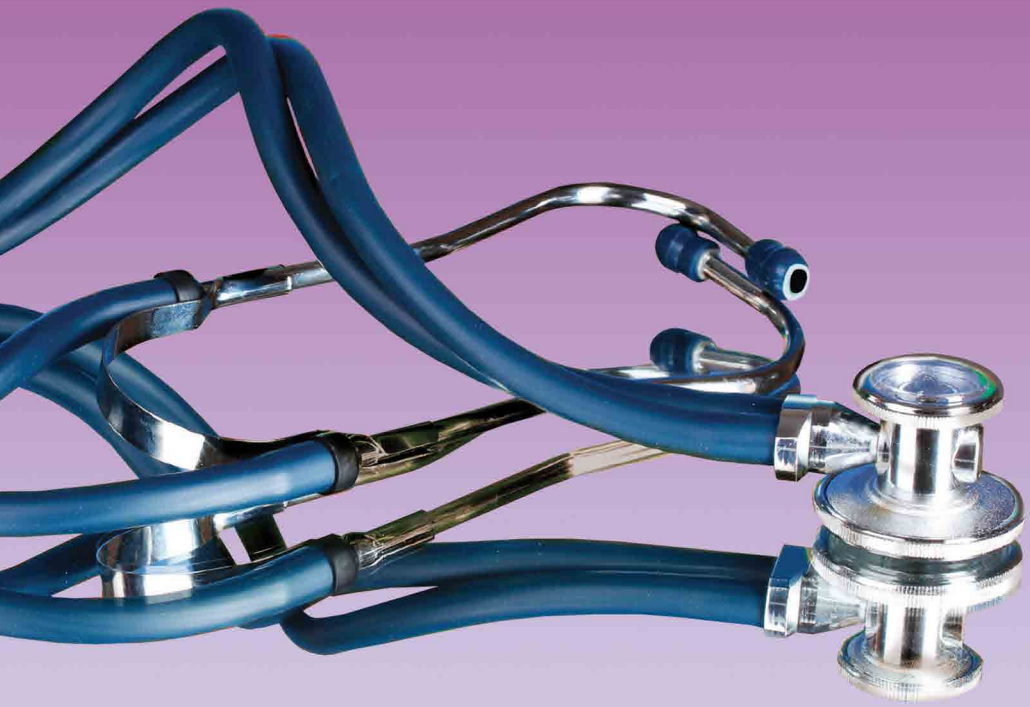
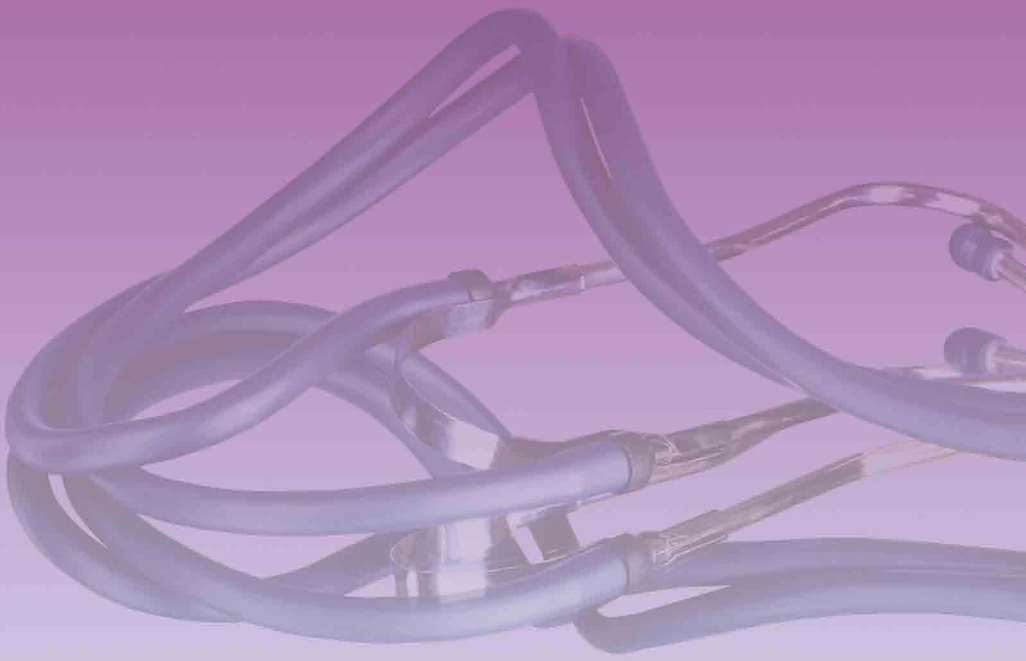
SINGAPORE MEDICAL COUNCIL

Annual Report 2014



The **SINGAPORE MEDICAL COUNCIL (SMC)**, a statutory board under the Ministry of Health, maintains the Register of Medical Practitioners in Singapore, administers the compulsory continuing medical education programme and also governs and regulates the professional conduct and ethics of registered medical practitioners.



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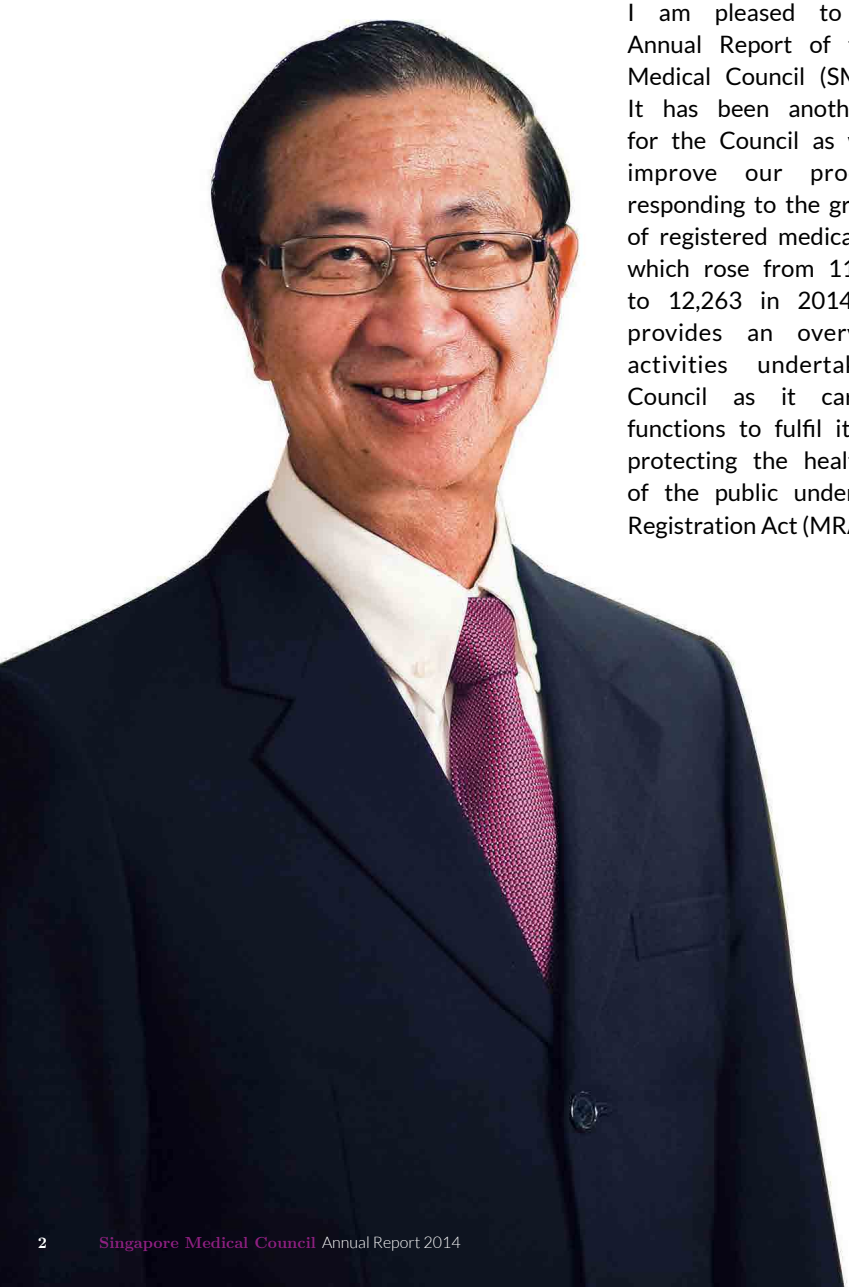

I am pleased to present the Annual Report of the Singapore Medical Council (SMC) for 2014. It has been another busy year for the Council as we refine and improve our processes while responding to the growing number of registered medical practitioners which rose from 11,433 in 2013 to 12,263 in 2014. This report provides an overview of the activities undertaken by the Council as it carries out its functions to fulfil its objective of protecting the health and safety of the public under the Medical Registration Act (MRA).

Medical and Specialist Registration

In 2014, 1,056 new medical practitioners were registered. Separately, 403 specialists were newly registered in the year.

There was an increasing trend of foreign-trained Singapore Citizens and Permanent Residents who returned to Singapore to work as medical practitioners. 160 medical practitioners were registered in 2014, as compared to 121 registrants in 2013.

Practising Certificate Renewal and Continuing Medical Education

In 2014, 6,306 (98.2%) of the 6,422 fully and conditionally registered medical practitioners who were due for renewal, had renewed their practising certificates (PC). The Council also processed a total of 34,139 accreditation applications and credit claims for Continuing Medical Education (CME) activities.

Disciplinary Processes

Compared to 2013, the number of complaints received per 1,000 medical practitioners increased in 2014, from 15.7 to 17.2 respectively. A total of 23 disciplinary inquiries were concluded by the Disciplinary Committees, Disciplinary Tribunals and a Health Committee in 2014. The High Court also issued judgments stemming from 3 appeals.

In July 2014, SMC had issued a press release together with the report and recommendations of the Review Committee (for Disciplinary Processes) that sets out some of the initiatives that SMC has taken and will be taking in the months and years to come, to enhance the rigour of its disciplinary processes.

Physician's Pledge Affirmation

More than 600 medical practitioners took part in two pledge ceremonies held in 2014. The Director of Medical Services, A/Prof Benjamin Ong and the Dean of Yong Loo Lin School of Medicine, National University of Singapore, A/Prof Yeoh Khay Guan delivered the keynote speeches for our pledge ceremonies held in February and September respectively.

I would like to thank the Council staff for their dedication and diligence during the year as well as the many doctors and other professionals who have tirelessly volunteered their time and effort to progressing the various initiatives and activities of the SMC in the past year. I also look forward to working together with all stakeholders to continue to advance the cause of protecting the health and safety of patients and to maintaining public confidence in the medical profession.

Professor Tan Ser Kiat
President
Singapore Medical Council

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President

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Registrar

A/Prof Chew Suok Kai
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Prof John Wong Eu Li
Council Member

A/Prof Yeoh Khay Guan
Council Member

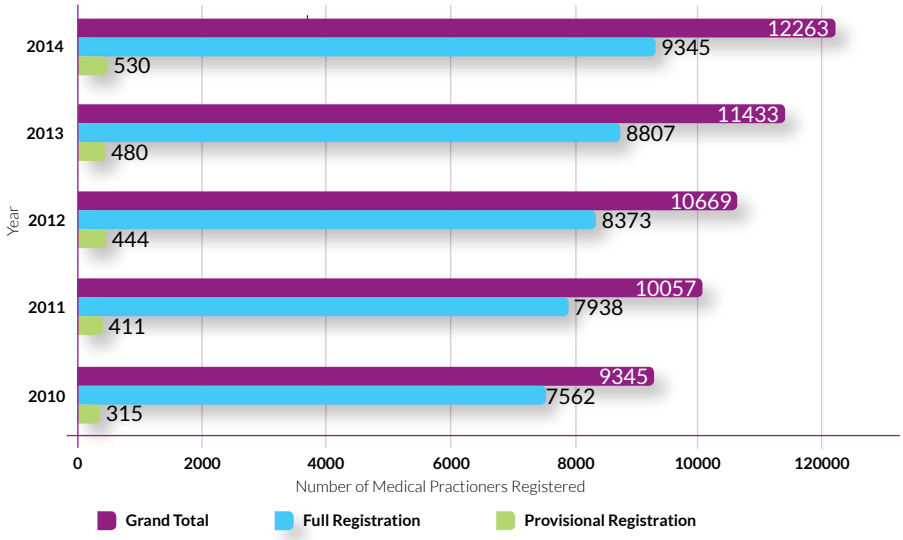
Medical Registration

Number of Registered Medical Practitioners in 2014

As at 31 December 2014, the number of medical practitioners who had full, conditional and temporary[1] registration in Singapore was 11,733. This provides a medical practitioner-to-population ratio of 1:466[2]. There were a total of 12,263[3] registered medical practitioners holding valid practising certificates in Singapore as at 31 December 2014 with the inclusion of 530 medical practitioners on provisional registration.

Figure 1 provides a snapshot of the total number of medical practitioners holding full and provisional registration from 2010 to 2014.

