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| Vietnam |
| **GDDS - DQAF View** |
| **Depository corporations survey** |

GDDSKey\_DQAF

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# H.Header data

# 0. Prerequisites

## 0.2 Resources

### 0.2.1 Staff, facilities, computing resources, and financing (Encouraged)

[Staff, facilities, computing resources, and financing for statistical programs currently available as well as what would be required for programmed statistical outputs.]

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# 2. Methodology

## 2.1 Concepts and definitions

### 2.1.1 Concepts and definitions (Required)

[Degree to which the overall structure of concepts and definitions follows internationally accepted standards, guidelines, or good practices.]

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| The State Bank of Vietnam (SBV) compiles a monthly Banking Survey as stock data in millions of Vietnamese dong.  |

## 2.2 Scope

### 2.2.1 Scope (Required)

#### 2.2.1.1 Scope of the data

[Scope of the data.]

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| Geographic Coverage: Vietnam has no overseas territory. The ‘financial system’ or ‘economy’ of Vietnam refers to the territory of the Socialist Republic of Vietnam. Transaction Coverage: Monetary data cover all financial transactions of resident and nonresident units with the central bank and credit institutions. Unit Coverage: The monetary survey consolidates the accounts of the SBV and all credit institutions. Total assets of credit cooperatives are insignificant and their financial data are not incorporated in the economy’s monetary statistics. The broad money and credit aggregates are generated from the monetary survey, which the State Bank of Vietnam (SBV) compiles on a monthly basis as end-period stock data in millions of Vietnamese Dong. Currently, the SBV compiles a monetary base (reserve money), and two monetary aggregates (M1 and M2) on the basis of the monetary survey. |

#### 2.2.1.2 Exceptions to coverage

[Exceptions to coverage.]

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#### 2.2.1.3 Unrecorded activity

[Unrecorded activity.]

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## 2.3 Classification/sectorization

### 2.3.1 Classification/sectorization (Required as relevant to data category)

[Broad consistency of classification/sectorization systems used with internationally accepted standards, guidelines, or good practices.]

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| The categorization of financial transaction in the monetary accounts and classification of financial instruments are based on the chart of accounts of credit institutions. The chart of accounts was enacted by the SBV in December 1998. However, it was replaced under Decision No. 479/2004/QD\_NHNN dated April 29, 2004, and revised seven times (according to Decision No. 1146/2004/QD-NHNN dated Sep 21, 2005, Decision No. 807/2005/QD-NHNN dated June 01, 2005 and Decision No. 29/2006/QD-NHNN dated July 10, 2006, Decision No. 02/2008/QD-NHNN dated January 15, 2008;) Circular No. 10/2014/TT-NHNN dated March 20, 2014 amending, supplementing several accounts in the accounting system of credit institutions issued in conjunction with the Decision No. 479/2004/QD-NHNN dated on April 29, 2004 of the Governor of State Bank of Vietnam. Circular No.22/2017/TT-NHNN dated Dec 29, 2017 amending, supplementing several accounts in the chart of accounts of credit institutions issued together with the decision No. 479/2004-NHNN dated April 29, 2004 and the financial reporting policies applicable to credit institutions issued together with the decision no. 16/2007-NHNN dated April 18, 2007; Circular No. 27/2021/TT-NHNN dated 31/12/2021 of the Governor of the State Bank amending and supplementing a number of articles of the system of accounting accounts of credit institutions promulgated together with Decision No. 479/2004/QD-NHNN dated 29/4/2004 and the financial reporting regime for credit institutions promulgated together with Decision No. 16/2007/QD-NHNN dated 18/4/2007 of the Governor of the State Bank of Vietnam).External position is distinguished from domestic position on the basis of residency, in accordance with the Balance of Payments Manual, 6th edition (BPM) of the IMF.The classification by institutional sectors is incomplete and not fully in line with the guidance of the IMF's Monetary and Financial Statistics Manual (MFSM).The monetary survey for Vietnam is a consolidation of accounts of the SBV and 75 credit institutions and 50 foreign bank branches (comprising one state-owned commercial bank, three state joint-stock commercial banks, three state-owned one member limited liability banks, one social policy bank, 29 joint stock commercial banks, 2 joint venture banks, 9 one member limited liability banks (100% foreign invested), 10 leasing companies, 16 finance companies, Co-operative Bank of Vietnam (new name of the Central Credit Fund) and more than 1000 local People’s Credit Funds. Different from other credit institutions, Vietnam’s finance companies and finance leasing companies (defined as “non-bank credit organizations”) are not authorized to accept deposits of individuals and supply payment services through customers’ accounts.The monetary survey uses a balance sheet framework based on the calculation of quantity of money that is equal to net foreign assets plus net domestic assets. Major aggregates of the monetary survey are as follows:Monetary aggregates comprising narrow money M1 and the broad money aggregate M2. M1 is defined as currency circulated outside the banking system and demand deposits of nonbank individual and institutional depositors in dong. M2 is defined as M1 plus time and savings deposits, and deposit substitutes of nonbank holders in dong and foreign currencies; Domestic credit disaggregated by net claims on net government lendings and claims on the rest sectors of the economy;Net foreign assets of the banking system; and Other net items, comprising other financial assets, nonfinancial assets, other liabilities; capital accounts are shown separately. |

