

**Metadata for Prudential and Structural Islamic Financial Indicators (PSIFIs) of Islamic Banks**

Country:		Nigeria												
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	
<b>Capital Adequacy : Basel Standard</b>														
<b>CP01a</b>	<b>CAR</b>													
	Total regulatory capital	Basel I	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Risk-weighted assets (RWA)	Basel I	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP02a</b>	<b>Tier 1 capital to RWA</b>													
	Tier 1 capital	Basel I	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	RWA	Basel I	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP03a</b>	<b>Common Equity Tier 1 (CET1) capital to RWA</b>													
	CET1 capital	Mixed Basel	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	RWA	Mixed Basel	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>Capital Adequacy: IFSB Formula</b>														
<b>CP01b</b>	<b>CAR (IFSB)</b>													
	Total regulatory capital		...	...	...	...	...	...	...	...	...	...	...	...
	RWA		...	...	...	...	...	...	...	...	...	...	...	...
<b>CP02b</b>	<b>Tier 1 capital to RWA (IFSB)</b>													
	Tier 1 capital		...	...	...	...	...	...	...	...	...	...	...	...
	RWA		...	...	...	...	...	...	...	...	...	...	...	...
<b>CP03b</b>	<b>Common Equity Tier 1 (CET1) capital to RWA (IFSB)</b>													
	CET1 capital		...	...	...	...	...	...	...	...	...	...	...	...
	RWA		...	...	...	...	...	...	...	...	...	...	...	...
<b>Asset Quality</b>														
<b>CP04</b>	<b>Gross nonperforming financing (gross NPF) ratio</b>													
	Gross NPF		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Total financing		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP05</b>	<b>Net nonperforming financing (net NPF) to capital</b>													
	Net NPF		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Total regulatory capital		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP06</b>	<b>Provisions for gross nonperforming financing (gross NPF)</b>													
	Provisions		...	...	...	...	...	...	...	...	...	...	...	...
	Gross NPF		...	...	...	...	...	...	...	...	...	...	...	...
<b>Earnings</b>														
<b>CP07</b>	<b>Return on assets (ROA)</b>													
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Total assets		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP08</b>	<b>Return on equity (ROE)</b>													
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Equity		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP09</b>	<b>Net profit margin</b>													
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Gross income		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP10</b>	<b>Cost to income</b>													
	Operating costs		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Gross income		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>Leverage</b>														
<b>CP11</b>	<b>Capital to assets (balance sheet definition)</b>													
	Tier 1 capital		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Total assets		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP12</b>	<b>Leverage (regulatory definition)</b>													
	Tier 1 capital		...	...	...	...	...	...	...	...	...	...	...	...
	Exposure		...	...	...	...	...	...	...	...	...	...	...	...
<b>Liquidity</b>														
<b>CP13</b>	<b>Liquid assets ratio</b>													
	Liquid assets		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Total assets		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP14</b>	<b>Liquid assets to short-term liabilities</b>													
	Liquid assets		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Short-term liabilities		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>CP15</b>	<b>Liquidity coverage ratio (LCR)</b>													
	Stock of Shari'ah-compliant high quality liquid assets		...	...	...	...	...	...	...	...	...	...	...	...
	Total net cash outflows over the next 30 calendar days		...	...	...	...	...	...	...	...	...	...	...	...
<b>CP16</b>	<b>Net stable funding ratio (NSFR)</b>													

N o t A p p l i c a b l e

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
	Available stable funding (ASF)	...	...	...	...	...	...	...	...	...	...	...	...
	Required stable funding (RSF)	...	...	...	...	...	...	...	...	...	...	...	...
<b>Sensitivity to Market Risk; Other</b>													
<b>CP17</b>	<b>Net foreign exchange open position to capital</b>												
	Net FX open position	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Total regulatory capital	Q	NC	B	Sup	DC	O	B	D	IFRS	SC	blank	...
<b>CP18</b>	<b>Large exposures to capital</b>												
	Value of large exposures	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
<b>CP19</b>	<b>Growth of financing to private sector</b>												
	Total financing at end of current period	...	...	...	...	...	...	...	...	...	...	...	...
	Total financing at end of same period in previous year	...	...	...	...	...	...	...	...	...	...	...	...