Figure 1: Number of Medical Practitioners on Full and Provisional Registration and Total Number of Registered Medical Practitioners (Years 2010 to 2014)



Note: Conditional & Temporary registration types are not charted in this figure

[1] *Refers to temporary registration (service) only.*
[2] *This is based on a total population size of 5,469,724 (correct as at 25 September 2014)(source: Department of Statistics Singapore).*
[3] *This number includes all medical practitioners on full, conditional, provisional and temporary registration (service) with valid practising certificates.*

Table 1 shows the total number of medical practitioners who were holding valid practising certificates by category of registration and employment sectors.

Table 1: Total Number of Medical Practitioners with Valid Practising Certificates as at 31 Dec 2014 - by Category of Registration and Employment Sector

Registration Type	Private Sector	Public Sector	Grand Total
Full Registration	4140	5205	**9345**
Conditional Registration	137	1873	**2010**
Provisional Registration	-	530	**530**
Temporary Registration (service)	22	356	**378**
Grand Total	**4299**	**7964**	**12263**

Medical Registration

Table 1-1 shows the breakdown of the total number of medical practitioners by residential status and place of training in public and private sectors. Table 1-2 shows the breakdown of total number of medical practitioners by employment sector and specialist status.

Table 1-1: Number of medical practitioners by Residential Status, Place of Training[4] & Employment Sector

Registration Type	Public Sector							Private Sector							Grand Total
	Singapore Residents				Non-Residents		Public Sector Total	Singapore Residents				Non-Residents		Private Sector Total	
	Singapore Citizens Local Trained	Singapore Citizens Foreign Trained	Singapore Permanent Residents Local Trained	Singapore Permanent Residents Foreign Trained	Non-Residents Local Trained	Non-Residents Foreign Trained		Singapore Citizens Local Trained	Singapore Citizens Foreign Trained	Singapore Permanent Residents Local Trained	Singapore Permanent Residents Foreign Trained	Non-Residents Local Trained	Non-Residents Foreign Trained		
Full Registration	3493	559	214	522	64	353	5205	2861	699	197	311	11	61	4140	9345
Conditional Registration	15	314	3	278	13	1250	1873	-	15	-	38	-	84	137	2010
Provisional Registration	278	101	13	8	22	108	530	-	-	-	-	-	-	-	530
Temporary Registration (service)	-	4	-	24	-	328	356	-	-	-	3	-	19	22	378
Grand Total	3786	978	230	832	99	2039	7964	2861	714	197	352	11	164	4299	12263

[4] *Based on basic medical degree*

Table 1-2: Number of medical practitioners by Employment Sector and Specialist Status

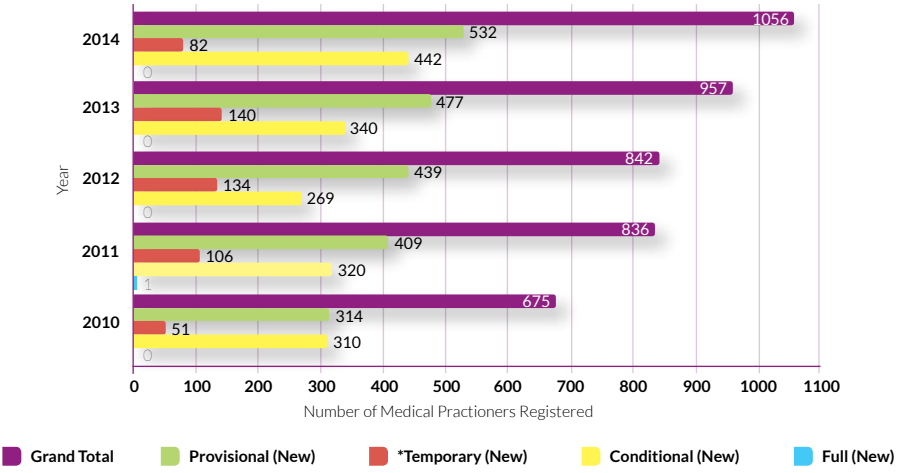
Registration Type	Non-Specialist		Non-Specialist Total	Specialist		Specialist Total	Grand Total
	Public	Private		Public	Private		
Full Registration	2601	2541	5142	2604	1599	4203	9345
Conditional Registration	1596	132	1728	277	5	282	2010
Provisional Registration	530	-	530	-	-	-	530
Temporary Registration (service)	356	22	378	-	-	-	378
Grand Total	**5083**	**2695**	**7778**	**2881**	**1604**	**4485**	**12263**

New Medical Registrations in 2014

In 2014, the SMC processed 3,007 applications for registration. 1,448 of these applications were for medical registrations and the remaining 1,559 applications were for other purposes, such as for change of employer and conversion to different categories of registration.

Figure 2 shows the number of new registrations by category of registration between 2010 and 2014.

Figure 2: New Registration by Registration Type (Years 2010 to 2014)

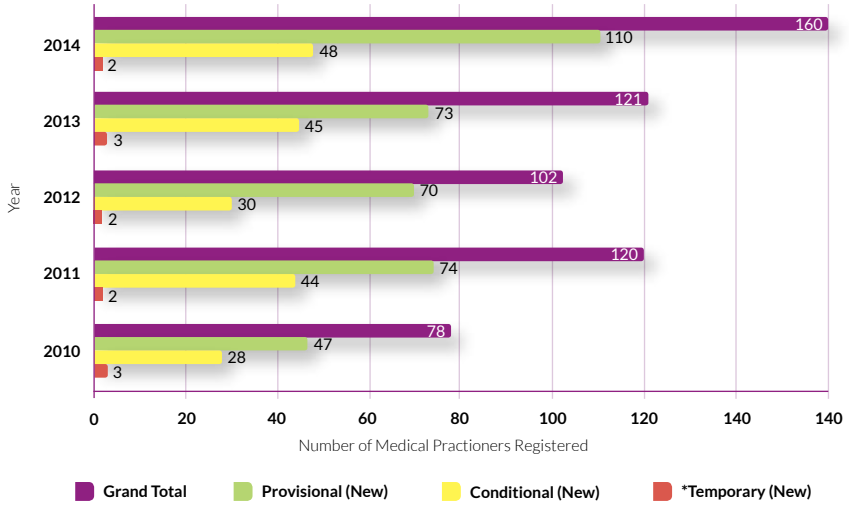


** Refers to Temporary Registration (Service) only*

Medical Registration

Figure 2-1 shows the trend of Singapore Citizens and Permanent Residents (PRs) who were foreign trained returning to Singapore to practise.

Figure 2-1: New Registrations by Category of Registration (Foreign trained Singapore Citizens & PRs only) (Years 2010 to 2014)



** Refers to Temporary Registration (Service) only*

Provisional Registration

Of the 532 new medical practitioners granted provisional registration in 2014, 264 were medical graduates from the Yong Loo Lin School of Medicine, National University of Singapore, 47 were Duke-NUS Graduate Medical School graduates and 221 were graduates from foreign universities who were granted medical registration to undergo housemanship training in the public hospitals for one year.

Conditional Registration

In 2014, 442 foreign-trained medical practitioners were granted conditional registration and 8.8% or 39 of them were Singapore Citizens. Of these, 347 (about 78.5%) were non-specialists and 95 were registered as specialists.

Temporary Registration

Among the 283 foreign-trained medical practitioners granted temporary registration (including visiting experts, clinical research fellows, clinical fellows and observers), 82 were employed to work under supervision on a short-term basis in public hospitals or institutions. 172 were foreign practitioners accepted for postgraduate training or research in Singapore, and they comprised 135 Clinical Fellows, 35 Clinical Observers and 2 Clinical Research Fellows. Another 29 were visiting experts who were invited by the hospitals and medical organisations to provide short-term training and consultancy.

Specialists Register

There were 4,485[5] specialists on the Register of Specialists as at 31 December 2014. They represented 36.6% of the 12,263 medical practitioners registered in Singapore. The number of new specialists registered during the year was 403. The number of specialists had increased by 8.75% from 2013. The breakdown of new specialist registrations by place of training[6] and employment sector in 2014 is shown in Table 2.

Table 2: New Specialist Registrations in 2014

Place of Training[6]	Public Sector				Private Sector				Grand Total
	Singapore Residents		Non-Residents	Public Sector Total	Singapore Residents		Non-Residents	Private Sector Total	
	Singapore Citizens	Singapore Permanent Residents			Singapore Citizens	Singapore Permanent Residents			
Local Trained	185	59	40	284	5	2	-	7	291
Foreign Trained	12	2	96	110	-	1	1	1	112
Grand Total	**197**	**61**	**136**	**394**	**5**	**3**	**1**	**9**	**403**

[5] *This number includes all medical practitioners on full, conditional, provisional and temporary registration (service)*
[6] *Based on specialty training*

Medical Registration

Out of the 4,485[7] specialists on the Register of Specialists, 355 had been registered in at least one or more other registered specialties previously. As at 31 December 2014, the number of specialists registered in the 5 sub-specialties were 342. Data on registrations in these sub-specialties can be found in Table 3.

Table 3: Number of Specialists by Specialties as at 31 December 2014

Registered Specialty	Public Sector		Private Sector		Grand Total
	Number	%	Number	%	
Anaesthesiology	260	63.1%	152	36.9%	**412**
Cardiology	127	63.2%	74 (1)	36.8%	**201 (1)**
Cardiothoracic Surgery	32	69.6%	14	30.4%	**46**
Dermatology	63	57.8%	46	42.2%	**109**
Diagnostic Radiology	206	72.0%	80	28.0%	**286**
Emergency Medicine	118	92.9%	9	7.1%	**127**
Endocrinology	78 (1)	74.3%	27 (2)	25.7%	**105 (3)**
Gastroenterology	72 (2)	64.9%	39 (1)	35.1%	**111 (3)**
General Surgery	163	55.8%	129	44.2%	**292**
Geriatric Medicine	72 (1)	90.0%	8	10.0%	**80 (1)**
Haematology	46 (1)	78.0%	13	22.0%	**59 (1)**
Hand Surgery	21	72.4%	8	27.6%	**29**
Infectious Diseases	49 (2)	79.0%	13	21.0%	**62 (2)**
Internal Medicine	73 (70)	68.9%	33 (2)	31.1%	**106 (72)**
Medical Oncology	58	59.2%	40 (1)	40.8%	**98 (1)**
Neurology	66	76.7%	20	23.3%	**86**
Neurosurgery	25	61.0%	16	39.0%	**41**
Nuclear Medicine	13	56.5%	10	43.5%	**23**
Obstetrics & Gynaecology	91	29.3%	220	70.7%	**311**
Occupational Medicine	19	48.7%	20	51.3%	**39**
Ophthalmology	135	63.4%	78	36.6%	**213**
Orthopaedic Surgery	120	59.7%	81	40.3%	**201**
Otorhinolaryngology	54	50.9%	52	49.1%	**106**
Paediatric Medicine	199	57.3%	148	42.7%	**347**
Paediatric Surgery	15	75.0%	5	25.0%	**20**
Pathology	121	82.9%	25	17.1%	**146**
Plastic Surgery	29	50.0%	29	50.0%	**58**
Psychiatry	154	74.4%	53	25.6%	**207**
Public Health	62 (1)	58.5%	44	41.5%	**106 (1)**
Radiation Oncology	44	86.3%	7	13.7%	**51**
Rehabilitation Medicine	34	91.9%	3	8.1%	**37**
Renal Medicine	62 (1)	77.5%	18	22.5%	**80 (1)**
Respiratory Medicine	78	73.6%	28 (1)	26.4%	**106 (1)**
Rheumatology	42 (3)	82.4%	9 (1)	17.6%	**51 (4)**
Urology	46	56.8%	35	43.2%	**81**
Sub Total	**2847 (81)#**	**64.2%**	**1586 (9)**	**35.8%**	**4433 (90)#**
Registered Sub-Specialty [5]					
Aviation Medicine	9 (9)	69.2%	4 (6)	30.8%	**13 (15)**
Intensive Care Medicine	4 (105)	100.0%	(74)	0.0%	**4 (179)**
Neonatology	1 (33)	100.0%	(25)	0.0%	**1 (58)**
Palliative Medicine	11 (24)	57.9%	8 (4)	42.1%	**19 (28)**
Sports Medicine	9 (4)	60.0%	6 (6)	40.0%	**15 (10)**
Sub Total	**34 (175)**	**65.4%**	**18 (115)**	**34.6%**	**52 (290)**
Total	**2881 (233) ^**	**64.2%**	**1604 (122) ^**	**35.8%**	**4485 (355) ^**

( ): Numbers in brackets indicate the number of specialists who are registered in that specialty as a 2nd/3rd specialty or sub specialty. They are not included in the count. Eg. there were 4 specialists in Aviation Medicine in the private sector and another 6 were also registered as specialists in other fields.

[7] This number includes all medical practitioners on full, conditional, provisional and temporary registration (service)
 # 1 specialist has 3 registered specialties
^ 25 specialists had 2 registered specialties and 1 registered sub-specialty.

Table 4 shows the number of specialists in each specialty as at 31 December of each year, 2010 to 2014. It is observed that, over the past 5 years, Renal Medicine, Infectious Diseases and Rheumatology saw the biggest percentage growth in the number of specialists registered. The specialties with the largest net increase in numbers were Anaesthesiology, Paediatric Medicine and Diagnostic Radiology.

