

05.12.2019

Common Fund Reporting Issues with regards to the CBM Investment Funds Statistical Return

The aim of this circular is to provide direction to the licensed Investment Funds in the compilation of the statistical return issued by the Central Bank of Malta in terms of the Central Bank of Malta Act (Cap. 204) and Directive No. 5 and Regulation (EU) No 1073/2013 of the European Central Bank concerning statistics on the assets and liabilities of investment funds (recast). Reporting agents should also be guided by the instructions issued by the Bank on the 30 July 2014 in the letter entitled 'New Statistical ECB Reporting requirements for the Retail and Professional Investor Funds'. These detailed instructions can also be found on the website of the Central Bank of Malta at <https://www.centralbankmalta.org/returns-report-forms-and-instructions>. Towards this end, the most salient points in relation to the reporting of a Fund's Assets and Liabilities are highlighted below and are aimed at providing guidance towards enhanced statistical data quality.

Reporting Schedule: ML_incl_PL 'Value of Investment Fund shares/units (Liabilities ML)'

- Only ISINs that were issued by the Fund are to be added in the details sheet. The total amount reported in the details sheet should tally with the total of the ML_incl_PL sheet and L2 respectively.
- The opening position of the ML_incl_PL Sheet must match with the previous month/quarter's closing position depending on the bracket within which the fund falls. If a fund falls in the 20% category, the opening position for the reference quarter e.g. December should be equal to the closing position of the previous quarter, i.e. September. If a Fund falls in the 80% category, the opening position must tally with the closing position of the previous month. This also applies when reporting in a quarter such as December, where the opening position must tally with the closing position of the prior month, i.e. November.¹
- Figures should be reported in Euro 000's.
- Sales and redemptions should be reported with a positive sign.
- Reclassifications are only to be reported in the case of extraordinary activities involving the balance sheet, such as catastrophic losses, changes in sector classifications of counterparties in the absence of revisions and changes in the composition of the statistical reporting population. Reclassifications should not be reported when reporting sheet ML_incl_PL only unless both contra-entries are reported e.g. Minus in MT and Plus in non-residents. You should notify the Central Bank of Malta upon using this field.

¹ There are special cases where in line with the Memorandum and Articles even though a fund falls in the 20% or 80% category, their reporting requirements are different than the usual. For example, a fund may fall under the 80% category, but they are required to report on a semi-annual basis. In such cases, one should adhere to the reporting requirements specified by the CBM.

- The NAV in the ML sheet must tally with the Total (Position at end of period) in sheet L2. (See below under Full Sets)
- As explained in the CBM guidelines on Investment Funds, for 80% Funds, the monthly flow data reported in the ML_incl_PL Sheet (i.e. Net Transactions i.e Sales less Redemptions, and Revaluations) for three months must match or be near to the sum of reported quarterly flows reported in the more detailed L2 sheet. For 20% Funds, the sum of quarterly flows reported in the ML_incl_PL sheets for four quarters must be equal or near the annual twelve-month flows reported in Sheet L2. For more information as regards Flows, kindly refer to the CBM guidelines, Appendix Concept of Flows.² In the case of adjustments for the previous periods, we expect to receive the revised ML_incl_PL in addition to the full set of returns in order for the above equation to hold.
- For first time reporting, the asset/liability positions should be recorded as a financial transaction with a nil opening position. Hence figures will be reported under the Sales (in the ML_incl_PL) and Net Transactions (in the rest of the Sheets A to L3). Market price fluctuations or exchange rate movements will populate the automatically filled Revaluations column.
- It is important to ensure that closing positions less opening positions less flows (sales less redemptions plus transactions other than in subscriptions plus revaluation adjustments plus reclassifications) are equal or very near to zero. This should always be the case since revaluation adjustments are automatically calculated after filling in the rest of the cells. If this is not the case it may be that the net transactions are not being worked out which are also automatically calculated as sales less redemptions in a hidden cell in column H. If this happens, try and download an empty return from the CBM website³ as the return may have somehow been corrupted.

