

**Supporting Statement**  
**General Reporting and Recordkeeping by Savings Associations**  
**OMB Control No. 1550-0266**

A. Justification.

1. Circumstances and need:

This information collection relates to reports and records required by the following regulations:

- 12 CFR 152.11 (books and records, Federal stock associations);
- 12 CFR 145.96(c) (agency business records, Federal stock associations);
- 12 CFR 144.8 (communications between members of a Federal mutual savings association);
- 12 CFR 162.1 (regulatory reporting requirements, each Federal savings association and its affiliates);
- 12 CFR 163.1 (chartering documents, each Federal savings association);
- 12 CFR 163.47(e) (pension plans, each Federal savings association or service corporation);
- 12 CFR 172.6(b) (standard flood hazard determination form, each Federal savings association);
- 12 CFR 162.4 (audit of Federal savings association, savings and loan holding company, or affiliate); and
- 12 CFR 163.76(c) (offers and sales of securities of a Federal savings association or its affiliates in any office of the savings association).

2. Use of the information:

Federal savings associations use the reports and records that the regulations require for internal management control purposes and examiners use them to determine whether Federal savings associations are being operated safely, soundly, and in compliance with regulations. The absence of these reporting and recordkeeping requirements would make it difficult for institutions to establish prudent internal controls and limit the ability of examiners to determine the accurate performance and condition of Federal savings associations.

3. Consideration of the used of improved information technology :

Any existing technology relevant to producing or delivering the information may be used.

4. Efforts to identify duplication:

The information collected is not duplicated elsewhere.

5. Methods used to minimize burden if the collection has a significant impact on a substantial number of small entities:

This information collection does not have a significant impact on a substantial number of small entities.

6. Consequences to the Federal program if the collection were conducted less frequently:

Less frequent collection would present safety and soundness issues.

7. Special circumstances necessitating collection inconsistent with 5 CFR Part 1320:

This information collection is conducted in accordance with OMB's guidelines in 5 CFR Part 1320.

8. Efforts to consult with persons outside the agency:

A Federal Register notice was issued on February 14, 2014 for 60 days of comment. 79 FR 9044. No comments were received.

9. Payment to Respondents:

There is no payment to respondents.

10. Any assurance of confidentiality:

The information is kept confidential to the extent permitted by law.

11. Justification for questions of a sensitive nature:

Not applicable. No personally identifiable information is collected.

12. Burden estimates:

Description	Type of PRA Burden	No. of Respondents	No. of Annual Responses	Total No. of Yearly Responses	No. of Hours Per Response	Total No. of Hours Yearly
Sec. 152.11 Books and Records Federal Stock Associations	Recordkeeping					
		313	1	313	3	939
Sec. 145.96(c) Agency Business Records Federal Associations	Recordkeeping					
		313	1	313	1	313
Sec. 144.8 Notices Between members of Federal Mutual Associations	Disclosure					
		186	0.25	46.50	2	93
Sec. 162.1 Regulatory Reporting Requirements	Reporting					
		500	1	500	1	500
Sec. 163.1 Chartering documents	Reporting					
		500	1	500	2	1,000
Sec. 163.47(e) Pension Plan Records	Recordkeeping					
		500	1	500	100	50,000
Sec. 172.6(b) Flood Disaster Protection Records	Recordkeeping					
		500	100	50,000	0.25	12,500
Sec. 162.4 Annual Independent Audits	Recordkeeping					
		143	1	143	20	2,860
Sec. 163.76(c) Offers & Sales of Securities at an Office of a Federal Savings Association	Reporting					
		10	2	20	7	140
<b>Totals</b>						
						<b>68,345</b>

13. Estimate of annualized cost to respondents:

Not applicable.

14. Estimate of annualized cost to the government:

Not applicable.

15. Changes in burden:

Prior Burden: 741 Respondents; 61,362 Burden Hours.

Current Burden: 500 Respondents; 68,345 Burden Hours.

Difference: - 241 Respondents; + 6,983 Burden Hours.

The increase in burden is due to the availability of more accurate burden estimates. There are fewer regulated entities and more filings than previously estimated. This resulted in an overall increase in burden hours.

16. Information regarding collections whose results are planned to be published for statistical use:

The results of this collection will not be published for statistical use.

17. Display of expiration date:

Not applicable.

18. Exceptions to certification statement:

None.

**B. COLLECTIONS OF INFORMATION EMPLOYING STATISTICAL METHODS**

Not applicable.