Table 4: Total Number of Specialists by Specialties by Year (as at 31 December 2014)

						Comparison (2010 & 2014)	
Registered Specialty	**2010**	**2011**	**2012**	**2013**	**2014**	**Net Increase**	**%**
Renal Medicine	48	55	60	71	80	32	66.7%
Infectious Diseases	39	43	46	51	62	23	59.0%
Rheumatology	33	39	42	47	51	18	54.5%
Endocrinology	70	77	85	92	105	35	50.0%
Radiation Oncology	34	39	42	44	51	17	50.0%
Geriatric Medicine	54	61	67	73	80	26	48.1%
Rehabilitation Medicine	25	26	27	31	37	12	48.0%
Haematology	40	45	46	52	59	19	47.5%
Cardiology	141	149	161	181	201	60	42.6%
Psychiatry	147	157	176	187	207	60	40.8%
Respiratory Medicine	76	82	90	96	106	30	39.5%
Emergency Medicine	93	97	113	118	127	34	36.6%
Neurology	63	67	68	77	86	23	36.5%
Dermatology	80	85	93	100	109	29	36.3%
Diagnostic Radiology	211	222	237	258	286	75	35.5%
Nuclear Medicine	17	18	20	21	23	6	35.3%
Plastic Surgery	43	46	49	55	58	15	34.9%
Paediatric Medicine	261	286	308	322	347	86	33.0%
Internal Medicine	80	85	94	101	106	26	32.5%
Medical Oncology	74	82	91	94	98	24	32.4%
Hand Surgery	22	24	26	29	29	7	31.8%
Otorhinolaryngology	81	88	93	102	106	25	30.9%
Anaesthesiology	315	344	355	375	412	97	30.8%
Urology	62	67	72	76	81	19	30.6%
Orthopaedic Surgery	156	164	177	184	201	45	28.8%
Neurosurgery	32	33	36	39	41	9	28.1%
Cardiothoracic Surgery	36	37	42	43	46	10	27.8%
Gastroenterology	87	95	97	102	111	24	27.6%
General Surgery	232	241	250	268	292	60	25.9%
Paediatric Surgery	16	19	20	19	20	4	25.0%
Ophthalmology	171	186	193	204	213	42	24.6%
Pathology	120	131	134	137	146	26	21.7%
Occupational Medicine	35	35	37	37	39	4	11.4%
Public Health	96	99	100	104	106	10	10.4%
Obstetrics & Gynaecology	284	289	294	304	311	27	9.5%
Sub-Total	**3374**	**3613**	**3841**	**4094**	**4433**	**1059**	**31.4%**
Registered Sub-Specialty [5]							
Aviation Medicine	-	-	-	-	13	13	-
Intensive Care Medicine	-	-	-	1	4	4	-
Neonatology	-	-	-	1	1	1	-
Palliative Medicine	-	11	14	15.0	19.0	19	-
Sports Medicine	-	11	12	13.0	15.0	15	-
Sub Total	**0**	**22**	**26**	**30**	**52**	**52**	**-**
Grand Total	**3374**	**3635**	**3867**	**4124**	**4485**	**1111**	**32.9%**

Medical Registration

Table 5 shows the breakdown of specialists by residential status in public and private sectors. It is observed that about 64.2% of the total specialists were practising in the public sector while 35.8% of them were in private practice.

Table 5: Number of Specialists by Residential Status & Employment Sector

Registration Type	Public Sector				Private Sector				Grand Total
	Singapore Residents		Non-Residents	Public Sector Total	Singapore Residents		Non-Residents	Private Sector Total	
	Singapore Citizens	Singapore Permanent Residents			Singapore Citizens	Singapore Permanent Residents			
Full Registration	1841	509	254	2604	1314	254	31	1599	4203
Conditional Registration	17	37	223	277	-	2	3	5	282
Grand Total	1858	546	477	2881	1314	256	34	1604	4485

Family Physicians Register

Registered medical practitioners were considered for entry into the Register of Family Physicians. Table 6 shows the breakdown of registered family physicians by the routes of entry and categorised by employment sector.

Table 6: Registered Family Physicians by Route of Entry & Employment Sector (as at 31 December 2014)

Route of Entry	Public Sector	Private Sector	Grand Total
Degree/Diploma Route	259	554	813
Practice Route[8]	39	727	766
Grand Total	298	1281	1579

[8] *Entry into the Register of Family Physicians through the practice route was closed with effect from 31 December 2013.*

Continuing Medical Education

Number of Processed Applications and Credit Claims for 2014

In 2014, the SMC processed a total of 34,139 accreditation applications and credit claims from Categories 1A, 1B, 1C, 2, 3A and 3B. Table 7 shows the breakdown of Continuing Medical Education (CME) activities by categories.

Table 7: Total number of accreditation applications and credit claims by categories

Category	Approved	Rejected	Withdrawn	Total
1A	1461	60	16	**1537**
1B	3016	175	36	**3227**
1C	1949	254	2	**2205**
2	822	180	3	**1005**
3A	8873	139	12	**9024**
3B	16961	176	4	**17141**
Total	**33082**	**984**	**73**	**34139**

Cat 1A: Pre-approved established programmes such as grand ward rounds and teaching / tutorial sessions.
Cat 1B: Locally held events such as scientific meetings, conferences, seminars and workshops.
Cat 1C: Overseas events such as scientific meetings, conferences, seminars and workshops.
Cat 2: Publication / editorial work / presentation of original paper or poster.
Cat 3A: Self-study from refereed journals, audio-visual media and online education programmes.
Cat 3B: Distance learning through interactive structured CME programme with verifiable self-assessment.

Renewal of Practising Certificates

In 2014, 6,306 (98.2%) of the 6,422 fully and conditionally registered medical practitioners renewed their practising certificate (PC). 1.8% did not renew their PC due to various reasons. The breakdown of the reasons for non-renewal by the type of medical registration is summarised in Table 8 below.

Table 8: Breakdown of Reasons for non-renewal by Category of Registration

As at 1 Jan 2015	Registration Type		Grand Total	%
Reasons for Non-Renewal of Practising Certificate	Conditional Registration	Full Registration		
Not practising due to various reasons (residing overseas, health, retired, etc.)		8	8	6.9%
Resignation or non-renewal of employment contract or change of employment	76		76	65.5%
No response or upon request from medical practitioners		28	28	24.1%
Not eligible for renewal		1	1	0.9%
Suspended by Disciplinary Tribunal		1	1	0.9%
Cancellation of medical registration and practising certificate due to poor performance	2		2	1.7%
Grand Total	78	38	116	1.8%

Complaints Lodged with the Medical Council

In 2014, the Medical Council received 213 cases that were filed against 259 medical practitioners which represented an increase of about 24% in the number of complaints when contrasted with the previous year. The number of complaints received per 1,000 medical practitioners rose to 17.2 (see Figure 3 below).

Figure 3: Complaints Received by Singapore Medical Council 2004-2014

Before 2008: Figures based on Fully and Conditionally-registered doctors
**2008 to 2014: Figures based on Fully, Conditionally, Provisionally and Temporarily-registered doctors*

A total number of 378 cases, including cases that did not conclude by 2013, were considered and deliberated upon in 2014. Out of the total cases considered, 18 cases were referred for disciplinary inquiries, with 14 of these being complaints that were referred by Complaints Committees and 4 cases being direct referrals to the Disciplinary Tribunal following the medical practitioner's conviction in Court. One medical practitioner was referred directly to a Health Committee. Of the remaining complaints, 6 medical practitioners were issued letters of warning, 40 medical practitioners were issued letters of advice, 3 complaints were referred for mediation, 100 complaints were dismissed and 1 complaint was withdrawn. The rest of the matters continued into 2015.

The complaints received in 2014 mainly concerned allegations that the professional services provided by medical practitioners not being of the quality that had been expected. Table 9 shows the details.

Complaints Lodged with the Medical Council

Table 9: Cases Considered by Medical Council / Complaints Committees in 2014

Nature of Complaint / Allegation	Complaints carried over from 2011	Complaints carried over from 2012	Complaints carried over from 2013	Complaints received in 2014	OUTCOME BY CC							Direct Referred to a Disciplinary Tribunal (DT)	Direct Referred to a Health Committee (HC)
					No Formal Inquiry					Referred to a Disciplinary Tribunal (DT)	Adjourned to 2015		
					Withdrawn	Dismissed	Mediation	Letter of Advice	Letter of Warning				
a) Delay in treatment			2	7			1	1			7		
b) Excessive / Inappropriate prescription of drugs		7	4	1				3	3	2	4		
c) False / Misleading Certification	2	1								2	1		
d) Misdiagnosis		1	10	13		11		1			12		
e) No informed consent			3	2		1		3			1		
f) Outrage of Modesty / Sexual relationship with patient	1	1	3			2					3		
g) Over / Unnecessary / Inappropriate Treatment		3	14	24		11	1	4		1	24		
h) Overcharging				1							1		
i) Professional Negligence / Incompetence	3	5	23	55	1	21		3		4	57		
j) Providing false information		2	2	3				3	1		3		
k) Refusal to provide emergency attention				2				1			1		
l) Rudeness / Attitude / Communication Issues		1	21	40		18	1	8			35		
n) Other breaches of SMC's Ethical Code and Ethical Guidelines		6	28	49		22		8	2		51		
m) Other complaints		4	14	11		14		5		1	8		1
o) Conviction in Court			4	5						4	1	4	
Total (378 cases)	**6**	**31**	**128**	**213**	**1**	**100**	**3**	**40**	**6**	**14**	**209**	**4**	**1**
Percentage (%)					0.3%	26.4%	0.8%	10.6%	1.6%	3.7%	55.3%	1.0%	0.3%

Disciplinary Inquiries

A total of 23 disciplinary inquiries were concluded by the Disciplinary Committees (DCs), Disciplinary Tribunals (DTs) and a Health Committee (HC) in 2014. The judgments for 3 appeals (i.e. Dr Amaldass Narayana Dass, Dr Lee Kim Kwong Daniel and Dr Ang Pek San Lawrence) were also delivered by the Court of Three Judges in 2014. Summaries of the High Court's decisions on these 3 appeals are set out later in this section.

Two medical practitioners were acquitted (Cases 1 and 2), one for allegedly having contravened the Ministry of Health (MOH)'s circular titled "Examination of Children for the Preparation of Custody/Access Reports in Divorce Proceedings"; and another for having allegedly contravened Section 4.1.1.1 of the Singapore Medical Council (SMC)'s Ethical Code and Ethical Guidelines (ECEG). As for the inquiry before the HC (Case 18), it was found that the medical practitioner's fitness to practise had been impaired by reason of her mental condition and the HC's recommendation to have her name removed from the Register of Medical Practitioners was accepted by the SMC.

A further two DT proceedings involving three medical practitioners were discontinued pursuant to a withdrawal of the complaints by the respective complainants against the medical practitioners in question. The summaries for these two cases and two appeals pending before the Court of Three Judges are not included in this section. Table 10 provides a summary of 23 cases as mentioned above.

Disciplinary Inquiries

Table 10: Inquiries concluded by DCs, DTs and HC in 2014

Nature of Complaint	Inquiries heard in 2014	Withdrawn	Acquittal	Censure	Censure & Fine	Censure & Suspension	Censure, Fine & Suspension	Removed from Register of Medical Practitioners	Appealed to High Court and Outcome Pending
A) Conviction in Court	6			1	1	3		1	
B) Professional Misconduct In Patient Management	5		1		2		1		1
C) Breach of SMC's Ethical Code and Ethical Guidelines	4				2		2		
D) Professional Negligence / Incompetence	3	2							1
E) Excessive/ Inappropriate Prescription of Drugs	2					1	1		
F) Breach of Other Acts/ Guidelines Directive	1		1						
G) Outrage of Modesty / Sexual Relationship with Patient	1					1			
H) Fitness to Practise	1							1	
Total	**23**	**2**	**2**	**1**	**5**	**5**	**4**	**2**	**2**
Percentage (%)	-	8.7%	8.7%	4.4%	21.7%	21.7%	17.4%	8.7%	8.7%

A brief account of each inquiry concluded[9] in 2014 (note: the disciplinary inquiry involving Dr Amaldass Narayana Dass (Appeal Case 1) concluded in 2014) and 2 appeals (Dr Lee Kim Kwong Daniel (Appeal Case 2) and Dr Ang Pek San Lawrence (Appeal Case 3) arising from disciplinary proceedings concluded in 2013) is given below.

(A) PROFESSIONAL MISCONDUCT IN PATIENT MANAGEMENT

Case 1 | Medical Practitioner was acquitted

1. The DC acquitted the medical practitioner of one charge for having allegedly contravened Section 4.1.1.1 of the SMC's ECEG for failing to perform any personal evaluation of the Patient and to obtain the Patient's medical history.

2. In acquitting the practitioner, the DC took the view that some of the elements of the charge were not proven beyond reasonable doubt in that there was evidence to suggest that there was some evaluation and history taking by the medical practitioner. Accordingly, the medical practitioner was acquitted.