Full Reporting Schedule: Assets and Liabilities (Sheets A, A1, A2, A3, A4, A5, A6, A7, L, L1, L2, L3)

- A full set is always required for first time reporting. This entails that a sub fund classified as 20% which is required to submit a full set once a year, normally as at December, will report two full sets in the first year, if the first report is done for instance in March.
- The opening positions for each reported instrument such as, Deposit and Loan Claims, from Sheet A till Sheet L3, must match with the previous quarter (in case of an 80% Fund) or previous year's closing position (in case of a 20% Fund). This is needed so as to ensure that the reported data is continuous without any break in series. In addition to the above, it must be ensured that the Closing Positions less Opening Position less Flows (Sales, Redemptions, Revaluations) should be equal to zero or near.

² <https://www.centralbankmalta.org/file.aspx?f=11256>

³ <https://www.centralbankmalta.org/returns-report-forms-and-instructions>

- If in the 'Assets' tab, securities are reported on a security by security basis (Item 3.2), it is important that the SbSA sheet is filled in accordingly with the respective ISINs. In the SbSA sheet (from Column AB) there are checks which we ask you to look at and ensure they hold prior to submission. This approach will avoid future emails asking for revisions.
- Total Assets stocks must equal Total Liabilities stocks.
- Total Assets flows must equal Total Liabilities flows.
- Sheet L2, 'Value of Investment Funds shares/units', is a more detailed version of the ML_incl_PL sheet. Hence, it is important that the closing position reported in Item 5 of the said sheet is congruent to the closing position reported in the ML_incl_PL sheet. Furthermore, the Residency split of the Shares/Units reported in the ML_incl_PL sheet must be reflected in Sheet L2, the latter sheet being further split according to sector. In case of Accrued Interest being reported in Sheets A1, A2, A3, A4 or L1, it is important that the upper part of the return is filled in accordingly. For instance, if a particular Fund reports Accrued interest in Sheet A1 'Deposit and Loan Claims' (Item 2 – Row 102), this must be sustained by populating the respective items in the upper part of the sheet according to Residency, Sector or Country.
- The Memorandum Items in Sheets A2, A3 and A4 pertaining to Non-ISIN Bonds, should be filled according to the Residency and Sector reported in the upper part of the Return. For instance, if a given Fund reports figures in Sheet A3 under Residents of Malta, Monetary Financial Institutions (MFIs) (Item 1.2), this should be reflected in the Memorandum Items (2.1.1). Conversely, if the figure was reported under Government of Malta (Item 1.1), under the Memorandum items, item (2.1) should be filled in.
- It is crucial to ensure that there are no errors in the 'Check' sheet prior to generating the xml file and uploading it on the Infostat portal and uploading the excel file on MFSA's LH Portal⁴.

Exchange Rates

- As highlighted above, figures must be reported in Euro. Hence, the closing positions of both the ML_incl_PL and Full Set must be converted using the CBM/ECB end of month closing rates.
- Any reported Transactions and Reclassifications are to use the exchange rate at the end of the transaction date. Nevertheless, if the daily exchange rate is not available, using the average rate issued by the CBM is acceptable. For the ML_incl_PL, it is acceptable to convert the

⁴ A circular has been issued by the MFSA with regards to the submission of returns through the LH Portal rather than by e-mail entitled 'Circular on the Submission of the CBM Investment Funds Statistical Return' and can be found here: <https://www.mfsa.mt/publications/circulars/securities-markets-supervision/collective-investment-schemes/>

transaction using the average rate of the month (this applies for 80% Funds)⁵. For 20% Funds, where the ML_incl_PL consists of quarterly figures, the average rate of the three months should be used. The same applies for the rest of the sheets, for instance for the Annual Full Set that is submitted by the 20% Funds, the average rate for the whole year should be used for the flows. For 80% Funds, the average rate should be of the quarter as regards flows in the Full Set (i.e. apart from the ML_incl_PL).

