

Reference No.	Issue Paper / SSAP No. / Appendix	Level of Significance	Title	Effective	Description
2019-21	Issue Paper No. 169	New SAP Concept	<i>Principles-Based Bond Project &amp; Residual Interests</i>	January 1, 2025	Adopted Issue Paper No. 169 documents the discussions and decisions related to the principles-based bond project. The adopted SSAPs impacted by the principles-based bond definition are effective January 1, 2025, and should be used as the source of authoritative guidance.
2022-12	SSAP Nos. 25, 63 INT 03-02	SAP Clarification	<i>Review of INT 03-02: Modification to an Existing Intercompany Pooling Arrangement</i>	August 13, 2024	Adopted revisions to SSAP No. 25 and SSAP No. 63 address transfers of assets when modifying intercompany pooling agreements. This agenda item also nullifies INT 03-02.
2023-26	SSAP Nos. 15, 86	SAP Clarification	<i>ASU 2023-06, Disclosure Improvements</i>	August 13, 2024	Adopted revisions in SSAP No. 15 and SSAP No. 86 adopt, with modification, certain disclosures from ASU 2023-06. The ASU 2023-06 disclosures originally recommended for inclusion in SSAP No. 103R are to be added to agenda item 2024-04: Conforming Repurchase Agreements for further consideration as part of the larger project looking at statutory guidance repurchase agreements and secured lending.
2024-02	SSAP Nos. 19, 73	SAP Clarification	<i>ASU 2023-01, Leases (Topic 842), Common Control Arrangements</i>	August 13, 2024	Adopted revisions in SSAP No. 19 and SSAP No. 73 adopt, with modification, ASU 2023-01.
2024-03	SSAP No. 20 INT 21-01	SAP Clarification	<i>ASU 2023-08, Accounting for and Disclosure of Crypto Assets</i>	August 13, 2024	Adopted revisions in SSAP No. 20 adopt, with modification, ASU 2023-08 and nullify INT 21-01: <i>Accounting for Cryptocurrencies</i> .
2024-08	SSAP No. 21	SAP Clarification	<i>Residual Consistency Revisions</i>	January 1, 2025	Adopted revisions result with identified SSAPs referring to SSAP No. 21 for the formal residual definition and for accounting and reporting guidance.
2024-09	SSAP No. 2	SAP Clarification	<i>SSAP No. 2 Clarification</i>	January 1, 2025	Adopted revisions eliminate lingering references implying that asset-backed securities, mortgage loans, or other Schedule BA items are permitted to be reported as cash equivalents or short-term investments.
2024-14EP	Various	Editorial Revisions	<i>Spring 2024</i>	August 13, 2024	Adopted editorial revisions to the <i>Accounting Practices and Procedures Manual</i> to remove "Revised" and "R" identifiers from SSAP titles and SSAP references throughout the Manual.