(B) OTHER BREACHES

Case 2 | Medical Practitioner was acquitted

1. The DC acquitted the medical practitioner of one charge of having allegedly breached the MOH's circular entitled "Examination of Children for the Preparation of Custody/Access Reports in Divorce Proceedings" ("MOH Circular"). The charge faced by the medical practitioner was that she had prepared a report which was used in a custody proceeding with an order of court giving leave for parties involved to be examined for the purposes of preparing a custody or access report. As the DC was of the view that the medical practitioner had complied with the said circular, it dismissed the matter.

[9] *This total excludes two disciplinary inquiries which were discontinued and two concluded disciplinary inquiries which are pending appeals before the Court of Three Judges.*

Disciplinary Inquiries

(C) CONVICTION IN COURT

Case 3 | Dr Lim Louk Houw Mervin

1. The disciplinary proceedings arose from information obtained by the SMC in relation to Dr Lim's conviction for criminal offences in the then-Subordinate Courts of the Republic of Singapore under the Misuse of Drugs Act (Cap. 185) ("the Misuse of Drugs Act").

2. Dr Lim had been convicted of one charge of being in possession of two packets of crystalline substance containing 0.37 grams of Methamphetamine in contravention of Section 8(a) of the Misuse of Drugs Act and a further charge of being in possession of drug utensils used in connection with the consumption of a controlled drug in contravention of Section 9 of the Misuse of Drugs Act, with a further two possession of controlled drug charges being taken into consideration, for which he was sentenced to a cumulative term of twelve months' imprisonment.

3. Dr Lim was accordingly charged for being convicted of offences in Singapore implying a defect in character which made him unfit for his profession under Section 53(1)(b) of the MRA (Cap.174) as a result of the stated convictions. Dr Lim pleaded guilty and was accordingly convicted.

4. The DT gave full credit to Dr Lim for his co-operation with the authorities as well as for his early plea of guilt. The DT also considered the testimonials from his previous employers in support of his mitigation plea and took into account that the offences were committed at the spur of the moment during a momentary lapse in judgment. The DT further noted that he was released from prison for good behaviour after serving 8 months of imprisonment and had expressed his profound regrets and apologies to the SMC for any trouble caused as a result of the matter.

5. Having regard to all the circumstances of the case and considering the submissions, mitigating factors and precedents cited, the DT ordered that Dr Lim be censured; give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct; and pay the costs and expenses of and incidental to the inquiry.

Case 4 | Dr Teo Tiong Kiat

1. The disciplinary proceedings arose from information obtained by the SMC that Dr Teo had been convicted in the then-Subordinate Courts of the Republic of Singapore of five offences under the Road Traffic Act (Cap. 276, 2004 Rev Ed) and was, as a result, sentenced to a cumulative term of four weeks imprisonment with effect from 1 June 2012 and disqualified from holding or obtaining all classes of driving licence for five years with effect from the date of his release from prison.

2. Dr Teo was accordingly charged under the MRA (Cap.174) for having been convicted of offences implying a defect in character which made him unfit for his profession. Dr Teo pleaded guilty before the DT and was accordingly convicted.

3. In its Grounds of Decision, the DT indicated that it gave full credit to Dr Teo for not contesting the charges before the DT and for accepting responsibility for his actions. The DT appreciated Dr Teo's reasons for contesting the charges before the then-Subordinate Courts and indicated that he was perfectly entitled to claim trial as he did and that he did not appeal the trial judge's decision. The DT gave due regard to Dr Teo's unblemished record and the testimonials which he had provided from his peers and patients, noting this was Dr Teo's first encounter with the SMC's disciplinary proceedings after many years of medical practice. The DT also noted Dr Teo's deep remorse and his wish to pay respects to the deceased victim at the hospital, a wish that did not materialise on the advice of the Police.

4. In coming to its decision, the DT indicated that it did not consider the arguments in relation to the humiliation Dr Teo had suffered as a result of the trial and the prison term imposed to be a strong mitigating factor. Similarly, the DT was not persuaded that any sentence of suspension would be harsh insofar as it amounted to a second term of imprisonment that would impact the income and livelihood of Dr Teo's employees.

Disciplinary Inquiries

5. On the matter of the need to protect the public and to ensure that Dr Teo would not reoffend, the DT noted that he had voluntarily undertaken to the DT not to drive again for the remainder of his life (which would extend beyond the five years disqualification from driving ordered by the District Court) and that he had voluntarily stopped driving immediately after the accident. Given the significantly reduced risk of reoffending and the fact that the offences in question, while undeniably serious, were nevertheless not pre-meditated ones that involved fraud, dishonesty or violence, for which suspension if not striking off were clearly warranted to punish, deter and protect, the DT took the view that a high fine, rather than a suspension, would be appropriate.

6. In the premises, the DT ordered Dr Teo to pay a penalty of $20,000; be censured; give a written undertaking to the SMC that he would not apply for a driving licence or drive in future or engage in the conduct complained of and any similar conduct; and to pay the costs and expenses of and incidental to the disciplinary proceedings.

Case 5 | Dr Wu Tze-Liang Woffles

1. On 12 June 2012, Dr Wu was charged in the then-Subordinate Courts of Singapore with two counts under Section 81(3) of the Road Traffic Act (Cap. 276) of abetting another person, a 83 year old male, to furnish misleading information to the Traffic Police Department, by procuring this person to falsely inform the Traffic Police Department that he was the driver of a vehicle ("Vehicle") on 11 September 2005 and 10 November 2006, when Dr Wu was aware that the information was false as this person had never driven the Vehicle at any of the material times.

2. Dr Wu pleaded guilty to the charge of abetment in relation to the incident on 10 November 2006, where the Vehicle was found to be travelling at 91 km/h, above the speed limit of 70 km/h. The second charge relating to the earlier incident in 2005 was taken into consideration for purposes of sentencing. He was sentenced to a fine of $1,000 under Section 81(7) of the Road Traffic Act.

3. Upon his conviction, Dr Wu was referred to the SMC. Dr Wu was thereafter charged with having been convicted of an offence involving fraud or dishonesty punishable under Section 53(2) read with Section 53(1)(a) of the MRA (Cap. 174). Dr Wu pleaded guilty to the charge before the DT and was accordingly convicted.

4. In coming to its decision, the DT indicated that it was unable to accept Dr Wu's contention that he did not give a second thought to his wrongful act of allowing another person to provide false information to the Traffic Police. The DT was also not persuaded by the argument that any sentence of suspension would not be fair and would be disproportionate on the premise that Dr Wu was sentenced only to a fine of $1,000 in the then-Subordinate Court. The DT highlighted that it discharges a rather different role from that of a court of law. The DT noted that in arriving at an appropriate sanction, its role was to consider what penalties would be of sufficient general and specific deterrence such that no registered medical practitioner would want to take the risk to commit such an offence that would lower the standing of the medical profession.

5. The DT found that there were several aggravating factors in this case. The DT noted that while the speeding offences were clearly only traffic related offences, the offence that Dr Wu was convicted for was in substance not merely one under the Road Traffic Act and that it was incorrect to make light of an offence under the Road Traffic Act on the premise that it had no impact on Dr Wu's medical practice. In its view, Dr Wu's wrongful act in allowing another person to take the rap on his behalf is a transgression involving dishonesty with some degree of premeditation, preparation and, in its view, was an act calculated to 'save his own skin'.

6. The DT concluded that Dr Wu was subverting the course of justice through his act of dishonesty and that this constituted conduct that the medical profession would not condone, as it observed that every medical practitioner was expected to carry the hallmarks of integrity and honesty whether in his professional or personal capacity.

Disciplinary Inquiries

7. Dr Wu's seniority and standing in the medical profession was also found to be an aggravating factor, as Dr Wu had, instead of setting a good example for younger practitioners to emulate, tarnished the good name of the profession. As such, the DT was of the view that a suspension was warranted in the circumstances.

8. The DT also felt that Dr Wu was not entirely remorseful as he had admitted during mitigation that he had not given a second thought to what he did and that he believed it was a common practice to furnish false information to the Traffic Police for such offences.

9. Having considered the nature of the charge, the submissions and relevant precedents cited, and even after taking note of Dr Wu's cooperation with the authorities and his early plea of guilt, as well as his many contributions to society and the medical profession, the DT concluded that a sentence of suspension was warranted in this case. This in its view was especially so since it was an offence involving fraud and/or dishonesty and there was a need to "deter like-minded medical practitioners from allowing others to take the rap on their behalf whether in the context of the Road Traffic Act or otherwise". No fine was imposed by the DT given that the suspension was deemed to already be financially punitive and given that the underlying offence committed had not been financially motivated.

10. The DT accordingly ordered that Dr Wu be suspended from practice for a period of 4 months; be censured; give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct; and pay the costs and expenses of and incidental to the proceedings.

Case 6 | Dr Khoo Buk Kwong (First Matter)

1. On 27 May 2011, Dr Khoo, a general practitioner, pleaded guilty in the then-Subordinate Courts to one charge of causing hurt to a police officer on duty. An offence of disorderly behaviour and another of using abusive language were taken into consideration for sentencing. Dr Khoo was sentenced to two weeks' imprisonment.

2. Dr Khoo was thereafter charged with having been convicted of an offence implying a defect in character which made him unfit for the medical profession. Dr Khoo pleaded guilty and was accordingly convicted by the DT.

3. In his mitigation plea, Dr Khoo explained that he was under "tremendous" stress due to family and personal circumstances. He also indicated that he had apologised to the police officer prior to his conviction and emphasised his remorse and that he would not repeat his actions.

4. Taking all the circumstances into consideration, including Dr Khoo's mitigation plea, the fact that he had indicated his intention to plead guilty at the outset, and the severity of the offence, the DT ordered that Dr Khoo be censured and imposed a suspension term of 3 months. He was also ordered to pay the costs and expenses of and incidental to the disciplinary proceedings.

Case 7 | Dr Khoo Buk Kwong (Second Matter)

1. On 18 March 2011, Dr Khoo had pleaded guilty in the then-Subordinate Courts to 6 charges of selling poisons listed in the Schedule to the Poisons Act (Cap. 234), without a licence. Dr Khoo was sentenced to a total fine of $60,000 (in default of 60 weeks' imprisonment).

2. Dr Khoo was thereafter charged with having been convicted of an offence implying a defect in character which made him unfit for the medical profession. Dr Khoo pleaded guilty and was accordingly convicted.

3. In mitigation, Dr Khoo stated that he had wrongly assumed that the relevant documentation would have been sought before the company was set up and since the company was already set up, that the company would have all the relevant documentation and necessary licence. Dr Khoo also stated that he was just an employee of the company and explained that he had assisted the authorities to try to stop the shipment once he knew it was illegal and that he has been co-operative and compliant with the investigation.

Disciplinary Inquiries

4. Dr Khoo pleaded for leniency for his lapse of judgment. He pointed out that he has already been fined $60,000 for the convictions and highlighted his personal circumstances.

5. The DT noted that Dr Khoo has already been fined for the offence and was also a bankrupt. The DT opined that under these circumstances, a penalty of a fine would not be appropriate.

6. Having reviewed the available evidence, the DT did not accept that Dr Khoo was "just an employee" and unaware that what he was doing was illegal. However, the DT took into account his family circumstances and determined that a period of 9 months suspension would be appropriate. The DT further ordered that his 9-month suspension to run consecutively with the 3 months suspension ordered in the first DT Inquiry held on 11 June 2014 (the case set out immediately before this).

7. The DT further ordered that Dr Khoo be censured and that he give a written undertaking to the SMC that he would not engage in the conduct which gave rise to the charge against him. He was ordered to pay the costs and expenses of and incidental to the disciplinary proceedings.

Case 8 | Dr Ho Thong Chew

1. The disciplinary proceedings arose from information obtained by SMC that Dr Ho, a general practitioner had been convicted on 20 July 2012 at the then-Subordinate Courts of the Republic of Singapore, of an offence implying a defect in character which made him unfit for his profession.

2. Dr Ho pleaded guilty to and was convicted of 12 charges of selling Dhasedyl Syrup which contained Codeine, being a medicinal product not on the General Sales List under the Medicines Act (Cap. 176) ("Medicines Act"), by way of wholesale dealing without a wholesale dealer's licence.

3. For each of the 12 charges, Dr Ho was convicted of an offence under Section 20(1) of the Medicines Act. He was sentenced to 6 months and 6 weeks imprisonment and fined $60,000.

4. Dr Ho was thereafter charged with having been convicted of offences implying a defect in character which made him unfit for the medical profession and pleaded guilty to the charges in question.

5. On the matter of sentencing, the DT indicated that it was unable to see how the substantial loss of income by Dr Ho, because of the adverse publicity and disruption, could serve as a weighty mitigation factor. The DT also did not accept the two financial reasons submitted by Dr Ho for his commission of the criminal offences as a mitigating factor, noting that these were not excuses for the criminal actions. The DT also did not give much weight to Dr Ho's explanation of how he came to deal with his accomplices and the contention that he had been harassed by cough mixture addicts as Dr Ho could have reported the matter to the Police instead of enlisting the help of the accomplices.

