

Abbreviations

Abbreviations	Stand for	Abbreviations	Stand for
Amendment Ordinance 2021	Mandatory Provident Fund Schemes (Amendment) Ordinance 2021	IS	Industry Scheme
APIF	approved pooled investment fund	ITCIS	index-tracking collective investment scheme
ARF	annual registration fee	KPI	key performance indicator
CE	Chief Executive	LegCo	Legislative Council
CF	constituent fund	MA	Monetary Authority
COSO	Committee of Sponsoring Organizations of the Treadway Commission	MPF	Mandatory Provident Fund
CPD	continuing professional development	MPFA	Mandatory Provident Fund Schemes Authority
CPI	Consumer Price Index	MPFSO	Mandatory Provident Fund Schemes Ordinance
CSR	corporate social responsibility	MSP	mystery shopping programme
DC	default contribution	NAV	net asset value
DIS	Default Investment Strategy	NCEOR	Non-Compliant Employer and Officer Records
eMPF Company	eMPF Platform Company Limited	NGO	non-governmental organization
ERM	enterprise risk management	OECD	Organisation for Economic Co-operation and Development
ESG	environmental, social and governance	ORSO	Occupational Retirement Schemes Ordinance
FER	fund expense ratio	ORSO Scheme	Occupational Retirement Scheme
FR	frontline regulator	PRP	Process Review Panel for the Mandatory Provident Fund Schemes Authority
FS	Financial Secretary	SCE	Stakeholders Consultation Exercise
GBA	Guangdong-Hong Kong-Macao Greater Bay Area	SEP	self-employed person
GMEA	Good MPF Employer Award	SFC	Securities and Futures Commission
HKICPA	Hong Kong Institute of Certified Public Accountants	Steering Group	Green and Sustainable Finance Cross-agency Steering Group
HKMA	Hong Kong Monetary Authority	The Ombudsman	The Office of The Ombudsman
HKSAR	Hong Kong Special Administrative Region	TVC	tax-deductible voluntary contribution
HKTA	Hong Kong Trustees' Association	WWF	World Wide Fund for Nature
IA	Insurance Authority	YEA	Young Engagement Ambassador
IOPS	International Organisation of Pension Supervisors		
IPRA	International Pension Research Association		
IRR	internal rate of return		