1. Record Nr. UNINA9910957402903321

Autore Kunzel Peter

Titolo Sovereign Wealth Funds : : Current Institutional and Operational

Practices / / Peter Kunzel, Cornelia Hammer, Iva Petrova

Pubbl/distr/stampa Washington, D.C.:,: International Monetary Fund,, 2008

ISBN 9786612842054

Edizione [1st ed.]

Descrizione fisica 1 online resource (24 pages) : illustrations (some color), tables

Collana IMF Working Papers

IMF working paper; ; WP/08/254

Altri autori (Persone) HammerCornelia

Petrovalva

Disciplina 338.9

Soggetti Public investments

Investments, Foreign - Law and legislation

Investments - Decision making

Finance, Public

Banks and banking, Central

Accounting standards

Accounting Capacity Capital

Financial reporting, financial statements

Financial statements

Institutional arrangements for revenue administration

Intangible Capital Investment policy

Investment

Investments: General

Legal support in revenue administration

Macroeconomics
Public Administration
Public finance & taxation

Public finance accounting
Public Finance
Public Sector Accounting and Audits

Revenue

Saving and investment

Taxation, Subsidies, and Revenue: General

Lingua di pubblicazione Ingl

Formato Materiale a stampa

Livello bibliografico Monografia

Note generali Bibliographic Level Mode of Issuance: Monograph

Nota di bibliografia Includes bibliographical references.

Nota di contenuto Intro -- Contents -- Abbreviations and Acronyms -- I. Background --

II. Legal Framework, Objectives, and Macroeconomic Linkages -- A. Legal Basis and Form -- B. Objectives and Macroeconomic Linkages -- C. Funding and Withdrawal Rules -- D. Statistics Compilation and Reporting -- III. Institutional Framework and Governance Structure -- A. Institutional Framework -- B. Accountability -- C. Integrity of Operations -- IV. Investment Policies and Risk anagement Frameworks -- A. Investment Policies -- B. Risk Management Frameworks -- C. External Asset Managers -- D. Other Information -- E. Conclusion --

References.

Sommario/riassunto While SWFs as a group share broad common institutional and

operational practices, these practices also differ considerably reflecting the diversity of these institutions. These differences derive from the nature of the SWF (i.e., their original intent) as well as its legal personality. Thus, while SWF practices will continue to evolve, the fundamental objectives of different types of SWFs will continue to

shape their practices going forward.