6. While noting the existence of several mitigatory factors, including Dr Ho's early plea of guilt and his full cooperation rendered during the investigation as well as the commendations from his patients, the DT was of the view that the overriding interests in this case had to be the protection of public interests and the need to uphold the integrity of the medical profession. Accordingly, the main sentencing consideration had to be one of deterrence. In this regard, the DT took into account several aggravating factors. One of the aggravating factors was the fact that Dr Ho knew that the Dhasedyl Syrup was to be sold to the public with no control over their ultimate recipients and the potential harm that could be caused. Dr Ho continued to sell 7.6 litres of Dhasedyl Syrup even after the Health Sciences Authority had conducted a 'raid' on his clinic. The DT was also of the view that the sale of a large quantity of Dhasedyl Syrup (i.e. approximately 1907 litres) containing Codeine, without a proper licence for a period of 5 months to 3 persons with full knowledge that they were meant for resale for a substantial profit rendered Dr Ho unfit for his profession. Given the aggravating factors in this case, the DT did not think a suspension was sufficiently severe.

7. Having reviewed all the circumstances of the case and considering the submissions and precedents cited, the DT ordered that Dr Ho's name be removed from the Register of Medical Practitioners. Dr Ho was ordered to pay the costs and expenses of and incidental to the proceedings.

Disciplinary Inquiries

(D) PROFESSIONAL MISCONDUCT IN PATIENT MANAGEMENT

Case 9 | Dr Cheah Way Mun

1. The disciplinary proceedings arose out of a complaint by one of Dr Cheah's patients ("complainant") to the SMC in relation to the medical care and/or treatment provided by Dr Cheah in respect of the complainant's cataracts.

2. Dr Cheah pleaded guilty to 2 charges of professional misconduct under Section 45(1)(d) of the MRA (Cap. 174) (2004 Ed.). The particulars of the charges were summarised as follows:

   (a) On 18 February 2009, Dr Cheah had employed inadequate and/or improper and/or erroneous biometric measurement techniques in the diagnosis and/or treatment of the complainant; and

   (b) Between 26 February 2009 and 27 March 2009, Dr Cheah failed to promptly ascertain and/or inform and/or provide adequate advice to the complainant that the intraocular lens ("IOL") implant that he had inserted into the complainant's left eye on 26 February 2009 was excessively powered.

3. In its Grounds of Decision, the DC noted the following:-

   (a) By failing to employ adequate and proper biometric measurement techniques in the diagnosis and treatment of the complainant, which resulted in Dr Cheah choosing the wrong IOL for the complainant's cataract operation, Dr Cheah had caused harm to his patient, who had to undergo the pain, risk and anxiety of a second operation to correct his mistake. Dr Cheah had therefore breached one of the most fundamental and sacrosanct tenets of the medical profession, i.e. to do no harm.

   (b) As the complainant's operation was an elective one, there was no medical emergency and no rush to perform the operation. As such, the pre-operation assessment and management of the complainant should have been thorough, adequate and correct.

(c) While it was not the case that the pre-operation assessment and management of a patient in the case of a non-elective operation need not be thorough, adequate or correct; it was just that where the procedure was an elective one and was done outside the context of a medical emergency, there was simply no excuse for such assessment and management to be so inadequate and incorrect as to amount to professional misconduct.

(d) Dr Cheah had compounded his misconduct in relation to the wrong choice of the IOL when he failed to promptly ascertain that he had made the mistake and failed to promptly inform the complainant of the mistake and to advise her on how to deal with it.

4. In arriving at the matter of the appropriate sentence, the DC considered the following mitigating factors raised by Dr Cheah:

(a) The complainant was well after the second operation to replace the erroneous IOL, and no permanent injury was caused to her;

(b) Dr Cheah was remorseful;

(c) Dr Cheah had a long, unblemished and distinguished record, having been in medical practice for more than 32 years. During this time, he had made contributions to Tan Tock Seng Hospital, KK Women's & Children's Hospital, the Singapore National Eye Centre, the National University of Singapore, the Children Aid Society of Singapore, and the Singapore Association for the Visually Handicapped; and

(d) Dr Cheah had pleaded guilty (although the DC found this mitigating factor to be somewhat diluted by the fact that he pleaded guilty at a very late stage of the Inquiry).

5. In the circumstances, taking the evidence and mitigating factors into consideration, the DC ordered that Dr Cheah pay the maximum fine of S$10,000; be censured; give a written undertaking to the SMC that he would not engage in the conduct complained of, or any similar conduct; and pay the costs and expenses of and incidental to the proceedings.

Disciplinary Inquiries

Case 10 | Dr Teh Tze Chen Kevin

1. The disciplinary proceedings arose from a complaint by one patient to the SMC. The Complaints Committee (CC) had initially issued a letter of warning to Dr Teh. The patient appealed to the Minister for Health, who referred the matter to the DC for a formal inquiry.

2. Dr Teh contested all 6 charges alleging professional misconduct under Section 45(1)(d) of the MRA (Cap.174) (2004 Ed.) in relation to the care and management of the patient. The six charges faced by Dr Teh were set out as follows:

   (a) That Dr Teh was in wilful neglect of his duties to the patient when he prescribed and thereby allowed the Patient to consume Augmentin, a medication containing Amoxycillin which the patient was allergic to ("First Charge").

   (b) That Dr Teh failed to act in the best interests of the patient when he proceeded with the Vaser LipoSelection treatment ("Procedure") on the patient after he realised that the patient had consumed Augmentin ("Second Charge").

   (c) That Dr Teh had failed to disclose to the patient that he was going to administer Promethazine to treat a potential allergic reaction to Amoxycillin ("Third Charge").

   (d) That Dr Teh had grossly mismanaged the care of the patient after he performed the Procedure on the Patient ("Fourth Charge").

   (e) That Dr Teh falsified or caused to be falsified the patient's medical records by stating that the Promethazine administered to the patient at the start of the Procedure was diluted, when it was in fact undiluted ("Fifth Charge").

(f) That Dr Teh falsified or caused to be falsified the patient's medical records by stating that the patient's allergy to Amoxycillin was ascertained at the consultation on 12 March 2009, when the patient's allergy to Amoxycillin was in fact only ascertained on the date of the Procedure on 17 March 2009 ("Sixth Charge").

3. At the conclusion of the Inquiry, the DC convicted Dr Teh on the First to Third Charges as well as the Sixth Charge. The DC acquitted Dr Teh of the Fourth and Fifth Charges.

4. In relation to the First Charge, the DC found that Dr Teh did not, at a consultation involving the patient on 12 March 2009, take a proper medical history recording the patient's allergy to Amoxycillin. No instructions were given to the nurses prior to or on 17 March 2009 with respect to prescribing an alternative medication to Amoxycillin.

5. The DC noted that while there was also a series of process errors on the part of the clinic staff and nurses, Dr Teh, as the presiding doctor, was not released from overall responsibility and had the responsibility to design and implement an effective system and protocol for administering medicines that would safeguard the health and safety of his patients. The DC was of the view that Dr Teh failed to live up to this standard required of him.

6. Accordingly, while the DC found that while Dr Teh was not solely to blame, his omissions materially contributed to the patient being prescribed Augmentin, and duly convicted him on the First Charge.

7. In relation to the Second Charge, it was not disputed that Dr Teh did not tell the patient that he had been given Augmentin, and chose instead to observe the Patient for any signs or symptoms of allergy. After the observation, Dr Teh administered Promethazine to counteract any possible allergic reaction the patient might have. Given that the Procedure was elective and cosmetic in nature, Dr Teh ought to have refrained from taking any risk.

Disciplinary Inquiries

8. The DC was of the opinion that Dr Teh's failure to disclose that Augmentin had been given, to advise the patient of the risk factors associated with continuing with the Procedure and to give the patient an informed choice about continuing with the Procedure amounted to professional misconduct and duly convicted him of the Second Charge.

9. In the DC's view, the Third Charge was related to the Second Charge because they formed part of the same sequence of events, insofar as the administration of Promethazine was due to the consumption of Augmentin. It was not in dispute that Dr Teh did not inform the Patient that "Promethazine" would be given. The DC found that the crux of the matter was that Dr Teh had failed to inform the patient about the administration of both Augmentin and Promethazine. This was a critical issue of informed consent, which was expected to be notated in the case notes, and Dr Teh's failure to make this disclosure amounted to professional misconduct and Dr Teh was accordingly guilty of the Third Charge.

10. In relation to the Fourth Charge, the DC found that Dr Teh had taken follow up steps when the patient attended a consultation on the day following the Procedure. Dr Teh had also instructed his nursing staff to regularly follow up with the patient, and the patient had given some indication that the situation was under control. Although it was possible to say that Dr Teh's follow up had not been entirely satisfactory, the DC dismissed the Fourth Charge as it was unable to conclude beyond a reasonable doubt that Dr Teh had grossly mismanaged the care of the Patient.

11. On the evidence available to the DC in relation to the Fifth Charge, while the DC noted that Dr Teh's record-keeping left a lot to be desired, there was a certain amount of uncertainty surrounding Dr Teh's administration of the undiluted Promethazine. In the circumstances, the DC dismissed the Fifth Charge as it was unable to conclude beyond a reasonable doubt that Dr Teh had falsified or caused to be falsified the patient's medical records in respect of this issue.

12. In relation to the Sixth Charge, the DC found that Dr Teh had tampered with the case notes by recording the patient's allergy history without making it clear that it was only written on 17 March 2009 (or such other date), thereby causing the case notes to reflect that the patient's allergy to Amoxycillin had been ascertained on 12 March 2009 when it had only been discovered later. As such, it was to that extent, misleading. The DC found that Dr Teh's failure to annotate exactly when the allergy was recorded was blameworthy, as his action in attempting to create the impression that he made the entry on 12 March 2009 was part of a cover-up and plan to divert the blame to the nurses. The retrospective insertion of the patient's allergy history gave the erroneous impression that it was written contemporaneously at the initial consultation on 12 March 2009 when it was not. This inaccuracy was deliberately perpetrated as part of Dr Teh's strategy of self-preservation and blame-shifting, and the DC found Dr Teh guilty of professional misconduct under the Sixth Charge.

13. On the matter of sentence, the DC noted that although Dr Teh had made a series of misjudgements which ultimately culminated in him dishonestly trying to cover his tracks, on the specific facts of the case, leniency ought to be shown in view of the compelling mitigating factors and the fact that Dr Teh was a young doctor who was just starting out in private practice who had made a clinical mistake which had caused him to panic. Accordingly, taking all the circumstances into consideration, including Dr Teh's mitigation plea, the DC ordered that Dr Teh be censured and fined the sum of $10,000, and to give a written undertaking to the SMC to abstain in future from the conduct complained of in the Sixth Charge or any similar conduct. He was also ordered to pay 70% of the costs of, and incidental to, the disciplinary proceedings.

Disciplinary Inquiries

(E) BREACH OF SMC's ETHICAL CODE AND ETHICAL GUIDELINES

Case 11 | Dr Pang Ah San

1. The Inquiry arose out of a complaint to the SMC by the MOH which was the result of two emails that the MOH received. After an investigation by the CC, Dr Pang was charged with 3 counts of professional misconduct under Section 45(1)(d) of the MRA (Cap. 174) (2004 Ed.) for providing treatments that were not generally accepted by the profession outside the context of a formal and approved clinical trial, in breach of Section 4.1.4 of the SMC's ECEG.

2. These treatments concerned the insertion of a "loop" percutaneous endoscopic gastrostomy tube ("Loop PEG Tube") in 3 patients (the "Treatments"). A Loop PEG Tube is an external feeding device inserted directly into the stomach and used by patients who are unable to swallow.

3. The three charges preferred against Dr Pang were as follows:

   (a) Dr Pang had recommended and carried out the insertion of a Loop PEG Tube for the three (3) Patients outside the context of a formal and approved clinical trial ("First Charge");

   (b) The Loop PEG Tube was a novel device in that it differed from the normal percutaneous endoscopic gastrostomy tube ("PEG Tube") in terms of design and inserted position, and was therefore not a device that was generally accepted by the profession ("Second Charge"); and

   (c) That Dr Pang was therefore in breach of Section 4.1.4 of the ECEG which provides, amongst other things, that a doctor shall not offer to a patient remedies that are not generally accepted by the profession except in the context of a formal and approved clinical trial ("Third Charge").

4. At the conclusion of the Inquiry, Dr Pang was found guilty of all 3 Charges.

5. The DC rejected Dr Pang's argument that Section 4.1.4 of the ECEG did not apply to him. The DC found that Section 4.1.4 of the ECEG, in both letter and spirit, was binding and applicable to all doctors. Specifically, Section 4.1.4 of the ECEG applied to the Treatments, especially considering that the Treatments were an invasive insertion of a device which involved an unknown and potentially high level of risk.

6. The DC also found that the Treatments were not generally accepted by the medical profession, and were therefore required to have been conducted in the context of a formal and approved clinical trial. In coming to this conclusion, the DC made the following findings:

   (a) The Treatments were significantly different from the standard treatment using the PEG Tube in terms of design, methodology and insertion. The Loop PEG Tube was a novel device as there was a potential for rotation of the tube and the necessity of a double stoma also created significant differences, and added new and unknown risks into the equation.