Surrendered Funds

- If a fund has surrendered its licence and during the previous reporting period the NAV was not reported as zero, the Reporting Agent needs to submit a return closing with a zero NAV for the next upcoming deadline. Surrendered funds should report one final return in accordance to set deadlines, placing the final transaction under Redemptions (ML_incl_PL sheet) and Net Transactions (Full Set), hence closing with zero figures. In the eventuality that a Fund has closed but the surrendering of its license has still not been officially issued by the MFSA, the Reporting Agent must continue to submit the returns according to set deadlines.
- The Reporting Agent must immediately notify the Bank upon obtaining knowledge that the Fund has closed.

Inactive/ Dormant Funds

- Inactive/dormant funds, where the Fund's IF Shares/Units are redeemed and a zero NAV balance has been reported in its last return must still continue reporting to the CBM/MFSA. The reason being that there is still the possibility of new subscriptions being issued in the future. Nil figures are to be reported. Once the Fund resumes its activity, the first return that is submitted with the new subscriptions needs to be a full set. The Full Set must open with zero opening balances and initial asset/liabilities figures reported under Net Transactions and Closing Stock Positions (Full Set), while reported under Sales in the ML_incl_PL sheet.
- The Reporting Agent must notify the CBM beforehand that the Fund has restarted operations so that the necessary internal implementations are made, enabling the Reporting Agent to upload the returns for the given Fund. If the Fund's strategy has changed, CBM Officials must be notified immediately, including information on the majority shareholders of the Fund.
- Funds are expected to commence operations within a reasonable timeframe. Kindly refer to a circular⁶ which was issued by MFSA in March 2018 with regards to Collective Investment Schemes which have not commenced the licenced activities and/or have a zero NAV.

⁵ <https://www.centralbankmalta.org/average-exchange-rates>

⁶ <https://www.mfsa.mt/publication/circular-on-collective-investment-schemes-which-have-not-commenced-the-licenced-activities-and-or-have-a-zero-nav/>

Liquidated Funds

According to the ECB Manual on Investment Fund statistics based on Regulation ECB/2013/38 and Guideline ECB/2014/15⁷ 'Generally, funds in liquidation which still fulfil the definition are to be recorded in investment fund statistics, as the resolution process and the selling of the assets of a fund constitute economic transactions that are important for the analysis of the sector. In some cases, however, the management company of a fund sells the assets of the fund to a liquidator company whose sole purpose is to sell the assets and remunerate the investors of the fund. In these cases, to alleviate the reporting burden on the liquidator companies, it is acceptable to exempt the funds under liquidation from reporting under investment fund statistics.'

Consequently, once the Reporting Agent has informed the CBM and MFSA that the Fund is in liquidation whereby a liquidator company has been appointed, the above mentioned derogation will apply and no further returns will be expected by the Authorities. It is the onus of the Reporting Agent to immediately notify the Bank that the Fund has been liquidated together with the liquidation date.

Newly Registered Sub-Funds

As soon as the CBM is notified about a new license issued, the compliance officer is notified to fill in the check list and provide information about the responsible reporting agent.

It is highly important that the check list is filled in and returned to the CBM as soon as possible since information about the NAV / AUM will imply different types of reporting obligations based on the applicable derogations.

Similarly, information about the financial year end is important as it also implies different reporting obligations, especially if the year-end is unusual and falls on a month.

Failure to comply and revert is also considered as non-response.

SbSA Sheet

- The Security Identifier (ISIN – Column C) should be a 12-digit code (usually in the form of MT0000011901);
- Number of Units/shares (Column D) should only be filled in case of shares/equities while Nominal Value (Column E) should only be filled in case of bonds;
- All figures should be reported in €'000s, except for the market price which should be quoted as is;
- Checks present in the same sheet from columns L – Z should help you identify errors in the sheet;

⁷ https://ec.europa.eu/eurostat/ramon/statmanuals/files/ECB_investment_fund_statistics_2017_en.pdf

- Between columns AP and AV, the total figure reported in Sheet A (item 3.2) is being compared with the total stock position reported in the SBSA Sheet. In order to make this comparison, the stock position needs to be converted to Euro by filling the respective end of quarter currencies between columns AE and AG.
- Reported ISINs for a given quarter should not be replicated unless the ISIN is denominated in different currencies;
- When inputting the Nominal Currency (Col F) use only the Currencies listed in CBM Guidelines and Appendix 2 below.⁸

Income Statement (PL)

The Profit and Loss schedule, otherwise known as the Income Statement, which is part of the Full Set of returns, must be reported cumulatively, except for certain items such as Item 9: The Average number of employees.

