

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

Country:		Brunei												
Time period covered:		2016Q3												
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	Basel II	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Risk-weighted assets (RWA)	Basel II	Q	NC	M	Sup	DC	IIFSS	B	D	O	SC	blank	...
CP02a	Tier 1 capital to RWA													
	Tier 1 capital	Basel II	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	RWA	Basel II	Q	NC	M	Sup	DC	IIFSS	B	D	O	SC	blank	...
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	Not	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total financing		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
CP05	Net nonperforming financing (net NPF) to capital													
	Net NPF	Ap	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total regulatory capital	pl	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
CP06	Provisions for gross nonperforming financing (gross NPF)													
	Provisions	i	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Gross NPF	c	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
Earnings														
CP07	Return on assets (ROA)													
	Net income (before extraordinary items, taxes, and Zakat)	abl	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total assets	e	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
CP08	Return on equity (ROE)													
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Equity		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
CP09	Net profit margin													
	Net income (before extraordinary items, taxes, and Zakat)		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Gross income		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
CP10	Cost to income													
	Operating costs		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Gross income		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
Leverage														
CP11	Capital to assets (balance sheet definition)													
	Tier 1 capital		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total assets		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
CP12	Leverage (regulatory definition)													
	Tier 1 capital		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Exposure		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
Liquidity														
CP13	Liquid assets ratio													
	Liquid assets		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total assets		Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
CP14	Liquid assets to short-term liabilities													
	Liquid assets		Q	NC	M	Sup	DC	IIFSS	B	D	O	SC	blank	...
	Short-term liabilities		Q	NC	M	Sup	DC	IIFSS	B	D	O	SC	blank	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shar'ah-compliant	Reporting status	Break-in-series
CP15	Liquidity coverage ratio (LCR)												
	Stock of Shar'ah-compliant high quality liquid assets	...	...	...	...	...	...	...	...	...	...	...	...
	Total net cash outflows over the next 30 calendar days	...	...	...	...	...	...	...	...	...	...	...	...
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	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total regulatory capital	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
CP18	Large exposures to capital												
	Value of large exposures	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total regulatory capital (or balance sheet capital)	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
CP19	Growth of financing to private sector												
	Total financing at end of current period	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total financing at end of same period in previous year	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	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	...	...	...	...	...	...	...	...	...	...	...	...
	Total income from assets funded by PSIA	...	...	...	...	...	...	...	...	...	...	...	...
AD02	Total off-balance sheet items to total assets												
	Off-balance sheet items	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total assets	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
AD03	Foreign-currency denominated funding to total funding												
	FX funding	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total funding	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
AD04	Foreign-currency denominated financing to total financing												
	FX financing	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total financing	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
AD05	Value of Sukuk holdings to capital												
	Sukuk holdings	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total regulatory capital (or balance sheet capital)	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
AD06	Value (or percentage) of Shar'ah-compliant financing by economic activity												
	Value of Shar'ah-compliant financing	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Sectoral distribution												
	(a) agriculture, forestry, hunting and fishing	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(b) mining and quarrying	...	...	...	...	...	...	...	...	...	...	...	...
	(c) manufacturing	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(d) electricity, gas, steam and air-conditioning supply	...	...	...	...	...	...	...	...	...	...	...	...
	(e) water supply; sewerage and waste management	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(f) construction	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(g) wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(h) transportation and storage	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(i) accommodation and food service activities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(j) information and communication	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(k) financial and insurance activities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(l) real estate activities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(m) professional, scientific and technical activities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(n) administrative and support service activities	...	...	...	...	...	...	...	...	...	...	...	...
	(o) public administration and defense; compulsory social security	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(p) education	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(q) human health and social work activities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(r) arts, entertainment and recreation	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(s) other service activities (export)	...	...	...	...	...	...	...	...	...	...	...	...
	(t) activities of households as employers	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(t*) other financing of households	...	...	...	...	...	...	...	...	...	...	...	...
	(u) activities of extraterritorial organisations and bodies	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	(u*) financing to nonresidents	...	...	...	...	...	...	...	...	...	...	...	...
AD07	Value (or percentage) of gross NPF by economic activities												
	Value of gross NPF	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Economic activity												

