

Trust Examination Manual

Section 3 - Asset Management - Part I

Investment Principles, Policies and Products

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[A. Trust Investment Principles](#)

The management of property for others is one of the principal functions of a fiduciary. Fiduciaries administering personal or corporate accounts, either as trustee or agent, are guided by state statutes and the principles embodied in common law. For employee benefit accounts, ERISA, with its implementing Department of Labor (DOL) regulations and opinions, provides statutory and regulatory guidance.

The primary investment guidance given to fiduciaries is found in the terms of each account's governing instrument. There are major differences in the fiduciary's responsibilities under different types of accounts.

- When the fiduciary has discretion to select investments for an account, or makes recommendations for the selection of investments, the investments selected must

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