## 2.4 Basis for recording

### 2.4.1 Valuation (Required as relevant to data category)

[Types of prices (market, historical, administrative, basic, purchasers’, producer, etc.) used to value flows and stocks.]

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| Currently, the valuation of many financial assets and liabilities is based on Vietnam Accounting Law 2015 (point 1, article 6), accordingly: “Values of assets and liabilities must be recorded according to their original prices. After being initially recorded, regarding certain types of assets and liabilities whose values fluctuate according to market prices and can be reliably re-determined according to reasonable values at the end of the financial statement period.”Circular No. 11/2021/TT-NHNN dated July 30, 2021 regulating loan classification, levels and methods of risk provisioning and the use of provisions to handle risks in the operations of credit institutions and foreign bank branches. Circular No. 11/2021/TT-NHNN takes effect from October 1, 2021, replacing Circular No. 02/2013/TT-NHNN dated January 21, 2013. Article 10 of Circular 11/2021/TT-NHNN dated July 30, 2021 stipulates that credit institutions shall make provisions based on the classification of debts into 5 groups, including: Standard debts, debts requiring attention, substandard debts, doubtful debts, and debts with the possibility of losing capital (in which bad debts are defined as: substandard debts, doubtful debts, and debts with the possibility of losing capital). Credit institutions with sufficient capacity and conditions to classify debts by qualitative methods shall develop a debt classification policy and make provisions for risks according to the provisions of Article 11 of Circular 11/2021/TT-NHNN dated July 30, 2021. Another noteworthy point about this provisioning mechanism is the requirement for classification and making specific provisions and general provisions for off-balance items which is clearly stipulated in Article 12 of Circular 11/2021/TT-NHNN.The financial reporting system for credit institutions has been introduced by the SBV’s Decision 16/2007/QD\_NHNN dated April 18, 2007 and on December 31, 2014 the SBV issued Circular No. 49/2014/TT-NHNN amending and supplementing some provisions in this reporting system. Circular No.22/2017/TT-NHNN dated Dec 29, 2017 amending, supplementing several accounts in the chart of accounts of credit institutions issued together with the decision No. 479/2004-NHNN dated April 29, 2004 and the financial reporting policies applicable to credit institutions issued together with the decision no. 16/2007-NHNN dated April 18, 2007; Circular No. 27/2021/TT-NHNN dated 31/12/2021 of the Governor of the State Bank amending and supplementing a number of articles of the system of accounting accounts of credit institutions promulgated together with Decision No. 479/2004/QD-NHNN dated 29/4/2004 and the financial reporting regime for credit institutions promulgated together with Decision No. 16/2007/QD-NHNN dated 18/4/2007 of the Governor of the State Bank of Vietnam. The system not only fully meets VAS requirements on reporting and information disclosure, but also complies with IAS 32 on financial reporting of banks and financial institutions (IAS 32 and IFRS 7). SBV announces the daily central exchange rate between VND and USD and informs weekly cross exchange rates between VND and some other foreign currencies in order to calculate value of taxation (based on Decision No.2730/QD – NHNN dated December 31, 2015 to announce the central exchange rate between VND and USD and the cross rate of VND versus other foreign currencies). Commercial banks are allowed to determine their transaction exchange rates within the band of +/-3 percent of the central exchange rate. Items originated in foreign currency are converted into VND equivalents at month-end central exchange rate announced by the State Bank of Vietnam.Gold held by banks is classified into currency gold and non-currency gold. Thus, currency gold is accounted as foreign currency and non-currency gold (commodity gold) is accounted as inventory. On November 6, 2009, the Ministry of Finance issued Circular No. 210/2009/TT-BTC as guidance for the application of IAS 32 “Financial instruments- Presentation” and IRS 07 “Financial instrument- Notes”, for the presentations and notes of financial instruments in Financial Reports since 2011. |

