

**NAIC Accounting Practices and Procedures Manual**  
**Editorial and Maintenance Update**  
**November 17, 2024**

Maintenance updates provide revisions to the *Accounting Practices and Procedures Manual (Manual)* such as editorial corrections, reference changes, and formatting.

SSAP/Appendix	Description/Revision
<i>SSAP No. 26 Bonds</i>	Editorial change to reinstate disclosure language and reporting category provision.

***SSAP No. 26 Bonds:***

**Overview:** The disclosure in paragraph 39.e. is an existing disclosure (pre-bond-definition revisions) in SSAP No. 26. However, the pre-bond-definition version of the disclosure definition