The Reporting Agent must report both the Income items such as Dividends and the Expenditure Items such as Market research costs. Both Income (Item 1) and Expenditure (Item 2) must be reported with a positive sign. Meanwhile, Item 4: Taxation till Item 7: Finance costs – dividends payable, must be reported with a negative sign in the event that payments exceed receipts. Refer to the CBM guidelines for a more detailed composition of these items.

Master/Feeder Funds Reporting

The Feeder Fund does not invest the capital raised by the Shareholders itself, but rather buys shares/units in the Master Fund. Consequently, the Feeder's value invested in the Master Fund should be reflected in Sheet A6, 'Investment Fund and Money Market Funds shares/Units', or preferably in sheet SbSA if the master has an ISIN. Meanwhile, the Feeder's claim on the Master Fund should be reflected in the Master's Sheet L2, 'IF Shares Units', reported with counterparty Non-MMF IF.

Deadlines

The deadline for the submission of IF Returns falls on the 21st calendar day of each month. Failure to meet the set deadline will be followed up and escalated to top management if necessary. Entities who submitted the return but the file was rejected due to errors are treated as non-response if the said error is not rectified immediately. (Refer to Appendix 1 for a list of common errors encountered during upload). Dates of submission are recorded by the CBM in line with the decision of the European Central Bank of 19 August 2010 on non-compliance with statistical reporting requirements (ECB/2010/10). Apart from uploading the return on the CBM's Portal, the

⁸ <https://www.centralbankmalta.org/file.aspx?f=11256>

return should also be uploaded to MFSA's LH portal⁹. The same applies whenever data is revised. This will ensure consistency in collected data between the two Authorities

In the event that the NAV is not available during a particular month/quarter, estimates should be uploaded on Infostat, with the respective excel sheet uploaded on the LH Portal. It is the onus of the Reporting Agent to ensure that once the actual figures are available, the estimated figures are replaced with the actual amounts. Informing both CBM and MFSA of those Funds where estimated figures will be used is important so that we can acknowledge the fact that the said figures are bound to be revised in the near future.

It is the responsibility of the Reporting Agent to ensure that once the actual figures are available, the estimated figures are replaced with the actual amounts. Furthermore, using estimated figures should be only used exceptionally.

Change of Administrator

The CBM must be immediately notified of any changes in the administration of a particular Fund. Details of the new Administrator must be given such as the Name and email address. Data quality uploaded by the former Fund administrator will be analysed whereupon any revisions must be settled accordingly. Only then will access rights be revoked, thus enabling the new administrator to access the registration process on Infostat.

Guidelines/Regulation

CBM Guidelines:

<https://www.centralbankmalta.org/file.aspx?f=11256>

ECB Regulation No 1073/2013:

https://www.ecb.europa.eu/ecb/legal/pdf/en_02013r1073-20131127-en.pdf?348ae6db71dbe0e2f9a6b396ea8fcoe1

ECB Guidelines:

https://ec.europa.eu/eurostat/ramon/statmanuals/files/ECB_investment_fund_statistics_2017_en.pdf