### 2.4.2 Recording basis (Required as relevant to data category)

[Degree to which recording meets requirements for accrual accounting.]

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| The accounting system for the banking sector is carried out in conformity with the Accounting Law and Vietnamese accounting standards (VAS). VAS is issued by the Ministry of Finance (MOF) and has been confirmed by international experts as being similar to the International Accounting Standards (IAS), the only difference being the absence of some of the standards for the financial sector such as IAS 32, IAS 39, and for financial instrument such as IFRS 07.The accounts for the SBV and credit institutions are maintained on an accrual basis. Interest accrued is not capitalized in the underlying financial instrument, but is classified within other assets and liabilities. As part of the Government‘s plan to develop a competitive and transparent banking system, the accounting system for the banking sector will gradually apply international accounting practices/standards. |

### 2.4.3 Grossing/netting procedures (Encouraged)

[Broad consistency of grossing/netting procedures with internationally accepted standards, guidelines, or good practices.]

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# 3. Accuracy and reliability

## 3.1 Source data

### 3.1.1 Source data collection programs (Required)

[Comprehensiveness of source data from administrative and survey data collection programs, and appropriateness of the collection modality for country-specific conditions.]

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| The Banking Survey is compiled from the accounting statements of the SBV produced by the SBV’s Financial and Accounting Department and financial information reported by the credit institutions through the SBV’s reporting system according to SBV’s regulations.  |

### 3.1.2 Source data definitions, scope, sectorization, classifications, valuation, and time of recording (Encouraged)

[Degree to which source data approximate definitions, scope, sectorization, classifications, valuation, and time of recording required (as described in 2.1.1-2.4.3).]

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| The data source to develop the Banking Survey is mentioned in detailed under 2.2.1.1 |

### 3.1.3 Source data timeliness (Encouraged)

[Source data timeliness relative to what is required for producing statistical outputs whose timeliness meets applicable data standard (SDDS requirements or GDDS recommendations).]

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## 3.2 Assessment of source data

### 3.2.1 Source data assessment (Encouraged)

[Routine assessment of source data—including censuses, sample surveys, and administrative records (e.g., for coverage, sample error, response error, and nonsampling error); whether assessment results are monitored; how results are used to guide statistical processes.]

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## 3.3 Statistical techniques

### 3.3.1 Source data statistical techniques (Required as relevant to data category)

[Statistical techniques in data compilation to deal with data sources (e.g., to align them with target concepts from 2.1.1).]

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| Credit institutions use estimations to sectoralize assets and liabilities. The SBV does not apply estimation or aggregate rounding techniques compiling the monetary survey.  |

### 3.3.2 Other statistical procedures (Required as relevant to data category)

[Statistical techniques employed in other statistical procedures (e.g., data adjustments and transformations, and statistical analysis).]

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## 3.4 Data validation

### 3.4.1 Validation of intermediate results (Encouraged)

[Assessment and investigation of statistical discrepancies in intermediate data.]