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
(a)	agriculture, forestry, hunting and fishing	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(b)	mining and quarrying	...	...	...	...	...	...	...	...	...	...	...	...
(c)	manufacturing	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(d)	electricity, gas, steam and air-conditioning supply	...	...	...	...	...	...	...	...	...	...	...	...
(e)	water supply; sewerage and waste management	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(f)	construction	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(g)	wholesale and retail trade; repair of motor vehicles and motorcycles	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(h)	transportation and storage	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(i)	accommodation and food service activities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(j)	information and communication	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(k)	financial and insurance activities	...	...	...	...	...	...	...	...	...	...	...	...
(l)	real estate activities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(m)	professional, scientific and technical activities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(n)	administrative and support service activities	...	...	...	...	...	...	...	...	...	...	...	...
(o)	public administration and defense; compulsory social security	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(p)	education	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(q)	human health and social work activities	...	...	...	...	...	...	...	...	...	...	...	...
(r)	arts, entertainment and recreation	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(s)	other service activities (export)	...	...	...	...	...	...	...	...	...	...	...	...
(t)	activities of households as employers	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
(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	...	...	...	...	...	...	...	...	...	...	...	...
	Murabahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murabahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna'	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Mudharabah	...	...	...	...	...	...	...	...	...	...	...	...
	Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakalah	...	...	...	...	...	...	...	...	...	...	...	...
	Qard Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
Structural Islamic financial Indicators (SIFs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
BS01	Number of Islamic banks	Q	n.a	G	Sup	DC	IIFSS	B	D	O	SC	blank	...
	Number of domestic branch offices	Q	n.a	G	Sup	DC	IIFSS	B	D	O	SC	blank	...
	Number of ATMs	Q	n.a	G	Sup	DC	IIFSS	B	D	O	SC	blank	...
BS02	Number of employees	Q	n.a	G	Sup	DC	IIFSS	B	D	O	SC	blank	...
BS03	Total assets	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Total Shari'ah-compliant financing (excluding interbank financing)	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Sukuk holdings	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Other Shari'ah-compliant securities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Interbank financing	...	...	...	...	...	...	...	...	...	...	...	...
	All other assets	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
BS04	Total funding/liabilities	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Profit-sharing investment accounts (PSIA)	...	...	...	...	...	...	...	...	...	...	...	...
	Other remunerative funding (Murabahah, Commodity Murabahah etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Nonremunerative funding (current account, Wadiah)	...	...	...	...	...	...	...	...	...	...	...	...
	Sukuk issued	...	...	...	...	...	...	...	...	...	...	...	...
	Other Shari'ah-compliant securities issued	...	...	...	...	...	...	...	...	...	...	...	...
	Interbank funding/liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	All other liabilities	...	...	...	...	...	...	...	...	...	...	...	...
	Capital and reserves	...	...	...	...	...	...	...	...	...	...	...	...
BS05	Total revenues	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...

Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Shari'ah-compliant	Reporting status	Break -in-series
	Financing based	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Investment based (Sukuk, other Shari'ah-compliant securities etc.)	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Fee based	...	...	...	...	...	...	...	...	...	...	...	...
	Other	...	...	...	...	...	...	...	...	...	...	...	...
BS06	Earnings before taxes and Zakat	...	...	...	...	...	...	...	...	...	...	...	...
BS07	Value (or percentage) of financing by type of Shari'ah-compliant contract												
	Total financing	Q	NC	M	Sup	DC	IIFSS	B	D	GAAP	SC	blank	...
	Murabahah	...	...	...	...	...	...	...	...	...	...	...	...
	Commodity Murabahah / Tawwaruq	...	...	...	...	...	...	...	...	...	...	...	...
	Salam	...	...	...	...	...	...	...	...	...	...	...	...
	Istisna`	...	...	...	...	...	...	...	...	...	...	...	...
	Ijarah / Ijarah Muntahia Bittamlik	...	...	...	...	...	...	...	...	...	...	...	...
	Mudharabah	...	...	...	...	...	...	...	...	...	...	...	...
	Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Diminishing Musharakah	...	...	...	...	...	...	...	...	...	...	...	...
	Wakalah	...	...	...	...	...	...	...	...	...	...	...	...
	Qard Hassan	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
	(i)	...	...	...	...	...	...	...	...	...	...	...	...
	(ii)	...	...	...	...	...	...	...	...	...	...	...	...
	(iii)	...	...	...	...	...	...	...	...	...	...	...	...
	Others	...	...	...	...	...	...	...	...	...	...	...	...
BS08	Assets held by domestic systemically important Islamic banks												

Source: *Autoriti Monetari Brunei Darussalam*

Note:

n.a Not applicable

(...) Indicates the metadata is not available