   (b) There was no positive act of acceptance from the medical profession, such as scientific affirmation, in respect of the Treatments. It could not be said that the Treatments were generally accepted by the medical profession. In fact, Dr Pang conceded that the Loop PEG Tube was unique and had never, to his knowledge, been used by another doctor previously. In addition, there was no medical literature published on the use of the Loop PEG Tube at the time that Dr Pang performed the Treatments.

   (c) The Treatments were considered research and not therapy. The DC rejected Dr Pang's contention that the Treatments were administered in the best interests of the Patients, and instead, found that Dr Pang had performed the Treatments with the motive of gathering data to validate the Loop PEG Tube as a form of treatment. In any event, there was no evidence to suggest that the standard treatment using the PEG Tube was wanting or ineffective.

Disciplinary Inquiries

7. The DC accordingly concluded that Dr Pang's conduct amounted to professional misconduct as he had intentionally and deliberately breached his ethical obligations as set out in the ECEG. The DC found that Dr Pang knew that the Treatments significantly differed from the standard treatment using the PEG Tube and were not generally accepted by the profession. Further, Dr Pang was aware of the process necessary to obtain approval for the conduct of a clinical trial to perform the Treatments, but had not sought to obtain such approval.

8. In sentencing Dr Pang, the DC took into account the following aggravating factors:

   (a) Dr Pang's complete lack of remorse for his actions. Dr Pang had already been subject to a prior DC inquiry into his use of the Loop PEG Tube under circumstances similar to those of the Treatments and was found guilty of the same. Dr Pang appealed the DC's decision, which was subsequently upheld by the Court of Three Judges. Notwithstanding this, Dr Pang chose to reprise the same arguments that he had raised in the appeal before the DC even though they had previously been unsuccessful twice.

   (b) Dr Pang had a commercial interest in performing the Treatments. Shortly before he performed the treatment on the first patient, Dr Pang filed an application for the patent of a device which was, for all intents and purposes, the Loop PEG Tube. Further, Dr Pang's usage of the Loop PEG Tube was never in a life-or-death situation and there was no independent evidence that the standard treatment using the PEG Tube was ineffective.

   (c) Dr Pang's offering of the Treatments to the Patients was not necessarily in their best interest. The trust of the Patients and their families where they provided consent, had been accordingly abused.

   (d) The Patients had significantly more lengthy stays in hospital after their procedures when compared with patients who had the standard treatment using the PEG Tube.

(e) It was reckless and highly experimental to use the Loop PEG Tube on the first patient, which was the first ever case where the Loop PEG Tube was used on a patient.

(f) Dr Pang knew at all material times the process necessary to obtain approval for a clinical trial, yet intentionally chose not to adhere to the ethical requirements governing treatments that are not generally accepted. This showed the deliberateness of Dr Pang's misconduct, which was of grave concern.

(g) Notwithstanding that Dr Pang had clear knowledge that his conduct pertaining to the Treatments was under review, he defiantly continued to offer and then perform the Treatments.

(h) After a formal inquiry had been directed into Dr Pang's conduct vis-a-vis the Treatments, Dr Pang published an article which made reference to the use of the Loop PEG Tube on another unnamed patient, indicating his brazen disregard for the disciplinary process and the ECEG.

9. Having reviewed the relevant circumstances, the DC ordered that Dr Pang be suspended from practice for a period of 6 months in total, being a suspension of a period of 3 months for each Charge, with the First and Second Charges to run consecutively and the Third Charge to run concurrently with the Second Charge. The DC also ordered that Dr Pang be censured and that he give a written undertaking to the SMC that he will not be engaged or offer any treatment plan or treatment which includes the insertion of the Loop PEG Tube or any variation thereof outside the context of a formal and approved clinical trial unless he has obtained a waiver or exemption from the need to obtain such approval to use the same on patients from the appropriate authorities. Further, Dr Pang was ordered to provide a written undertaking to the SMC to comply with the provisions of the ECEG, and any future prevailing ethical guidelines. The DC also ordered that Dr Pang pay a penalty of $10,000 and to pay the full costs and expenses of and incidental to the inquiry proceedings on an indemnity basis.

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10. The DC indicated that it ordered costs on an indemnity basis due to Dr Pang's wilful and deliberate wasting of time and costs. The DC was of the view that many of Dr Pang's arguments were doomed to failure in light of the prior DC's decision which was affirmed by the Court of Three Judges, and his temerity in adopting this approach was a callous disregard for the decision in Pang v SMC and the disciplinary process as whole. In addition, the DC took into consideration Dr Pang's general attitude towards the proceedings which they found to be insolent and recalcitrant. Dr Pang's letters to counsel for the SMC and some of his submissions contained offensive and objectionable remarks which far exceeded the bounds of proprietary and produced an inordinate amount of additional and unnecessary work for SMC's counsel and introduced an unsavoury tone that is unacceptable and unbefitting the man and the noble profession he served.

Case 12 | Dr Looi Kok Poh

1. The Inquiry arose out of a complaint to the SMC by one of Dr Looi's patients.

2. The SMC preferred 3 charges against Dr Looi. The substance of the charges were as follows:

    (a) He had acted in breach of Section 4.2.2. (Informed Consent) of the SMC's ECEG in that he failed to obtain the patient's consent, including the benefits, risks, possible complications and alternatives, before performing a surgical procedure known as "Ulnar Neurolysis and Repair" ("the surgical procedure") on the patient's right hand and wrist on 26 April 2006.

    (b) He had acted in breach of Section 4.1.2 (Medical Records) of the SMC's ECEG in that he had falsified the medical records pertaining to his consultations with the patient in the period from 19 April 2006 to 18 July 2006 to suggest that informed consent for the surgical procedure had been given and that there had been a discussion of the treatment options available to the patient. He had also failed to retain his original set of medical records such that the veracity of the documented entries pertaining to how the patient's condition was diagnosed and treated could not be verified and had instigated, aided and/or abetted a staff nurse

of the Hospital to falsify the patient's medical records kept by the Hospital in relation to the patient's admission, including the patient's original Consent Form pertaining to the surgery; and

(c) He had acted in breach of Section 4.1.1.5 (Duty of Care) of the SMC's ECEG in failing to provide competent and/or appropriate care to the patient during his consultation with and treatment of the patient in the period from 19 to 26 April 2006 and by failing to provide appropriate and timely investigations and management of the patient's condition prior to and during the surgery on 26 April 2006.

3. In relation to sentencing, the DC noted that Dr Looi's offences, whether taken individually or together, betray the trust reposed in him by the patient individually as well as by society as a whole, and seriously undermined public confidence in the medical profession. Quite apart from having breached the standards of medical competence and professionalism which were expected of him, Dr Looi's instructions to a nurse to alter the patient's original consent form to reflect that the patient had consented to the procedure when no such consent had been given, was objectionable and repugnant and compromised, if not corrupted, the nurse's ethical conduct. In so doing, Dr Looi had flagrantly violated the standards of probity and moral integrity which were expected of doctors who were permitted to practice medicine and his actions were nothing short of dishonest. The DC noted that it was therefore incumbent for it to send a strong message that such misconduct was totally unacceptable and intolerable and that the sentence imposed ought to reflect this message.

4. The DC also took into account the mitigating factors, including the fact that:

(a) Dr Looi was now remorseful, had learnt his lesson and had pleaded guilty;

(b) Dr Looi had an unblemished record and that this was the first time he had ever been involved in professional disciplinary proceedings;

(c) Dr Looi had performed various charitable works and made contributions to society by his participation in various mission works at his own personal time and expense;

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(d) Dr Looi had already been subjected to legal proceedings in Court which were commenced by the patient; and

(e) Dr Looi's accreditation and privileges at Gleneagles Hospital, Mount Elizabeth Hospital and Parkway East Hospital had already been revoked.

5. Having reviewed the considerations set out above, the DC ordered that Dr Looi be suspended from practice for a period of 12 months, be censured and that he give a written undertaking to the SMC that he would abstain in future from the conduct complained of. Dr Looi was also ordered to pay a penalty of $10,000 and to pay the costs and expenses of and incidental to the proceedings.

Case 13 | Dr Goh Min Yih Peter

1. The disciplinary proceedings arose out of a complaint from the MOH to the SMC.

2. Dr Goh faced 2 charges of professional misconduct under the MRA (Cap.174). He contested both charges. At the end of the inquiry, the DT dismissed one charge and convicted Dr Goh of the other charge. The charge he was convicted of alleged that he had performed "SCARLESS Laser EyeBag Removal" ("EyeBag Surgery"), a blepharoplasty procedure, on his patients even though he was not qualified to do so. In this regard, under the Guidelines on Aesthetic Practices for Doctors which took effect from 1 November 2008 ("Guidelines"), only plastic surgeons or ophthalmologists trained in oculoplasty are allowed to perform blepharoplasty.

3. In Dr Goh's defence, he canvassed the following arguments:

(a) That the EyeBag Surgery that he performed was not blepharoplasty under the Guidelines;

(b) That the definition of blepharoplasty under the Guidelines was ambiguous;

(c) That he honestly believed that the EyeBag Surgery was not blepharoplasty and this view was supported by medical literature and his colleagues; and

(d) That the Guidelines were not law.

4. The DT found that the EyeBag Surgery was undisputedly blepharoplasty based on their review of medical literature and the evidence of the Prosecution and Dr Goh's expert witnesses. Dr Goh had argued that the Eyebag Surgery utilised the transconjunctival approach whilst traditional blepharoplasty utilised the transcutaneous approach. The DT found that while different methods might be employed, e.g. method of incision, the use of different methods did not alter the nature of the underlying procedure.

5. Dr Goh's argument that the Guidelines were ambiguous was also found to be unmeritorious. The DT noted that the lack of a definition in the Guidelines did not entitle a medical practitioner to ascribe any definition that he might deem appropriate.

6. The DT further observed that if a medical practitioner wanted to carry out a particular procedure and was unsure as to whether that procedure was regulated by the Guidelines, rather than to run the risk of running afoul of the Guidelines, the onus was on him to seek clarification from the SMC as the regulating authority. This, the DT noted, Dr Goh failed to do.

7. The DT also found that considering his experience and seniority as a general surgeon, Dr Goh ought to have some working knowledge of blepharoplasty, contrary to his claims that he did not. The DT further found that Dr Goh did not take sufficient care to conduct his research prior to commencing the EyeBag Surgery procedure.

8 In addition, Dr Goh was also not able to adduce evidence from his colleagues whom he claimed had shared his views that the EyeBag Surgery is not blepharoplasty. Such a claim by Dr Goh was also contradicted by records of the procedure in the clinic documenting the procedure as "*Transconjunctival Blepharoplasty*".

9. The DT was also of the view that it was misguided of Dr Goh to rely on the fact that there were other practitioners carrying out the procedure in breach of the Guidelines to justify his conclusion that the procedure was not regulated. The DT cautioned that Guidelines issued by the regulating authorities were often necessary to address a proliferation of undesired practices by medical practitioners, often driven by profit, and the medical profession must be on its guard against attempts by practitioners to subvert the regime of regulation.

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10. The DT also rejected Dr Goh's argument that the Guidelines were not law. The DC highlighted that the Guidelines were drafted by the SMC in consultation with the College of Family Physicians and the Academy of Medicine, Singapore, and represented a balance between the regulation of aesthetic practices on one hand, and the carrying out of such practices by medical practitioners on the other. Given that the objective of such Guidelines was the protection of the public from being subject to medical treatment by practitioners without the requisite training, medical practitioners must adhere to the Guidelines and any breach may result in disciplinary actions by the SMC. It was for those reasons that Dr Goh was found guilty of the performing EyeBag Surgery even though he was not qualified to do so.

11. At the conclusion of the Inquiry, after considering the mitigating factors including the fact that there was no evidence of harm to any of the patients that underwent the Eyebag Surgery by Dr Goh, the DT ordered that Dr Goh pay a penalty of $15,000; be censured, to give a written undertaking to the SMC that he would not engage in the conduct complained of and any similar conduct; and to pay 70% of the costs and expenses of and incidental to the disciplinary proceedings.

Case 14 | Dr Tan Yew Weng David

1. The disciplinary proceedings arose out of a letter from the MOH to the SMC which brought to the attention of the SMC an advertisement feature in the TODAY newspaper dated 29 July 2010 ("the Advertisement"). MOH noted that Dr Tan might have contravened Section 4.5.1.2 ("Association with non-medical companies or non-medical products or services") and Section 4.5.2 ("Association with promotion of vitamins, tonics, health and nutrition supplements") of the SMC's ECEG by associating himself with the promotion of "Reduze" that was distributed under the company name "Avenza".

2. Dr Tan faced one charge of professional misconduct under the MRA (Cap.174) for breaching Section 4.5.1.2 of the SMC's ECEG. Dr Tan pleaded guilty to the charge and the DT convicted him accordingly under Section 53(1)(c) of the MRA (Cap.174).

3. The DT noted that in its Accounting and Corporate Regulatory Authority ("ACRA") Company Profile, Dr Tan was identified as a director of Avenza. It was not disputed that Avenza was a non-medical company and that Reduze was a non-medical product which was not licensed by the Health Sciences Authority.