Contact

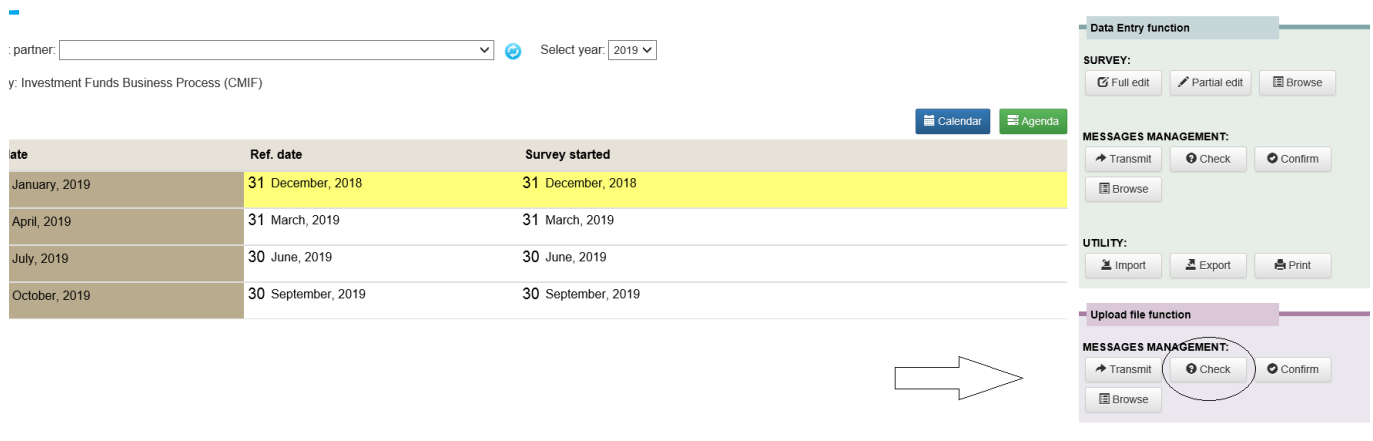
Any queries regarding this Circular shall be sent to the Statistical Collection and Information Management Office, CBM at: fundreporting@centralbankmalta.org and to the Financial Stability Function, MFSA at: fundreporting@mfsa.com.mt.

⁹ A circular has been issued by the MFSA with regards to the submission of returns through the LH Portal rather than by e-mail entitled 'Circular on the Submission of the CBM Investment Funds Statistical Return' and can be found here: <https://www.mfsa.mt/publications/circulars/securities-markets-supervision/collective-investment-schemes/>

Appendix 1: Uploading of xml files on Infostat

When uploading the xml file on Infostat, the below procedure is to be followed:

Choose the **Upload File Function** and click on **CHECK**.

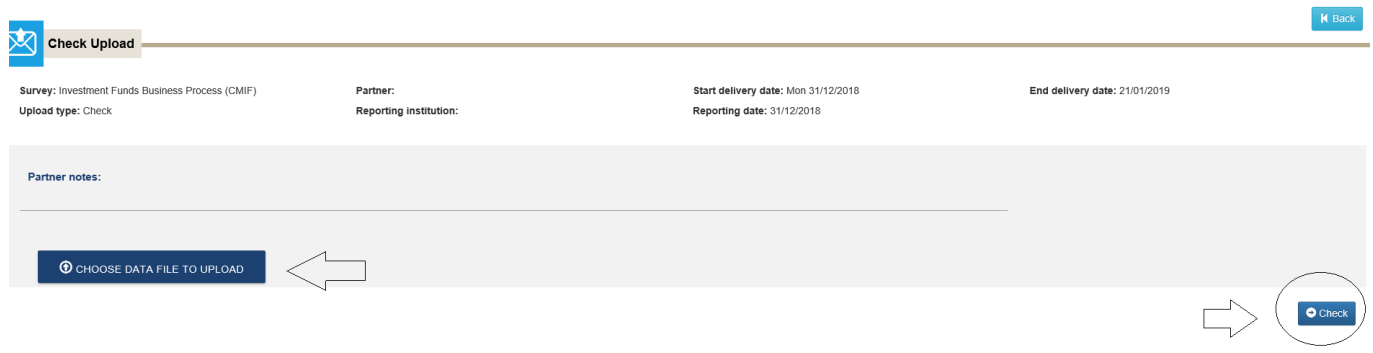


The screenshot shows the Infostat interface. At the top, there are dropdown menus for 'partner' and 'Select year: 2019'. Below this is a table with the following data:

date	Ref. date	Survey started
January, 2019	31 December, 2018	31 December, 2018
April, 2019	31 March, 2019	31 March, 2019
July, 2019	30 June, 2019	30 June, 2019
October, 2019	30 September, 2019	30 September, 2019

On the right sidebar, the 'Data Entry function' section includes 'SURVEY:' (Full edit, Partial edit, Browse) and 'MESSAGES MANAGEMENT:' (Transmit, Check, Confirm, Browse). The 'Upload file function' section also includes 'MESSAGES MANAGEMENT:' (Transmit, Check, Confirm, Browse). The 'Check' button in the 'Upload file function' section is circled in red, and a white arrow points from the table to it.

