



[6705-01-P]

**FARM CREDIT ADMINISTRATION**

**12 CFR Part 620**

**RIN 3052-AD37**

**District Financial Reporting**

**AGENCY:** Farm Credit Administration.

**ACTION:** Notification of effective date.

**SUMMARY:** The Farm Credit Administration (FCA or we) is amending our regulations governing how a Farm Credit bank presents information on its related associations when preparing annual bank financial statements on a stand-alone basis. The final rule provides two presentation options when disclosing related association financial information in an annual bank report: by footnote or attached in a supplement.

**DATES:** The regulation amending 12 CFR part 620 published on October 8, 2020 (85 FR 63428) is effective on December 4, 2020.

**FOR FURTHER INFORMATION CONTACT:** *Technical information:* Joi Neal, Senior Accountant, Office of Regulatory Policy, (703) 883-4223, TTY (703) 883-4056, [nealj@fca.gov](mailto:nealj@fca.gov).

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**SUPPLEMENTARY INFORMATION:** On October 8 2020, FCA issued a final rule to improve shareholder access to district financial information by providing an additional method of presenting financial information on a bank's related associations to those banks preparing annual financial statements on a stand-alone basis.

In accordance with 12 U.S.C. 2252(c)(1), the effective date of the rule is no earlier than 30 days from the date of publication in the FEDERAL REGISTER during which either or both Houses of Congress are in session. Based on the records of the sessions of Congress, the effective date of the regulation is December 4, 2020.

Dated: December 7, 2020.

Dale Aultman,  
Secretary,  
Farm Credit Administration Board.

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