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### 3.4.2 Assessment of intermediate data (Encouraged)

[Assessment and investigation of statistical discrepancies in intermediate data.]

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### 3.4.3 Assessment of discrepancies and other problems in statistical outputs (Encouraged)

[Investigation of statistical discrepancies and other potential indicators of problems in statistical outputs.]

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## 3.5 Revision studies

### 3.5.1 Revision studies and analyses (Encouraged)

[Periodicity with which studies and analyses of revisions and/or updates are carried out; whether and how they are used internally to inform statistical processes (see also 4.3.3).]

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# 4. Serviceability

## 4.1 Periodicity and timeliness

### 4.1.1 Periodicity (Required)

[Periodicity of statistical outputs relative to applicable dissemination standard (SDDS requirement or GDDS recommendation).]

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| The frequency of compiling data for the SBV, credit institutions, and the banking survey is monthly. |

### 4.1.2 Timeliness (Required)

[Timeliness of statistical outputs relative to applicable dissemination standard (SDDS requirement or GDDS recommendation).]

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| The lapse of time between the end of the reference month and the dissemination of the data is six weeks.  |

## 4.2 Consistency

### 4.2.1 Internal consistency (Required as relevant to data category)

[Consistency of statistics within the dataset.]

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| The monetary survey uses a balance sheet framework based on the calculation of quantity of money that is equal to net foreign assets plus net domestic assets with total liabilities plus capital accounts. Data are currently not compared and reconciled with balance of payments and government finance statistics. The data are extracted within a balance sheet framework, which ensures the basic accounting identity of net foreign assets plus net domestic assets with total liabilities plus capital accounts. At present, reserve money and other data of the SBV are only published in International Financial Statistics (IFS), which permit some cross-checking of data. |

### 4.2.2 Temporal consistency (Encouraged)

[Consistency or reconcilability of statistics over a reasonable period of time.]

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| Monetary data are not seasonally adjusted. |

### 4.2.3 Intersectoral and cross-domain consistency (Encouraged)

[Consistency or reconcilability of statistics with those obtained through other data sources and/or statistical frameworks.]

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## 4.3 Revision

### 4.3.1 Revision and/or update schedule (Required)

[Transparency and regularity of revision/update schedule.]

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| No early notice of the change in methodology. |

### 4.3.2 Identification of preliminary and/or revised/updated data (Required)

[Identification of preliminary and/or revised/updated data.]

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| --- |
| At present, methodological revisions, whenever carried out, are only indicated in Vietnam’s country notes of the IMF’s International Financial Statistics (IFS).  |

### 4.3.3 Dissemination of revision studies and analyses (Encouraged)

[Dissemination of revision studies and analyses (see also 3.5.1).]

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# 5. Accessibility

## 5.1 Data

### 5.1.1 Statistical presentation (Required)

[Statistics are presented in a way that facilitates proper interpretation and meaningful comparisons (layout and clarity of text, tables, and charts).]

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### 5.1.2 Dissemination media and format (Required)

#### 5.1.2.1 Hard copy - New release

[Hard copy - New release.]

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#### 5.1.2.2 Hard copy - Weekly bulletin

[Hard copy - Weekly bulletin.]

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#### 5.1.2.3 Hard copy - Monthly Bulletin

[Hard copy - Monthly Bulletin.]

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#### 5.1.2.4 Hard copy - Quarterly bulletin

[Hard copy - Quarterly bulletin.]

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#### 5.1.2.5 Hard copy - Other

[Hard copy - Other.]

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| Vietnam page: IMF’s International Financial Statistics |

#### 5.1.2.6 Electronic - On-line bulletin or data

[Electronic - On-line bulletin or data.]

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| Since the second quarter of 2012, the balance of payments data is published on the SBV website on a quarter basis. |

#### 5.1.2.7 Electronic - Other

[Electronic - Other.]

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### 5.1.5 Dissemination on request (Encouraged)

[Dissemination on request of unpublished but non-confidential statistics.]

