only – Data refer to activities of the Islamic windows of conventional bank only Data of Conventional bank parent – Data refer to activities of the Islamic windows' parent banks only Mixed data for Windows and their Conventional bank parent – Data refer to activities of the Islamic windows and their parent banks Other
Structure	B C HC W O	Bank as separate corporation Conglomerate (Consolidated organization including head office, bank, and all branches and subsidiaries) Holding company Islamic Window or Islamic banking branch of conventional bank Other
Control	D G F O	Domestic (private) Domestic (government or public sector) Foreign Other
Accounting Standard	AAOIFI IFRS GAAP O	Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) - Accounting, Auditing & Governance Standard International Financial Reporting Standards Generally Accepted Accounting Principles Others
Shariah-Compliant	SC NSC MSC	Shariah-compliant Not Shariah-compliant Mixed Shariah-compliant and noncompliant
Reporting status	blank R E I S P RB	New data Revised Estimated Incomplete Survey Preliminary Rebased
Break-in-series	B G	Break in series Gap in series (no data for designated period)
Data period	yyyyA yyyyQ# yyyyM# O	Year and annual designator (2014A) Year and quarter designator (2014Q2) Year and month designator (2014M3) Other