

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

Country:		Oman												
Time period covered:		2014Q4												
Core Prudential Islamic Financial Indicators (PIFIs)														
Code	Indicator	Periodicity ^	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharf'ah-compliant	Reporting status	Break -in-series	
Capital Adequacy : Basel Standard														
CP01a	CAR													
	Total regulatory capital	Basel III	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Risk-weighted assets (RWA)	Basel III	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP02a	Tier 1 capital to RWA													
	Tier 1 capital	Basel III	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	RWA	Basel III	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA													
	CET1 capital	Basel III	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	RWA	Basel III	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
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 (NPF) ratio													
	NPF	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total financing	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP05	Net nonperforming financing (net NPF) to capital													
	Net NPF	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total regulatory capital	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP06	Provisions for gross nonperforming financing (NPF)													
	Provisions	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	NPF	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
Earnings														
CP07	Return on assets (ROA)													
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total assets	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP08	Return on equity (ROE)													
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Equity	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP09	Net profit margin													
	Net income (before extraordinary items, taxes, and Zakat)	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Gross income	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP10	Cost to income													
	Operating costs	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Gross income	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
Leverage														
CP11	Capital to assets (balance sheet definition)													
	Tier 1 capital	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total assets	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP12	Leverage (regulatory definition)													
	Tier 1 capital	...	...	...	...	...	...	...	...	...	...	...	...	...
	Exposure	...	...	...	...	...	...	...	...	...	...	...	...	...
Liquidity														
CP13	Liquid assets ratio													
	Liquid assets	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total assets	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP14	Liquid assets to short-term liabilities													
	Liquid assets	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Short-term liabilities	...	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP15	Liquidity coverage ratio (LCR)													

Code	Indicator	Periodicity ^	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series
	Stock of Shar'ah-compliant high quality liquid assets	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total net cash outflows over the next 30 calendar days	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP16	Net stable funding ratio (NSFR)												
	Available stable funding (ASF)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Required stable funding (RSF)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	<i>Sensitivity to Market Risk; Other</i>												
CP17	Net foreign exchange open position to capital												
	Net FX open position	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total regulatory capital	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP18	Large exposures to capital												
	Value of large exposures	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total regulatory capital (or balance sheet capital)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
CP19	Growth of financing to private sector												
	Total financing at end of current period	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total financing at end of same period in previous year	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
Additional Prudential Islamic Financial Indicators (PIFIs)													
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 profit-sharing investment accounts (PSIAs)												
	Income distributed to IAH	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total income from assets funded by PSIA	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
AD02	Total off-balance sheet items to total assets												
	Off-balance sheet items	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total assets	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
AD03	Foreign-currency denominated funding to total funding												
	FX funding	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total funding	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
AD04	Foreign-currency denominated financing to total financing												
	FX financing	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total financing	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
AD05	Value of Sukuk holdings to capital												
	Sukuk holdings	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total regulatory capital (or balance sheet capital)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
AD06	Value (or percentage) of Shar'ah-compliant financing by economic activity												
	Value of Shar'ah-compliant financing	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	...	...	...	...	...	...	...	...	...	...	...	...
	(b) mining and quarrying	...	...	...	...	...	...	...	...	...	...	...	...
	(c) manufacturing	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	(d) electricity, gas, steam and air-conditioning supply	...	...	...	...	...	...	...	...	...	...	...	...
	(e) water supply; sewerage and waste management	...	...	...	...	...	...	...	...	...	...	...	...
	(f) construction	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	(h) transportation and storage	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	(i) accommodation and food service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(j) information and communication	...	...	...	...	...	...	...	...	...	...	...	...
	(k) financial and insurance activities	...	...	...	...	...	...	...	...	...	...	...	...
	(l) real estate activities	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	(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)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	(t) activities of households as employers	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	(t*) other financing of households	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	(u) activities of extraterritorial organisations and bodies	...	...	...	...	...	...	...	...	...	...	...	...
	(u*) financing to nonresidents	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Economic activity												
	(a) agriculture, forestry, hunting and fishing	...	...	...	...	...	...	...	...	...	...	...	...