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## 5.2 Metadata

### 5.2.1 Dissemination of documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques (Required)

[Dissemination of documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques, including annotation of differences from internationally accepted standards, guidelines.]

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| Data compilation methodology is not published in national documents. Data are taken from the SBV’s accounting reports and financial information reported by credit institutions according to the SBV's regulations. |

# 9. Plans

## 9.1 Recent

### 9.1.1 Plans for improvement - Recent improvements

[Plans for improvement - Recent improvements.]

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| The SBV has expanded the coverage of the commercialbanks used in compiling monetary statistics from 28 banks (before December1999) to the credit institutions system as a whole in Vietnam (as of October2015, there are 73 credit institutions and 50 foreign bank branches, more thanpreviously as several credit institutions and foreign bank branches wereestablished and came into operation).SBV has finished thepackage coded SG4 of Project on FinancialSector Modernization and Information Management System Project (FSMIMS) aboutData Management, Data Warehouse andRelated Applications for SBV and officially run on Jan 01, 2017.  |

## 9.2 General

### 9.2.1 Plans for improvement - Short-term

[Plans for improvement - Short-term.]

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| Currently, the Ministry of Finance has been developing Vietnamese accounting standards based on international accounting standards. For accounting standards related to the banking sector (such as financial instruments and fair value standards), it is expected that the Ministry of Finance will coordinate with the State Bank to or the State Bank will develop a roadmap for implementing and applying accounting standards for the banking sector. However, the set of international financial reporting standards and international accounting standards have not yet been published in Vietnam. Therefore, the State Bank has no plan to revise the accounting system according to international accounting standards. The Ministry of Finance coordinates with the State Bank to develop an accounting regime for licensed small-scale financial institutions. The State Bank requires small-scale financial institutions to submit Financial Reports and Statistical Reports to the State Bank in accordance with Clause 7, Article 76 of Circular 05/2019/TT-BCT dated January 25, 2019 of the Ministry of Finance guiding accounting applicable to microfinance institutions. |

### 9.2.2 Plans for improvement - Medium-term

[Plans for improvement - Medium-term.]

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| - The SBV plans to sectorize domestic institutional units in monetary statistics in line with the 1993 SNA and IMF’s MFSM, that is, to delineate between the following sectors of the economy: (1) financial corporations (central bank, other depository corporations, and other financial corporations), (2) non-financial corporations (public/private nonfinancial enterprises), (3) general government (central, state, and local government, and social security funds), and (4) other residents (households and nonprofit institutions serving households).- With the implementation of International Accounting Standards (IAS) as the accounting and reporting framework for financial institutions in Vietnam, the SBV intends to gradually adapt the guidelines of the MFSM on (1) calculation of flows (revaluations arising from price and exchange rate changes and transactions); (2) valuation of financial assets and liabilities; and (3) accrual accounting for the compilation of monetary and financial statistics.The SBV plans to sectorize parties engaged in financial transactions by sectors in the monetary accounts, to sectorize financial instruments, and to sectorize domestic institutions by sectors based on statistics reporting system rather than the accounting system of credit institutions in accordance with SNA 1993 and MFSM of the IMF. |

## 9.3 Financial

### 9.3.1 Plans for improvement - TA/financing needs - Short-term

[Plans for improvement - TA/financing needs - Short-term.]

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### 9.3.2 Plans for improvement - TA/financing needs - Medium-term

[Plans for improvement - TA/financing needs - Medium-term.]

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| Further technical assistance from the IMF may be needed to assist in the compilation of central bank and other depository surveys in accordance with the MFSM and in implementing methodology recommended in the MFSM for valuing financial assets and liabilities, recording of accrued interest, provisioning for loan losses, and reporting of off-balance sheet items, as they pertain to the compilation of monetary statistics.Technical assistance on accounting of central bank with a focus on the establishment of SBV’s Centralized Accounting model may be needed. There may be a need for technical assistance in training and experience sharing in supporting the implementation of Accounting Standards related to the banking sector (IFRS 9, 13, 32). |

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