4. The DT opined that in causing and/or allowing the abovementioned statement and claims in the Advertisement to be made, Dr Tan had failed to ensure that the Advertisement did not include any reference to his professional qualifications as a medical practitioner. In the circumstances, the DT concluded that Dr Tan had failed to separate his non-medical business (as a director of Avenza and who was promoting the sale of the Product) from his medical qualifications and medical practice such that the public would not be misled into believing that the Product was medically beneficial or is being endorsed by a doctor.

5. In mitigation, Counsel for Dr Tan submitted the following:

   (a) Dr Tan was relatively new to the non-medical product business when he allowed the publication of the Advertisement;

   (b) He did try to take precautions by consulting the SMC's ECEG at the material time;

   (c) He thought he had dutifully complied with the said Section 4.5.1.2 by not referring to his academic qualifications and details of his clinic where he practised, all of which did not find expression or reference in the Advertisement;

   (d) He had no intention at all to mislead or deceive anyone with any of the Advertisement contents; and

   (e) There was no evidence of harm to the public by the Advertisement or their consumption of Reduze.

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6. In determining the appropriate penalties to be meted out on Dr Tan, the DT made the following observations:

   (a) While the DT agreed that Dr Tan did not make reference in the Advertisement to his academic qualifications and details of his clinic where he performed medical practice, Dr Tan made concerted and repeated references to the fact that he was a "Medical" Director in the Advertisement;

   (b) Read in the context of the Advertisement, Dr Tan's intent in including the word "Medical" to attach to his role as a Director of Avenza was evidently clear. The addition of the word "Medical" gave readers of the Advertisement the impression that the product would have been safe for use, medically beneficial, and had been endorsed by a physician. In fact, the ACRA search merely identified Dr Tan as a director of Avenza and not "Medical Director". The DT was inclined towards the view that the decision to add the word "Medical" was pre-meditated and calculated to leverage on his professional qualification as a medical practitioner. It was this mischief that the DT should mete out an appropriate sentence against Dr Tan;

   (c) The DT agreed with both solicitors that there did not appear to be any SMC case precedent directly on point with respect to the matter before the DT, i.e. one where the alleged breach was that of Section 4.5.1.2. The DT acknowledged that Dr Tan's offending conduct was not as egregious as the precedent cases cited;

   (d) The DT noted that this was Dr Tan's first offence; and

   (e) Compared against the backdrop of the precedent cases, the DT found that Dr Tan's offending conduct was at the lower end of the spectrum i.e. not as serious as the precedents cited. The DT was of the view that Dr Tan took a pre-meditated and calculated move to draw attention to the fact that he was a medical practitioner in the advertisement endorsing a product thus contravening the guidelines. There was clearly an intention to use his medical qualification to benefit himself by swaying potential consumers to purchase the product. In this regard, while a

monetary penalty instead of a suspension will be sufficient to deter such conduct, the DT did not think that the monetary penalty imposed should be any lower than $5,000. As the motivation for the committing of the breach was for financial gain, it would be a mockery of the system if the penalty imposed did not adequately reflect the medical profession's clear disapproval of such behaviour.

7. At the conclusion of the Inquiry, after considering the mitigating factors, the DT ordered that Dr Tan pay a penalty of $5,000, be censured, to give a written undertaking to the SMC that he would not engage in the conduct complained of and any similar conduct; and to pay the costs and expenses of and incidental to the disciplinary proceedings.

(F) EXCESSIVE / INAPPROPRIATE PRESCRIPTION OF DRUGS

Case 15 | Dr Ng Teck Keng

1. The disciplinary proceedings arose from a complaint submitted to the SMC that Dr Ng had inappropriately prescribed Dormicum, a highly dependence-forming hypnotic drug (benzodiazepine) to the complainant's son ("the Patient") for a period of 7 years from 23 March 2005 to 31 July 2012. The complainant indicated that the Patient was at that time undergoing treatment at the Psychiatry Department at the Singapore General Hospital.

2. Dr Ng faced one charge of professional misconduct for failing to exercise due care in the management of the patient. Dr Ng pleaded guilty to the charge and the DT accordingly found him guilty of professional misconduct under Section 53(1)(d) of the MRA (Cap.174).

4. The DT noted that there were several aggravating factors in this case. First, Dr Ng had inappropriately prescribed Dormicum to the Patient for a very long period of time exceeding 7 years to feed the patient's addiction. Second, Dr Ng had prescribed a huge quantum of Dormicum to the Patient, namely, a total of 80 tablets of Dormicum 15 mg on 8 occasions within a 5-month period between 5 March 2012 and 31 July 2012.

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5. The DT was of the view that as physicians were empowered to decide the dispensation of such drugs, their authority must be exercised with extreme prudence and caution. If misapplied, the consequences may be dire as was the case here with the Patient being warded in the Intensive Care Unit at a local hospital for overdose.

6. In determining an appropriate sanction, the DT also considered several mitigating factors, including Dr Ng's personal mitigating factors. The DT also noted that Dr Ng had elected to plead guilty to the charge at an early stage of the proceedings and thus gave him the full credit for his remorse. From the evidence adduced, the DT was also satisfied that Dr Ng was not motivated by financial gain in prescribing the hypnotic drug to the patient. For these reasons, DT exercised its discretion not to impose a monetary penalty.

7. In the circumstances, upon taking the evidence and mitigating factors into consideration, the DT ordered that Dr Ng be suspended for a period of 4 months, be censured, give a written undertaking to the SMC that he would not engage in the conduct complained of, or of any similar conduct; and to pay the costs and expenses of and incidental to the proceedings.

Case 16 | Dr Boon Seng Poh

1. The disciplinary proceedings arose from a complaint by the MOH to the SMC.

2. Dr Boon pleaded guilty to 15 charges of professional misconduct for failing to exercise due care in the management and/or treatment of his patients relating to the inappropriate prescription of hypnotics, with a further 3 charges of a similar nature being taken into consideration by the DT for the purposes of sentencing.

3. The charges in question pertain to various instances on the part of Dr Boon of inappropriate prescription of hypnotics to his patients in breach of the SMC's ECEG, failure to maintain in the patients' medical records sufficient details as to the need for concurrent prescription of hypnotic medication and the manner in which such patients were supposed to consume the two different hypnotics and the failure to treat his patients in consultation with a medical specialist or failing to refer his patients to a medical specialist and/or a psychiatrist for further and/or joint management.

4. In arriving at its decision in relation to the sentence to be meted out to Dr Boon, the DT also considered the submissions on the appropriate sentence by Dr Boon's counsel and the SMC's counsel as well as his remorsefulness and early plea of guilt, his efforts to taper his patients off the hypnotic medication and his contributions to the society, the medical profession and good testimonials produced by his patients.

5. Having reviewed all circumstances of the case, the DT ordered that Dr Boon be suspended from medical practice for a period of 3 months; pay a penalty of $5,000; be censured, give a written undertaking to the SMC that he will not engage in the conduct complained of or any similar conduct; and to pay the costs and expenses of and incidental to the proceedings.

(G) OUTRAGE OF MODESTY / SEXUAL RELATIONSHIP WITH PATIENT

Case 17 | Dr Wong Kee Miew Solomon

1. The disciplinary proceedings arose from a complaint lodged by the Institute of Mental Health (IMH) to the SMC in relation to an allegation by Dr Wong's former patient at IMH ("the Patient") that Dr Wong had carried on a sexual relationship with her until February 2012.

2. Dr Wong faced one charge of misusing his professional position to pursue and establish an improper relationship with the Patient who was under his care during the period from 4 April 2011 to 14 October 2011 and for entering into and maintaining such relationship with the Patient from November 2011 to February 2012. Dr Wong pleaded guilty to the charge before the DT and was duly convicted.

3. In determining the appropriate sentence, the DT noted that the misconduct had taken place when the Patient was under his care and agreed that the misconduct in this case was particularly grave as it brought disrepute to the medical profession.

4. However, the DT also considered Dr Wong's exceptional mitigating factors and also gave full credit to Dr Wong for his early plea of guilt and accepted that he was genuinely remorseful in light of the positive steps he had taken

since, for undergoing therapy and counselling and attending a course on "Maintaining Proper Boundaries". Having considered these matters, the DT was of the view that the matter did not warrant a removal from the Register.

5. In the premises, the DT concluded that a period of suspension, coupled with a censure, was warranted for an offence of this nature. The DT accordingly ordered that Dr Wong be suspended from medical practice for a period of 24 months, be censured, provide a written undertaking to the SMC that he would not apply for registration of any form with the SMC during the period of the suspension and that he would abstain in future from the conduct complained of and any similar conduct. Dr Wong was also ordered to pay the costs and expenses of and incidental to the disciplinary proceedings.

(H) FITNESS TO PRACTISE

Case 18 | Medical Practitioner's name removed from Register of Medical Practitioners

1. This inquiry had arisen out of a complaint suggesting that a medical practitioner who had previously been declared by the High Court to be "of unsound mind and incapable of managing herself and her affairs" under the Mental Disorders and Treatment Act had been attempting to self-prescribe medication in a manner which suggested that she may have been in possible jeopardy.

2. The matter was referred to the Health Committee for consideration of whether the medical practitioner's fitness to practice was impaired by reason of her medical condition. Having considered the matter, the Health Committee concluded that her fitness to practise was so impaired by reason of her medical condition and recommended for her name to be removed from the Register of Medical Practitioners. The SMC after considering such recommendation, removed the medical practitioner's name from the Register of Medical Practitioners.

I) CASES ON APPEAL

Appeal Case 1 | Dr Amaldass Narayana Dass

1. The Inquiry arose out of a complaint to the SMC by one of Dr Dass' patients (the "Complainant"). The complaint pertained to an open rhinoplasty (the "Procedure") that was performed on the Complainant by Dr Dass, as well as the attendant pre- and post-operative management provided by Dr Dass (the "Complaint").

2. Dr Dass faced one charge of professional misconduct under Section 45(1)(d) of the MRA (Cap.174)(2004 Ed.) for failing to discharge his duty of care in the conduct of the pre-operative, intra-operative and post-operative management of the Complainant (the "Charge"). The particulars of the Charge are, inter alia, that Dr Dass:

   (a) failed to adequately explain the risk and complications of the Procedure to the Complainant before offering to perform the Procedure;

   (b) failed to ensure that the Complainant was effectively sedated before commencing performance of the Procedure, and failed to halt the Procedure and/or provide appropriate pain relief despite the Complainant indicating that he was not properly sedated;

   (c) left a vestibular dressing in the Complainant's nasal cavity without informing him of its presence;

   (d) left remnants of a knotted thread in the Complainant's glabella region; and

   (e) subsequently performed a second open rhinoplasty but failed to remove the implant despite overwhelming evidence of infection.

3. Dr Dass had initially claimed trial to the charge but during the course of the Inquiry, elected to plead guilty. He was duly convicted by the DC.

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4. In its Grounds of Decision, the DC observed that doctors must maintain, and be held to, the highest and noblest standards of professional competence and ethical conduct. The DC also noted that it was the expectation, and indeed presumption, that doctors would relentlessly, uncompromisingly and unfailingly defend, uphold and adhere to these standards that formed the foundation of the public's trust and confidence in the medical profession. It was this expectation and presumption that underpinned the high and enviable esteem in which the medical profession is held by the public.

5. The DC found that Dr Dass had failed to uphold those standards of professional competence which were to be expected of him. He not only failed to discharge his duty of care to the Complainant, but did so to such an extent or in such a manner that it constituted professional misconduct.

6. The DC also found it significant that Dr Dass failed to discharge his duty of care at the pre-operative stage, the intra-operative stage, as well as the post-operative stage of the Procedure. It noted that it was more reprehensible when a doctor failed to discharge his duty of care at all of the aforesaid three stages of a surgical procedure, than if he were to fail to do so in only one aspect or at only one stage of a surgical procedure. In the DC's view, the very extent of Dr Dass' misconduct would undermine public confidence and trust in the medical profession.

7. In sentencing Dr Dass, the DC took into account the following:

   (a) Dr Dass' involvement in social and volunteer group activities with the disabled, and his voluntary work teaching children at the Ramakrishna Mission and his provision of medical care for the monks at the Ramakrishna Mission, providing medicine at his own expense;

   (b) The fact that Dr Dass was no longer practising, and had undertaken that he would not again practise aesthetic medicine, and that he was presently practising emergency medicine at Khoo Teck Puat Hospital where, based on the many testimonials furnished to the DC, he appeared to be doing good and valuable work; and

(c) The fact that Dr Dass had pleaded guilty, although the DC noted that this mitigating factor was somewhat diluted by the fact that he had done so at a very late stage of the Inquiry.

8. Having reviewed the relevant circumstances and having taken into account the mitigating factors of the case, the DC ordered that Dr Dass be suspended from practice for a period of 4 months, be censured and that he give a written undertaking to the SMC that he would abstain in future from the conduct complained of. Dr Dass was also ordered to pay a penalty of $5,000 and to pay the full costs and expenses of and incidental to the inquiry proceedings.

