

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

Country:		Nigeria												
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 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	...
CP02a	Tier 1 capital to RWA													
	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	...
CP03a	Common Equity Tier 1 (CET1) capital to RWA													
	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	...
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		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Total financing		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
CP05	Net nonperforming financing (net NPF) to capital													
	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	...
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	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
	Total assets		Q	NC	B	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
CP08	Return on equity (ROE)													
	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	...
CP09	Net profit margin													
	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	...
CP10	Cost to income													
	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	...
Leverage														
CP11	Capital to assets (balance sheet definition)													
	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	...
CP12	Leverage (regulatory definition)													
	Tier 1 capital		...	...	...	...	...	...	...	...	...	...	...
	Exposure		...	...	...	...	...	...	...	...	...	...	...
Liquidity														
CP13	Liquid assets ratio													
	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	...
CP14	Liquid assets to short-term liabilities													
	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	...
CP15	Liquidity coverage ratio (LCR)													
	Stock of Shari'ah-compliant high quality liquid assets		...	...	...	...	...	...	...	...	...	...	...
	Total net cash outflows over the next 30 calendar days		
CP16	Net stable funding ratio (NSFR)													

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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)	...	...	...	...	...	...	...	...	...	...	...	...
Sensitivity to Market Risk; Other													
CP17	Net foreign exchange open position to capital												
	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	...
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	...	...	...	...	...	...	...	...	...	...	...	...
	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
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	...	...	...	...	...	...	...	...	...	...	...	...
	Total assets	...	...	...	...	...	...	...	...	...	...	...	...
AD03	Foreign-currency denominated funding to total funding												
	FX funding	...	...	...	...	...	...	...	...	...	...	...	...
	Total funding	...	...	...	...	...	...	...	...	...	...	...	...
AD04	Foreign-currency denominated financing to total financing												
	FX financing	...	...	...	...	...	...	...	...	...	...	...	...
	Total financing	...	...	...	...	...	...	...	...	...	...	...	...
AD05	Value of Sukuk holdings to capital												
	Sukuk holdings	...	...	...	...	...	...	...	...	...	...	...	...
	Total regulatory capital (or balance sheet capital)	...	...	...	...	...	...	...	...	...	...	...	...
AD06	Value (or percentage) of Shari'ah-compliant financing by economic activity												
	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	...	...	...	...	...	...	...	...	...	...	...	...
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	...	...	...	...	...	...	...	...	...	...	...	...
	(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	...	...	...	...	...	...	...	...	...	...	...	...
AD08	Value (or percentage) of returns by major type of Sharī'ah-compliant contract												
	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	...	...	...	...	...	...	...	...	...	...	...	...
Structural Islamic financial Indicators (SIFIs)													
Code	Indicator	Periodicity	Currency	Unit	Data source	Consolidation	Aggregation	Structure	Control	Accounting Std	Sharī'ah-compliant	Reporting status	Break -in-series
BS01	Number of Islamic banks	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	...
BS02	Number of employees	Q	n.a.	G	Sup	DC	IIFSS	B	D	IFRS	SC	blank	...
BS03	Total assets	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	...
BS04	Total funding/liabilities	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	...
BS05	Total revenues	...	...	...	...	...	...	...	...	...	...	...	...
	Financing based	...	...	...	...	...	...	...	...	...	...	...	...
	Investment based (Sukūk, other Sharī'ah-compliant securities etc.)	...	...	...	...	...	...	...	...	...	...	...	...
	Fee based	...	...	...	...	...	...	...	...	...	...	...	...
	Other	...	...	...	...	...	...	...	...	...	...	...	...
BS06	Earnings before taxes and Zakat	...	...	...	...	...	...	...	...	...	...	...	...
BS07	Value (or percentage) of financing by type of Sharī'ah-compliant contract												
	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>	...	...	...	...	...	...	...	...	...	...	...	...
BS08	Assets held by domestic systemically important Islamic banks	...	...	...	...	...	...	...	...	...	...	...	...

Source: *Central Bank of Nigeria*

Note:

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