



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 Awareness 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 this: 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.seatsofwealth.com).

Approximately 800 million people, or one-third of the world's labor force, are covered by publicly-managed pension fund schemes (www.financialelearning.org/ppfm2004).

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 ISSA [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 security systems are enjoined to provide nine benefits, as follows:

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

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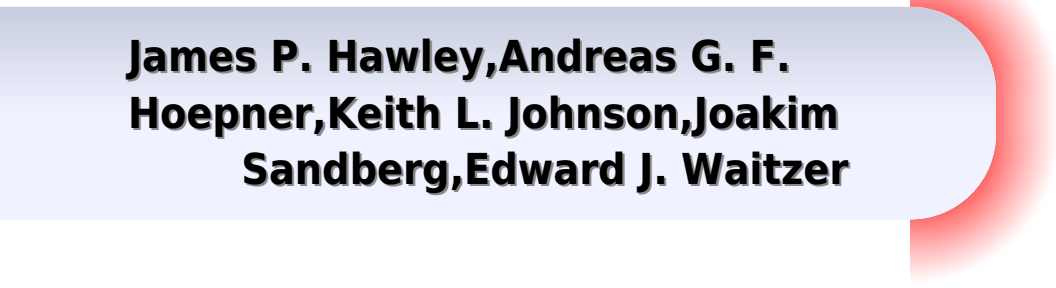
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Best Practices Leading Pension Funds

**James P. Hawley, Andreas G. F.
Hoepner, Keith L. Johnson, Joakim
Sandberg, Edward J. Waitzer**



Best Practices Leading Pension Funds:

Governance and Best Practice in Workplace Pension Provision Great Britain: Parliament: House of Commons: Work and Pensions Committee, 2013-02-12 *Cambridge Handbook of Institutional Investment and Fiduciary Duty* James P. Hawley, Andreas G. F. Hoepner, Keith L. Johnson, Joakim Sandberg, Edward J. Waitzer, 2014-04-10 The Cambridge Handbook of Institutional Investment and Fiduciary Duty is a comprehensive reference work exploring recent changes and future trends in the principles that govern institutional investors and fiduciaries A wide range of contributors offer new perspectives on the dynamics that drive the current emphasis on short term investment returns Moreover they analyze the forces at work in markets around the world which are bringing into sharper focus the systemic effects that investment practices have on the long term stability of the economy and the interests of beneficiaries in financial social and environmental sustainability This volume provides a global and multi faceted commentary on the evolving standards governing institutional investment offering guidance for students researchers and policy makers interested in finance governance and other aspects of the contemporary investment world It also provides investment business financial media and legal professionals with the tools they need to better understand and respond to the new financial market challenges of the twenty first century **Corporate**

Governance and Investment Management Roger M. Barker, Iris H.-Y. Chiu, 2017-12-29 Shareholder engagement with publicly listed companies is often seen as a key means to monitor corporate malpractices In this book the authors examine the corporate governance roles of key institutional investors in UK corporate equity including pension funds insurance companies collective investment funds hedge and private equity funds and sovereign wealth funds They argue that institutions corporate governance roles are an instrument ultimately shaped by private interests and market forces as well as law and regulatory obligations and that policy makers should not readily make assumptions regarding their effectiveness or their alignment with public interest or social good [Scenario Planning for Climate Change](#) Nardia Haigh, 2019-06-25

Winner of the 2020 Book Award for the Organizations and the Natural Environment ONE Division of the Academy of Management Climate change and the resultant impact on resource management and societal wellbeing is one of the greatest challenges facing businesses and their long term performance Uncertainty about access to resources unanticipated weather events rapidly changing market conditions and potential social unrest is felt across all business and industry sectors This book sets out an engaging step by step scenario planning method that executives Board members managers and consultants can follow to develop a long term strategy for climate change tailored for their business Most climate change strategy books discuss climate mitigation only focusing on how companies engage with carbon policy new technologies markets and other stakeholders about reducing carbon emissions This book explores these themes but also looks at strategizing for climate change adaptation Adaptation is equally important especially given that companies cannot negotiate with nature There is a need to interpret climate science for business in a way that acknowledges the realities of climate change and identifies a way

forwards in responding to this uncertain future *The Responsible Investor Handbook* Thomas Croft, Annie Malhotra, 2017-09-08 For decades workers capital stewards have invested wisely to provide a secure retirement for millions of people around the world This money our money represents an enormous share of economic and capital market wealth It has seeded and grown innumerable innovative industries that have had far reaching impacts However the 2008 financial crisis has seriously threatened these trusted assets and drained away prosperity In response a growing number of investors are moving towards responsible investment policies and strategies addressing the rising expectations of consumers and benefiting from the financial advantages such strategies bring Everyday citizens now want to see their investments not only do well but do good But what constitutes responsible investment and how can it be undertaken in practice What is the impact of responsible investment strategies on investment performance How can trustees managers and advisors implement these strategies in line with their fiduciary responsibilities How can plan trustees and staff members convince all stakeholders of the need to invest in resilient growth The Responsible Investor Handbook commissioned by the AFL CIO and global progressive investors is a lay friendly how to manual sharing the best in responsible investment practice with capital stewards and other policy leaders who want to do the right thing with our common wealth This invaluable toolkit enables readers to Understand the pioneering role of workers capital in building infrastructure and vital services Devise a responsible investment strategy Select and monitor service providers Bring on board stakeholders with conflicting interests Avoid short termism The Responsible Investor Handbook is the first book devoted to aligning the long term investment priorities of working people with capital stewards and the financial complex that manages their assets It is an essential read for trustees and capital stewards seeking the positive outcomes of a responsible investment strategy pension and institutional investors looking to realign their strategies with the interests of workers and citizens and any professional seeking a better understanding of the importance of responsible investment and its impact on capital markets 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 **Sustainability: The Business Perspective** , 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 be 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 **OECD Global Forum on International Investment New Horizons for Foreign Direct Investment** OECD,2002-03-05 The OECD Global Forum on International Investment at its inaugural meeting in Mexico City in November 2001 provided a unique platform for participants originating from OECD and non OECD economies to address the challenges posed by FDI These conference papers add to the existing literature on FDI [The Routledge Handbook of Responsible Investment](#) Tessa Hebb,James Hawley,Andreas Hoepner,Agnes Neher,David Wood,2015-08-11 The UN supported Principles for Responsible Investment initiative has led to around a third of the world s financial assets being managed with a commitment to invest in a way that considers environmental social or governance ESG criteria The responsible investment trend has increased dramatically since the global financial crisis yet understanding of this field remains at an early stage This handbook provides an atlas of current practice in the field of responsible investment With a large global team of expert contributors the book explores the impact of responsible investment on key financial actors ranging from mainstream asset managers to religious organizations Offering students and researchers a comprehensive introduction to current scholarship and international structures in the expanding discipline of responsible investment this handbook is vital reading across the fields of finance economics and accounting

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