Choose the data file to be uploaded and proceed in clicking the **CHECK** Button.



The screenshot shows the 'Check Upload' interface. At the top right is a 'Back' button. Below the header, there are details for the survey: 'Survey: Investment Funds Business Process (CMIF)', 'Upload type: Check', 'Partner:', 'Reporting institution:', 'Start delivery date: Mon 31/12/2018', 'Reporting date: 31/12/2018', and 'End delivery date: 21/01/2019'. Below this is a 'Partner notes:' section. At the bottom, there is a blue button labeled 'CHOOSE DATA FILE TO UPLOAD' with a white arrow pointing to it from the left, and a blue button labeled 'Check' with a white arrow pointing to it from the right.

Please note that until now, despite the below message "*The message, consisting of 1 file was correctly delivered*", the data still needs to pass through Infostat's checking process, whereupon reports will be automatically produced by the system.

Start delivery date: Mon 31/12/2

Reporting date: 31/12/2018

Send result

The message, consisting of 1 file was correctly delivered

Consequently, it is of utmost importance that following the above upload, the Reporting Agent clicks on the **BROWSE** button, as shown below. Here, you will be able to see any pdf error reports and/or confirmations which will indicate any revisions that need to be addressed as well as any confirmations/queries that need to be endorsed. Any queries on these reports should be discussed with CBM on fundreporting@centralbankmalta.org prior to transmitting the data (see below).

lect partner: Select year: 2019

urvey: Investment Funds Business Process (CMIF)

ie date	Ref. date	Survey started
1 January, 2019	31 December, 2018	31 December, 2018
2 April, 2019	31 March, 2019	31 March, 2019
2 July, 2019	30 June, 2019	30 June, 2019
1 October, 2019	30 September, 2019	30 September, 2019

Data Entry function

SURVEY:

MESSAGES MANAGEMENT:

UTILITY:

Upload file function

MESSAGES MANAGEMENT:

Only after the above procedure has been adhered to, will the Reporting Agent proceed in clicking on **TRANSMIT**. In this way, any unnecessary emails requesting revisions would be avoided.

lect partner: Select year: 2019

urvey: Investment Funds Business Process (CMIF)

Ref. date	Survey started
31 December, 2018	31 December, 2018
31 March, 2019	31 March, 2019
30 June, 2019	30 June, 2019
30 September, 2019	30 September, 2019

Data Entry function

SURVEY:

MESSAGES MANAGEMENT:

UTILITY:

Upload file function

MESSAGES MANAGEMENT:



Delivery Upload

[Back](#)

Survey: Investment Funds Business Process (CMIF)
Upload type: Transmit

Partner: 1
Reporting institution:

Start delivery date: Mon 31/12/2018
Reporting date: 31/12/2018

End delivery date: 21/01/2019

Partner notes:

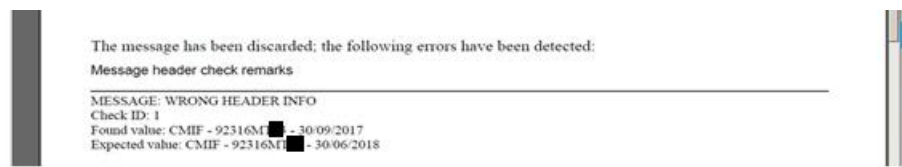
[CHOOSE DATA FILE TO UPLOAD](#)



[Transmit](#)

Appendix 2: The Most Common Errors in Infostat Portal (CBM)

i. Wrong Header Info



This error is a result of inconsistencies found in the information being uploaded. Hence it is important to ensure that:

- The Infostat Code in the Cover sheet should be filled in accordance to the Fund's name;
- The correct return should be uploaded for the specific quarter/month.
- The date in the ML_inc_PL Sheet in the return must be the same as the one selected in the portal

ii. File XML errato: An invalid XML character was found

MESSAGE: File XML errato: An invalid XML character (Unicode: 0x50) was found in the prolog of the document.
Check ID: 1

