

16. Which specific Call Report data items or schedules, if any, do commenters consider nonessential for agencies to monitor safety and soundness or serve other mission critical needs? In your response, provide an explanation of whether these data items or schedules would relate to all respondents, or a subset of respondents based on specified asset size or risk profile.

Data Usage

Taken together, the Call Report and the Uniform Bank Performance Report (UBPR)¹⁰ contain a considerable amount of data about individual institutions and their peer groups. A significant amount of data in the UBPR originates from bank Call Report filings. Commenters are invited to respond to the following related questions:

17. To what extent and for what purposes do institutions and other stakeholders use Call Report and UBPR data (for example, peer comparison purposes, asset-liability management, shareholder meetings, and incentive compensation)?

18. In what ways, if any, would removing or reducing the frequency of certain data items or schedules impede these uses?

19. Are there data items in the Call Report that could be collected less frequently or at a more aggregated level that would have little or no impact to Call Report users?

20. Conversely, are there data items that are currently reported by institutions for which there is a need for more frequent or more granular collection? Why is this additional frequency or granularity needed?

Other Considerations on Regulatory Reporting

Federal law requires regular on-site safety-and-soundness examinations of insured depository institutions at least once during each 12-month period (or 18-month period for institutions that meet certain criteria). In between on-site examinations, the agencies conduct offsite monitoring each quarter using data collected in the Call Report. Such monitoring combined with discussions with institution management helps support decisions to maintain extended examination intervals for institutions that continue to be identified as lower risk or to potentially accelerate the timing of examinations or reviews of institutions experiencing adverse trends. These trends may emerge in more granular supervisory data that would not be apparent from high-level

financial statements. They may also not be as evident with data that is collected less frequently. Thus, there is potentially a trade-off between the amount of supervisory data reported in the Call Reports and the frequency and content of the on-site examinations and other supervisory interactions with individual institutions necessary to evaluate an institution's ongoing condition.

21. How can the agencies balance the content and frequency of reporting requirements, on-site examinations, and discussions with management to better achieve the agencies' missions and limit burden for institutions?

Jonathan V. Gould,
Comptroller of the Currency.
Benjamin W. McDonough,
Deputy Secretary of the Board.

Federal Deposit Insurance Corporation.

Dated at Washington, DC, on November 24, 2025.

Jennifer M. Jones,
Deputy Executive Secretary.

[FR Doc. 2025-21621 Filed 11-28-25; 8:45 am]

BILLING CODE 4810-33-6210-01-6714-01-P

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SUPPLEMENTARY INFORMATION: Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: Request for Details of Expenses.

OMB Control Number: 2900-0138

<https://www.reginfo.gov/public/do/PRASearch>.

Type of Review: Extension without change of a currently approved collection.

Abstract: The primary use of the form is to gather the necessary information to determine eligibility for VA Pension. Without VA Form 21P-8049, VA will not be able to properly evaluate the totality of a claimant's circumstances when considering an application for benefits. VA will also be unable to assess the totality of the claimant's circumstances when VA receives evidence of a significant increase in the corpus of the claimant's estate. The collection is conducted on a one-time basis and cannot be performed less frequently.

Affected Public: Individuals and households.

Estimated Annual Burden: 218 hours.

Estimated Average Burden per Respondent: 15 minutes.

Frequency of Response: One time.

Estimated Number of Respondents: 871 per year.

(Authority: 44 U.S.C. 3501 *et seq.*)

Dorothy Glasgow,
Acting, VA PRA Clearance Officer, Office of Information Technology/Data Governance Analytics, Department of Veterans Affairs.

[FR Doc. 2025-21667 Filed 11-28-25; 8:45 am]

BILLING CODE 8320-01-P

¹⁰ See <https://www.ffiec.gov/data/ubpr>.