

Best Practices of Leading Public Pension Funds: Is the GSIS up to it?

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Abstract

The research looks into the structure, conduct and performance of the world's leading pension funds, namely the ABP (The Netherlands) and California Public Employees' Retirement System (U.S.A.), and benchmarks the Government Service Insurance System (Philippines) against the best practices instituted by these leading organizations. A Survey of Annexures and Practices of the GSIS Pension Fund is included in the research to validate the GSIS fund performance.

Keywords: Pension funds; ABP; CalPERS; GSIS; Social security; Best practices; ESG guidelines; Corporate governance; Code of ethics; Global Sullivan principles

Introduction

What is a pension system? What are its goals?

These two questions are at the heart of this study. But more than defining a pension system and its goals, this study delves deeper into the questions critical to a pension fund system. These concern its stability in providing for services as well as its potential for growth in providing for benefits. Thus, the central argument proposed, developed and analyzed in this study is that best practices ensure growth of the pension fund and adequacy of its services.

For this purpose, this study looks into mandatory pension schemes, established by law and compelling at least some category of the economically active population to participate. In this instance, mandatory retirement and pension coverage for civil servants or workers in the government is the subject of this research.

The goal of a pension system is to provide for replacement for labor earnings lost as a result of old age, premature death, invalidity, and temporary or permanent work injury. Public pension systems seek to address the duty to ensure a minimum income or replace a predictable percentage of lost earnings [1]. Many public pension funds are largely defined benefit schemes financed on a pay-as-you-go basis [2].

In Asia, the three main types of public pension systems in the region are: provident funds, defined benefit systems in market economies, and pension schemes in transition economies. While the magnitude and nature of problems differ from country to country, most pension schemes have common problems such as affordability, poor returns on financial assets, inadequate service levels, and inefficient administration [3].

In many countries, public pension funds are among the largest in terms of assets and number of participants and constitute an important share of financial assets. In 2005, the 10 worldwide largest pension funds worldwide in terms of assets were occupational schemes for civil servants, (www.worldtop100.com).

Approximately 800 million people, or one-third of the world's labor force, are covered by publicly-managed pension fund schemes (www.financialengineering.org/pfinfo2004).

The management of these publicly-managed pension funds has been subject of much debate and attention owing to its sheer size and potential impact on financial stability as well as its sustainability to provide for future benefits.

Consider, the stock of pension assets of these public pension funds alone amount to fifty percent of the world's gross domestic product.

Focusing on these public pension funds and the GSIS pension fund, the paper will look into the best practices adopted to safeguard the growth and sustainability of the public pension funds.

Review of Related Literature

Defining a pension fund

Pension funds are a form of social protection scheme that protects the population from economic hardship associated with social risks such as old age, sickness, accident, death of the breadwinner and/or unemployment [4]. Pension funds are established to provide safety nets to its members in their old age. The term "social security" is often used to refer also to pension fund systems [5]. However, social security should be seen strictly as both a process and result of means to ensure poverty relief or prevent it and maintain incomes by replacing incomes lost as a result of prescribed contingencies (SSA) [6]. Social security comprises the length of health care and health insurance, life insurance, retirement, disability, maternity and unemployment insurance. Pension funds particularly and specifically consider safety nets for old age needs and entail the consideration of retirement and pension schemes for members of the fund.

The International Labor Organization (ILO) established the minimum standards for the financing, benefit structure and administration of social security schemes, the most important of which are consolidated in Convention No. 102 adopted in 1952 [7].