- The XML should be uploaded and not the excel sheet. The XML is generated via a Macro found in the return's Cover tab.

iii. Substitution Message Wrong Sequence

MESSAGE: SUBSTITUTION MESSAGE WRONG SEQUENCE

Check ID: 1

Found value: 05/02/2019 - 10:24:35.00

The same return (xml) cannot be uploaded on Infostat more than once. If a revised file is expected, the respondent is to generate a new XML file and resubmit it through the CBM portal. Otherwise the above error will follow.

iv. File XML errato: Content is not allowed in prolog

MESSAGE: File XML errato: Content is not allowed in prolog.
Check ID: 1

The XML file was not generated correctly, resulting in a blank XML file being uploaded on Infostat. Upon receiving an automatic notice via email about this error, the Reporting Agent should re-upload a freshly generated xml file immediately.

v. The number of the remarks exceeds the threshold set for the PDF

*** WARNING ***

The list is incomplete, since the number of the remarks exceeds the threshold set for the PDF.

Numero rilievi visualizzati: 200

Numero rilievi totali: 1001

This error indicates that the return uploaded for a given month/quarter was not what was expected by Infostat. By way of example, if for a given quarter an ML sheet is expected from a 20% Fund, uploading the full set instead will generate the above error, thus rejecting the upload. Consequently, caution should be applied so as to ensure that the appropriate return is uploaded in accordance to the Fund's sample bracket (ie. 20% or 80%).

Always ensure to use the latest Version of the returns that can be found on the CBM website:

IF Fullset:

https://www.centralbankmalta.org/site/excel/statistics/IF_fullset.xlsm?rnd=20190924084428

ML_incl_PL:

<https://www.centralbankmalta.org/site/excel/statistics/ScheduleML.xlsm?rnd=20190924084428>

Failure to use the latest version will result in error reports whereby specific data will be rejected from Infostat.

Appendix 3: Currency List (SBSA Sheet)