**Additional 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
<b>AD01</b>	<b>Income distributed to investment account holder (IAH) out of total income from assets funded by profit-sharing investment accounts (PSIAs)</b>												
	Income distributed to IAH	...	...	...	...	...	...	...	...	...	...	...	...
	Total income from assets funded by PSIA	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD02</b>	<b>Total off-balance sheet items to total assets</b>												
	Off-balance sheet items	...	...	...	...	...	...	...	...	...	...	...	...
	Total assets	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD03</b>	<b>Foreign-currency denominated funding to total funding</b>												
	FX funding	...	...	...	...	...	...	...	...	...	...	...	...
	Total funding	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD04</b>	<b>Foreign-currency denominated financing to total financing</b>												
	FX financing	...	...	...	...	...	...	...	...	...	...	...	...
	Total financing	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD05</b>	<b>Value of Sukuk holdings to capital</b>												
	Sukuk holdings	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD06</b>	<b>Value (or percentage) of Shari'ah-compliant financing by economic activity</b>												
	Value of Shari'ah-compliant financing	...	...	...	...	...	...	...	...	...	...	...	...
	Sectoral distribution												
	(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	...	...	...	...	...	...	...	...	...	...	...	...
	(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	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD07</b>	<b>Value (or percentage) of gross NPF by economic activities</b>												
	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	...	...	...	...	...	...	...	...	...	...	...	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	...	...	...	...	...	...	...	...	...	...	...	...
	(h) transportation and storage	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
	(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	...	...	...	...	...	...	...	...	...	...	...	...
<b>AD08</b>	<b>Value (or percentage) of returns by major type of Sharī'ah-compliant contract</b>												
	Total returns	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	G
	Murābahah	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	G
	Commodity Murābahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	G
	Istisnā'	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	G
	Ijārah/Ijārah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Muḍārabah	...	...	...	...	...	...	...	...	...	...	...	...
	Mushārahah	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	G
	Diminishing Mushārahah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakālah	...	...	...	...	...	...	...	...	...	...	...	...
	Qard Hassan	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	G
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
<b>Structural Islamic financial Indicators (SIFIs)</b>													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
<b>BS01</b>	<b>Number of Islamic banks</b>	Q	n.a	G	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Number of domestic branch offices	Q	n.a	G	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Number of ATMs	Q	n.a	G	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>BS02</b>	<b>Number of employees</b>	Q	n.a	G	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>BS03</b>	<b>Total assets</b>	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Total Sharī'ah-compliant financing (excluding interbank financing)	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Sukūk holdings	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Other Sharī'ah-compliant securities	Q	NC	B	Sup	DC	IIFSS	C	D	IFRS	SC	blank	...
	Interbank financing	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	All other assets	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>BS04</b>	<b>Total funding/liabilities</b>	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Profit-sharing investment accounts (PSIA)	...	...	...	...	...	...	...	...	...	...	...	...
	Other remunerative funding (Murābahah, Commodity Murābahah etc.)	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Nonnumerative funding (current account, Wadī'ah)	...	...	...	...	...	...	...	...	...	...	...	...
	Sukūk issued	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Other Sharī'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	All other liabilities	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Capital and reserves	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
<b>BS05</b>	<b>Total revenues</b>	...	...	...	...	...	...	...	...	...	...	...	...
	Financing based	...	...	...	...	...	...	...	...	...	...	...	...
	Investment based (Sukūk, other Sharī'ah-compliant securities etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Fee based	...	...	...	...	...	...	...	...	...	...	...	...
	Other	...	...	...	...	...	...	...	...	...	...	...	...
<b>BS06</b>	<b>Earnings before taxes and Zakat</b>	...	...	...	...	...	...	...	...	...	...	...	...
<b>BS07</b>	<b>Value (or percentage) of financing by type of Sharī'ah-compliant contract</b>												
	Total financing	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Murābahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murābahah/ Tawwaruq	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Salam	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Istisnā'	Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
	<i>Ijarah / Ijarah Muntahia Bittamlik</i>	Q	NC	B	Sup	DC	IFSS	B	D	IFRS	SC	blank	...
	<i>Mudharabah</i>	Q	NC	B	Sup	DC	IFSS	B	D	IFRS	SC	blank	...
	<i>Musharakah</i>	Q	NC	B	Sup	DC	IFSS	B	D	IFRS	SC	blank	...
	<i>Diminishing Musharakah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Wakalah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Qard Hassan</i>	Q	NC	B	Sup	DC	IFSS	B	D	IFRS	SC	blank	...
	<i>Others</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>(i)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>(ii)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>(iii)</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	...	...	...	...	...	...	...	...	...	...	...	...
<b>BS08</b>	<b>Assets held by domestic systemically important Islamic banks</b>	...	...	...	...	...	...	...	...	...	...	...	...

Source: *Central Bank of Nigeria*

Note:

- n.a* Not applicable
- (...)* Indicates the data is not available

**PSIFIs metadata codes for Islamic Banks**

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