As so defined by Social Security Minimum Standards Convention No. 102, national social security systems are enjoined to provide nine benefits, as follows:

1. Medical care;
2. Sickness benefit;
3. Maternity benefit;

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Best Practices Leading Pension Funds

Minjie Lin

Best Practices Leading Pension Funds:

Pension Funds and Sustainable Investment P. Brett Hammond, Raimond Maurer, Olivia S. Mitchell, 2023-04-15 This is an open access title available under the terms of a CC BY NC ND 4.0 International licence. It is free to read at Oxford Scholarship Online and offered as a free PDF download from OUP and selected open access locations. Since its green shoots first emerged around 50 years ago acceptance of environmental social and governance (ESG) considerations in institutional investing especially at pension funds has evolved with distinct shifts in investor preferences. This Pension Research Council volume traces these shifts and their implications leading up to the present day. The book notes that investors have diverse reasons for devoting attention to ESG criteria when deciding where to invest their money. Some had religious motives such as Quakers who focused on values this approach can offer some risk mitigation. Nevertheless studies that look at whether divestment actually changes companies' behaviors show that this rarely occurs. Accordingly this book offers a variety of distinct viewpoints from a variety of countries on whether, how and when ESG criteria should and should not drive pension fund investments. The authors also find that policymakers should consider fund consolidation in private sector retirement systems along with whether service provider incentives could be better aligned with sustainability incentives. For instance boosting transparency in these markets would help generate better informed policies while providing beneficiaries with information relevant to their savings choices.

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Capital Market Campaigning Steve Waygood,2006 Reviews the explosion in capital market campaigning and assesses the scale of risk posed to companies and their investors This work provides a range of risk mitigation strategies that can be deployed should their firm be targeted by such campaigns It offers a guide to assessing the impact effectiveness and legitimacy of such NGO activity

Pensions at Work Jack Quarter,Isla Carmichael,Sherida Ryan,2008 Pension funds have come to play an increasingly important role within the new economy According to Statistics Canada in 2006 trustee pension funds in Canada had 836 billion of assets and represented the savings of 4 6 million Canadian workers Pensions at Work is a unique collection of papers that uses a labour perspective to deal with the socially responsible investment of pension funds Featuring leading Canadian and international scholars it builds on existing scholarship on socially responsible investment and on the growing interest of the Canadian labour movement in joint trusteeship What is unique about this collection is that it synthesizes three distinct themes socially responsible investment pension funds and labour studies The contributors address an array of critical issues such as gaps in the education of union trustees of pension funds the impact of human capital criteria on shareholder returns the influence of corporate engagement upon corporate performance and the nature of public private partnerships PPPs Although the essays in Pensions at Work all address the nexus between socially responsible investment pension funds and unions each looks at a particular manifestation of that relationship through a different disciplinary lens This collection moves the discussion to pension funds in which union representatives are also trustees a relatively new approach that will be of great interest to institutional investors the labour movement and instructors in labour studies programs

Staff Pension Schemes in Theory and Practice Herbert Horace Edwards,Reginald Murrell,1927 *Best Practices of Leading Pension Funds: Is the GSIS Up to It?* Jeaneth Michelle Balaba,2015-12-13 The author surveys the literature on the business systems social benefits and organizational practices of two of the world's leading pension funds ABP of The Netherlands and CalPERS of USA The author then attempts to evaluate organizational practices and adherence to best practice by the social security fund for government workers in the Philippines the Government Service Insurance System Some validation and attempt to

gauge public opinion about GSIS services are presented in this book **The Lancet** ,1888 Directory of Pension Funds and Their Investment Managers ,2009 **Contributory Plan of Retirement of Employees in the Classified Civil Service** United States. Congress. House. Select Committee on Reform in the Civil Service,1914 **The Eastern Underwriter** ,1920 **Monthly Journal of Insurance Economics** ,1920 **New York State Education** ,1924

Growing Older Great Britain. Department of Health and Social Security,1981 Report on social security and welfare benefits and issues concerning older people in the UK covers public expenditure on old age benefits subsidies and social assistance income tax allowances care of the disabled health service care of the aged housing subsidies etc older worker employment trends early retirement schemes importance of retirement preparation programmes and social services and includes a list of voluntary organizations state benefits and grants Diagrams and graph BNA Pension & Benefits Reporter ,2009-07 Docket No. 119618 ,2015 **The Accountant** ,1914 *Daily Labor Report* ,2009 **Western Journal of Education** ,1921

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