CURRENCY CODE	CURRENCY DESCRIPTION	CURRENCY	CURRENCY DESCRIPTION	CURRENCY	CURRENCY DESCRIPTION
AFN	AFGHANI	HTG	GOURDE	PKR	PAKISTAN RUPEE
DZD	ALGERIAN DINAR	PYG	GUARANI	MOP	PATACA
ALL_CURRENCIES	ALL CURRENCIES	GGP	GUERNSEY, POUNDS	CUC	PESO CONVERTIBLE
ARS	ARGENTINE PESO	GNF	GUINEA FRANC	UYU	PESO URUGUAYO
AMD	ARMENIAN DRAM	GYP	GUYANA DOLLAR	PHP	PHILIPPINE PESO
AWG	ARUBAN FLORIN	HKD	HONG KONG DOLLAR	PLN	POLISH ZLOTY
AUD	AUSTRALIAN DOLLAR	UAH	HRYVNIA	BWP	PULA
AZN	AZERBAIJANIAN MANAT	HUF	HUNGARIAN FORINT	QAR	QATARI RIAL
BSD	BAHAMIAN DOLLAR	ISK	ICELAND KRONA	GTQ	QUETZAL
BHD	BAHRAINI DINAR	INR	INDIAN RUPEE	OMR	RIAL OMANI
THB	BAHT	IRR	IRANIAN RIAL	KHR	RIEL
PAB	BALBOA	IQD	IRAQI DINAR	RON	ROMANIAN LEU
BBD	BARBADOS DOLLAR	IMP	ISLE OF MAN, POUNDS	MVR	RUFYAA
BYR	BELARUSSIAN RUBLE	JMD	JAMAICAN DOLLAR	IDR	RUPIAH
BZD	BELIZE DOLLAR	JPY	JAPANESE YEN	RUB	RUSSIAN RUBLE
BMD	BERMUDIAN DOLLAR	JEP	JERSEY, POUNDS	RWF	RWANDA FRANC
BOB	BOLIVIANO	JOD	JORDANIAN DINAR	SHP	SAINT HELENA POUND
BRL	BRAZILIAN REAL	KES	KENYAN SHILLING	SAR	SAUDI RIYAL
BND	BRUNEI DOLLAR	PGK	KINA	SPL	SEBORG, LUIGINI
BGN	BULGARIAN LEV	KWD	KUWAITI DINAR	RSD	SERBIAN DINAR
BIF	BURUNDI FRANC	MWK	KWACHA	SCR	SEYCHELLES RUPEE
CAD	CANADIAN DOLLAR	AOA	KWANZA	SGD	SINGAPORE DOLLAR
CVE	CAPE VERDE ESCUDO	MMK	KYAT	SBD	SOLOMON ISLANDS DOLLAR
KYD	CAYMAN ISLANDS DOLLAR	GEL	LARI	KGS	SOM
XOF	CFA FRANC BCEAO	LVL	LATVIAN LATS	SOS	SOMALI SHILLING
XAF	CFA FRANC BEAC	LBP	LEBANESE POUND	TJS	SOMONI
XPF	CFP FRANC	HNL	LEMPIRA	ZAR	SOUTH AFRICAN RAND
CLP	CHILEAN PESO	SLL	LEONE	XDR	SPECIAL DRAWING RIGHTS (S
COP	COLOMBIAN PESO	LRD	LIBERIAN DOLLAR	LKR	SRI LANKA RUPEE
KMF	COMORO FRANC	LYD	LIBYAN DINAR	SDG	SUDANESE POUND
CDF	CONGOLESE FRANC	SZL	LILANGENI	SRD	SURINAM DOLLAR
BAM	CONVERTIBLE MARK	LTL	LITHUANIAN LITAS	SEK	SWEDISH KRONA
NIO	CORDOBA ORO	LSL	LOTI	CHF	SWISS FRANC
CRC	COSTA RICAN COLON	MGA	MALAGASY ARIARY	SYP	SYRIAN POUND
HRK	CROATIAN KUNA	MYR	MALAYSIAN RINGGIT	BDT	TAKA
CUP	CUBAN PESO	MUR	MAURITIUS RUPEE	WST	TALA
CZK	CZECH KORUNA	MXN	MEXICAN PESO	TZS	TANZANIAN SHILLING
GMD	DALASI	MDL	MOLDOVAN LEU	KZT	TENGE
DKK	DANISH KRONE	MAD	MOROCCAN DIRHAM	TTD	TRINIDAD AND TOBAGO DOL
MKD	DENAR	MZN	MOZAMBIQUE METICAL	MNT	TUGRIK
DJF	DJIBOUTI FRANC	NGN	NAIRA	TND	TUNISIAN DINAR
STD	DOBRA	ERN	NAKFA	TRY	TURKISH LIRA
DOP	DOMINICAN PESO	NAD	NAMIBIA DOLLAR	TMT	TURKMENISTAN NEW MANAT
VND	DONG	NPR	NEPALESE RUPEE	TVD	TUVALU, TUVALU DOLLARS
XCD	EAST CARIBBEAN DOLLAR	ANG	NETHERLANDS ANTILLEAN GUI	AED	UAE DIRHAM
EGP	EGYPTIAN POUND	ILS	NEW ISRAELI SHEQEL	UGX	UGANDA SHILLING
SVC	EL SALVADOR COLON	TWD	NEW TAIWAN DOLLAR	GBP	UK POUND STERLING
ETB	ETHIOPIAN BIRR	NZD	NEW ZEALAND DOLLAR	USD	US DOLLAR
EUR	EURO	BTN	NGULTRUM	UZS	UZBEKISTAN SUM
FKP	FALKLAND ISLANDS POUND	KPW	NORTH KOREAN WON	VUV	VATU
FJD	FIJI DOLLAR	NOK	NORWEGIAN KRONE	VES	VENEZUELAN SOBERANO
GHS	GHANA CEDI	PEN	NUEVO SOL	KRW	WON
GHC	GHANAIAN CEDI (OLD)	MRO	OUGUIYA	YER	YEMENI RIAL
GIP	GIBRALTAR POUND	TOP	PA'ANGA	CNY	YUAN RENMINBI
				ZMW	ZAMBIAN KWACHA NEW