



STATUTORY ACCOUNTING PRINCIPLES (E) WORKING GROUP

Tuesday, August 13, 2024

9:00 – 11:00 a.m.

Meeting Summary Report

The Statutory Accounting Principles (E) Working Group met Aug. 13, 2024. During this meeting, the Working Group:

1. Adopted its Spring National Meeting minutes.
2. Adopted its May 15, 2024, minutes. During this meeting, the Working Group took the following action:
 - A. Adopted support and sponsorship for the Schedule BA modified blanks proposal 2023-12BWG, which incorporates revisions for non-bond debt securities pursuant to the principles-based bond

- E. . (Ref #2024-03) and
- Adopted revisions address transfers of assets when modifying intercompany pooling agreements and nullify INT 03-02. (Ref #2022-12)
- F. and :
- Adopted revisions refer to SSAP No. 21R for the residual definition and accounting and reporting guidance. (Ref #2024-08)
- G. (AP&P Manual) Editorial Revisions: Adopted revisions remove the "Revised" and "R," previously intended to identify a substantively revised SSAP, from SSAP titles and SSAP references within the AP&P Manual. (Ref #2024-14EP)
- H. Adopted issue paper No. 169, which details the discussions and decisions underlying the principles-based bond project. (Ref #2019-21)
4. Exposed the following statutory accounting principle (SAP) concepts and clarifications to statutory accounting guidance for a public comment period ending Sept. 27, except for agenda items 2024-10 and 2024-15, which have a public comment period

G. : Exposed revisions to reject, with modification,