Code	Indicator	Periodicity ^	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series
(b)	mining and quarrying	...	...	...	...	...	...	...	...	...	...	...	...
(c)	manufacturing	...	...	...	...	...	...	...	...	...	...	...	...
(d)	electricity, gas, steam and air-conditioning supply	...	...	...	...	...	...	...	...	...	...	...	...
(e)	water supply; sewerage and waste management	...	...	...	...	...	...	...	...	...	...	...	...
(f)	construction	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
(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	...	...	...	...	...	...	...	...	...	SC	blank	...
(u*)	financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
AD08	Value (or percentage) of returns by major type of Shar'ah-compliant contract												
	Total returns	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	<i>Murābahah</i>	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Commodity <i>Murābahah</i> / <i>Tawwaruq</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Salam</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Istisna'</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Ijarah</i> / <i>Ijarah Muntahia Bittamlik</i>	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	<i>Mudārabah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Musharakah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing <i>Musharakah</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Wakalah</i>	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	<i>Qard Hassan</i>	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Others</i>	...	...	...	...	...	...	...	...	...	...	...	...
Structural Islamic financial Indicators (SIFIs)													
Code	Indicator	Periodicity ^	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series
BS01	Number of Islamic banks	Q	n.a	G	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Number of domestic branch offices	Q	n.a	G	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Number of ATMs	Q	n.a	G	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
BS02	Number of employees	Q	n.a	G	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
BS03	Total assets	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Total Shar'ah-compliant financing (excluding interbank financing)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	<i>Sukuk</i> holdings	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Other Shar'ah-compliant securities	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Interbank financing	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	All other assets	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
BS04	Total funding/liabilities	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Profit-sharing investment accounts (PSIA)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Other remunerative funding (<i>Murābahah</i> , Commodity <i>Murābahah</i> etc.)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Nonremunerative funding (current account, <i>Wad'ah</i>)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	<i>Sukuk</i> issued	...	...	...	...	...	...	...	...	...	...	...	...
	Other Shar'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	All other liabilities	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Capital and reserves	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
BS05	Total revenues	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Financing based	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Investment based (<i>Sukuk</i> , other Shar'ah-compliant securities etc.)	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...

Code	Indicator	Periodicity ^	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break -in-series
	Fee based	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Other	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
BS06	Earnings before taxes and Zakat	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
BS07	Value (or percentage) of financing by type of Shar'ah-compliant contract												
	Total financing	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Murabahah	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Commodity Murabahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Mudharabah	...	...	...	...	...	...	...	...	...	...	...	...
	Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakalah	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Qard Hassan	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	SC	blank	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	Q	NC	T	Sup	DC	IIFSS	B	D	AAOIFI	...	...	...
BS08	Assets held by domestic systemically important Islamic banks	...	...	...	...	...	...	...	...	...	...	...	...

Source: [Central Bank of Oman](#)

Note:

n.a Not applicable

(...) Indicates the metadata is not available

* 2013A data for income statement figures is annual reporting unlike 2014 incomes statement figures which are on quarterly basis (except for ROA & ROE where annualized income figures are used)

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)
	O	Other
Structure	B	Bank as separate corporation
	C	Conglomerate (Consolidated organization including head office, bank, and all branches and subsidiaries)
	HC	Holding company
	W	Islamic Window or Islamic banking branch of conventional bank
Control	O	Other
	D	Domestic (private)
	G	Domestic (government or public sector)
	F	Foreign
Accounting Standard	O	Other
	AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) - Accounting, Auditing & Governance Standard
	IFRS	International Financial Reporting Standards
	GAAP	Generally Accepted Accounting Principles
Shariah-Compliant	SC	Shariah-compliant
	NSC	Not Shariah-compliant
	MSC	Mixed Shariah-compliant and noncompliant
Reporting status	blank	New data
	R	Revised
	E	Estimated
	I	Incomplete
	S	Survey
	P	Preliminary
Break-in-series	RB	Rebased
	B	Break in series
Data period	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

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)
	O	Other
Structure	B	Bank as separate corporation
	C	Conglomerate (Consolidated organization including head office, bank, and all branches and subsidiaries)
	HC	Holding company
	W	Islamic Window or Islamic banking branch of conventional bank
Control	O	Other
	D	Domestic (private)
	G	Domestic (government or public sector)
	F	Foreign
Accounting Standard	O	Other
	AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) - Accounting, Auditing & Governance Standard
	IFRS	International Financial Reporting Standards
	GAAP	Generally Accepted Accounting Principles
Shariah-Compliant	SC	Shariah-compliant
	NSC	Not Shariah-compliant
	MSC	Mixed Shariah-compliant and noncompliant
Reporting status	blank	New data
	R	Revised
	E	Estimated
	I	Incomplete
	S	Survey
	P	Preliminary
Break-in-series	RB	Rebased
	B	Break in series
Data period	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