9. Dr Dass filed an appeal to the High Court in respect of the DC's decision on sentence and costs. The appeal was heard before the Court of Three Judges on 11 November 2014, which dismissed the appeal and upheld the DC's decision.

Appeal Case 2 | Dr Lee Kim Kwong Daniel

1. The inquiry arose from a complaint by a patient against Dr Lee for alleged mismanagement of the patient during a lower segment caesarean section surgery, particularly with respect to the manner in which he had determined if the patient was under anaesthesia and how he had responded when the patient complained of pain.

2. Dr Lee faced a single charge of professional misconduct under Section 45(1)(d) of the MRA (Cap. 174) (2004 Ed.) for performing a lower segment caesarean section ("the Procedure") on his patient without ensuring that the anaesthesia had taken full effect, thereby causing pain and distress to the patient. At the end of the Inquiry, the DC found Dr Lee guilty of professional misconduct.

3. The patient had been scheduled to undergo the Procedure on 17 August 2010 at 0800 hours at Mount Alvernia Hospital for her second pregnancy.

4. Prior to the Procedure, the anaesthetist in charge administered epidural anaesthesia to the patient, which required at least 15 to 20 minutes to take effect.

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5. After Dr Lee entered the operating theatre, the patient informed him that she still had some feeling in her leg. Dr Lee acknowledged this. Shortly after, at or around 0820 hours, Dr Lee made a cut on the patient's abdomen, without testing whether the epidural anaesthesia had taken effect. This caused the patient to scream out in pain. However, Dr Lee proceeded with the Procedure. This necessitated the anaesthetist to administer a gas mixture of oxygen and nitrous oxide for about a minute to sedate the patient.

6. Dr Lee contended that he had started the Procedure at least 20 minutes after the epidural anaesthesia had been administered. The timing of when the epidural anaesthesia was administered was in dispute.

7. The DC carefully considered his explanation and the witnesses' evidence and decided that the exact time that the epidural anaesthesia had been administered was not relevant. The DC was of the view that regardless of when the epidural anaesthesia was administered and regardless of whether the anaesthetist gave the go-ahead, it is the surgeon who ultimately had to test that the epidural anaesthesia was effective before commencing the Procedure.

8. Dr Lee also argued that he had made a scratch or a short superficial slit to test whether the epidural anaesthesia had taken effect, instead of a full surgical incision on the patient's abdomen. Dr Lee also contended that he had stopped the Procedure after the patient's scream, and had only continued with the Procedure when the patient was sedated.

9. The DC noted that the nurses and doctors present, including Dr Lee himself, agreed that the patient did, in fact, scream upon the cut. The patient was certainly in a lot of pain as evidenced in the sudden increase in her vital parameters at that particular time. It also could not be disputed that the cut made by Dr Lee penetrated the skin and fat layer, which caused pain and bleeding. The DC therefore found that Dr Lee failed to do the test and had instead made a caesarean-section incision instead of a scratch or short superficial slit on the patient's abdomen. Such an incision could not amount to an appropriate test, as it would defy all tenets of acceptable medical practice for a surgeon to conduct a test in this manner.

10. The DC further found that Dr Lee did not stop after the patient's scream, but had proceeded with the Procedure after the incision, and delivered the baby within 3 minutes after the patient screamed. Acceptable medical practice and standards would dictate that Dr Lee immediately stop the Procedure and carefully consider all circumstances, i.e. the patient's physical and mental well-being; and whether the anaesthetist recommended continuing under general anaesthesia. It was unacceptable for Dr Lee to have continued with the Procedure in such a rapid manner, considering it was not an emergency procedure, and that the patient was only sedated by the nitrous oxide gas mixture and might still experience pain although she might not be in a position to open her eyes and to vocalise her pain.

11. The DC found that Dr Lee's misconduct in this case was serious. The pain inflicted on the Patient was significant. When a practitioner, particularly one of the Dr Lee's experience and seniority, breaches so egregiously his duty of care to his patient, it inevitably had a deeply corrosive effect on the relationship of trust and confidence that subsists between the medical profession and the public.

12. Having reviewed the relevant circumstances and having taken into account the mitigating factors of the case, the DC ordered that Dr Lee be suspended from practice for a period of 9 months, fined a sum of S$10,000, give a written undertaking to abstain in future from such conduct and pay the costs and expenses of the disciplinary proceedings. The DC also ordered that its Grounds of Decision be published.

13. Dr Lee filed an appeal to the High Court in respect of the conviction and sentence. The appeal was heard before the Court of Three Judges on 9 May 2014. On appeal, the Court of 3 Judges was satisfied that the DC's conclusion was correct on the evidence that Dr Lee was guilty of the charge preferred against him. Accordingly, the Court of Three Judges dismissed the appeal against conviction. On the matter of the sentence, the Court of Three Judges reduced Dr Lee's suspension from a period of 9 months to 5 months. The Court of 3 Judges also ordered for Dr Lee pay to the SMC 80% of the costs of the appeal on a standard basis.

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Appeal Case 3 | Dr Ang Pek San Lawrence

1. The matter stemmed from a complaint by a patient against Dr Ang alleging professional negligence/incompetence for his management of the patient's labour and delivery of her child. The CC had issued a letter of advice to Dr Ang advising him to communicate better with patients. The complainant appealed to the Minister for Health against such decision and the Minister directed SMC to appoint a DC to hear and investigate the complaint.

2. As a result of this, Dr Ang faced four charges of professional misconduct under Section 45(1)(d) of the MRA (Cap. 174) (2004 Ed.) for failing to carry out a proper assessment of his patient within a reasonable time during her labour ("first charge"); for failing to inform and/or sufficiently explain to his patient the possible risks and indications associated with meconium-stained liquor revealed during her amniotomy, thereby failing to provide adequate information for the patient to make informed choices about her further medical management ("second charge"); for failing to arrange for another obstetrician to take over management of his patient when he was not available to do so ("third charge") and for failure to arrange for a neonatologist to be present at or be put on standby for the patient's delivery despite the presence of meconium-stained liquor accompanied by suspected foetal compromise ("fourth charge").

3. At the conclusion of the Inquiry in November 2013, the DC found that the first 3 charges were not proven against Dr Ang and accordingly dismissed them. The DC, however, found Dr Ang guilty of professional misconduct in relation to the fourth charge. On the matter of sentencing in relation to the fourth charge, the DC ordered that Dr Ang be suspended from practice for a period of 3 months, censured, give a written undertaking that he will not engage in the conduct complained of, or any similar conduct, and for Dr Ang to bear a proportion of the costs of the disciplinary proceedings.

4. Dr Ang filed an appeal to the High Court in respect of the conviction and sentence. On appeal, the Court of Three Judges in November 2014 reversed the decision of the DC and acquitted Dr Ang of the fourth charge. The Court also ordered SMC to pay the costs for the DC proceedings and appeal.

Financial Statements
For the financial year ended 31 March 2015

Audit Alliance LLP
Public Accountants and Chartered Accountants Singapore

SINGAPORE MEDICAL COUNCIL
(Constituted under the Medical Registration Act, Cap 174)

STATEMENT BY THE COUNCIL'S MANAGEMENT
For the financial year ended 31 March 2015

In our opinion:

(a) the accompanying financial statements of Singapore Medical Council (the "Council") as set out on pages **4** to **25** are properly drawn up in accordance with the provisions of the Medical Registration Act, Cap 174 (the "Act") so as to give a true and fair view of the state of affairs of the Council as at **31 March 2015** and of the results, changes in equity and cash flows of the Council for the year ended on that date

(b) at the date of this statement, there are reasonable grounds to believe that the Council will be able to pay its debts as and when they fall due; and

(c) nothing came to our notice that caused us to believe that the receipts, expenditure, and investment of monies and the acquisition and disposal of assets by the Council during the financial year have not been in accordance with the provisions of the Act.

The Council's Management has, on the date of this statement, authorised these financial statements for issue.

On behalf of the Council,

Prof. Tan Ser Kiat
President

A/Prof Pang Weng Sun
Chairman, Finance Committee

Singapore

Date: 10 June 2015

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Cap 174)

For the financial year ended 31 March 2015

Report on the Financial Statements

We have audited the accompanying financial statements of Singapore Medical Council (the "Council") set out on pages **4** to **25**, which comprise the statement of financial position of the Council as at **31 March 2015**, and the statement of comprehensive income, statements of changes in accumulated fund and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Medical Registration Act, Cap. 174 (the "Act") and Statutory Board Financial Reporting Standards ("SB-FRS"), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements are properly drawn up in accordance with the provisions of the Act and SB-FRS so as to present fairly, in all material respects, the state of affairs of the Council as at **31 March 2015**, and of the results, and changes in accumulated fund and cash flows of the Council for the year ended on that date.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SINGAPORE MEDICAL COUNCIL
(Constituted under the Medical Registration Act, Cap 174)
For the financial year ended 31 March 2015

Report on Other Legal and Regulatory Requirements

Management's Responsibility for Compliance with Legal and Regulatory Requirements

Management is responsible for ensuring that receipts, expenditure, investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Act. This responsibility includes implementing accounting and internal controls as management determines as necessary to enable compliance with the provisions of the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on management's compliance based on our audit of the financial statements. We conducted our audit in accordance with Singapore Standards on Auditing. We planned and performed the compliance audit to obtain reasonable assurance about whether the receipts, expenditure, and investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Act.

Our compliance audit includes obtaining an understanding of the internal control relevant to the receipts, expenditure, investment of moneys and the acquisition and disposal of assets; and assessing the risks of material misstatement of the financial statement from non-compliance, if any, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Because of the inherent limitations in any accounting and internal control system, non-compliances may nevertheless occur but not detected.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on management's compliance.

Opinion

In our opinion:

a) the receipts, expenditure, investment of moneys and acquisition and disposal of assets by the Council during the year are, in all material respects, in accordance with the provisions of the Act; and

b) proper accounting and other records have been kept by the Council, in accordance with the provisions of the Act.

Audit Alliance LLP
Public Accountants and Chartered Accountants
Singapore

Date: 10 June 2015

SINGAPORE MEDICAL COUNCIL
(Constituted under the Medical Registration Act, Cap 174)

STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2015

	Note	2015 S$	2014 S$
Income			
Application fees	5	**863,847**	880,685
Registration fees	6	**133,154**	124,550
Practising certificates	7	**3,448,777**	6,090,561
		4,445,778	7,095,796
Other Income			
Other fees	8	**27,685**	9,400
Finance income	9	**12,055**	11,731
Administrative income	10	**23,840**	43,162
Income from professional boards	11	**697,593**	673,762
Other income	12	**-**	6,375
		761,173	744,430
Total Income		**5,206,951**	7,840,226
Less: Expenditure			
Operating expenses	13	**1,037,080**	965,459
Administrative expenses	15	**6,696,219**	5,999,571
Other expenses	17	**81,034**	28,384
		7,814,333	6,993,414
(Deficit) / Surplus before grants and contribution to consolidated fund		**(2,607,382)**	846,812
Grants			
Grants received from Ministry of Health	24	**-**	19,260
(Deficit) / Surplus for the year before statutory contribution to consolidated fund		**(2,607,382)**	866,072
Statutory contribution to consolidated fund	18	**-**	-
Net (deficit) / surplus for the year, representing total comprehensive income for the year		**(2,607,382)**	866,072

The accompanying notes form an integral part of these financial statements.

SINGAPORE MEDICAL COUNCIL
(Constituted under the Medical Registration Act, Cap 174)

BALANCE SHEET
As at 31 March 2015

	Note	2015 S$	2014 S$
Non-current asset			
Plant and equipment	19	**299,144**	398,846
		299,144	398,846
Current assets			
Other receivables	20	**3,546,155**	3,257,683
Cash and cash equivalents	21	**7,283,293**	7,965,743
Fixed deposits with financial institutions	22	**3,068,329**	3,055,773
		13,897,777	14,279,199
Total assets		**14,196,921**	14,678,045
Equity			
Accumulated fund		**6,135,670**	8,743,052
Net equity		**6,135,670**	8,743,052
Non-current liabilities			
Fees received in advance	25	**1,022,192**	56,648
		1,022,192	56,648
Current liabilities			
Other payables and accruals	26	**2,323,740**	1,316,156
Fees received in advance	25	**3,483,028**	3,926,838
Grants received in advance	23	**715,704**	118,764
Provisions for contributions to consolidated fund		**516,587**	516,587
Total current liabilities		**7,039,059**	5,878,345
Total equity and liabilities		**14,196,921**	14,678,045

The accompanying notes form an integral part of these financial statements.

SINGAPORE MEDICAL COUNCIL
(Constituted under the Medical Registration Act, Cap 174)

STATEMENT OF CHANGES IN ACCUMULATED FUND

For the financial year ended 31 March 2015

	Accumulated Fund S$
2015	
Beginning of financial year	8,743,052
Total comprehensive income for the year	(2,607,382)
End of financial year	**6,135,670**
2014	
Beginning of financial year	7,876,980
Total comprehensive income for the year	866,072
End of financial year	8,743,052

The accompanying notes form an integral part of these financial statements.

SINGAPORE MEDICAL COUNCIL
(Constituted under the Medical Registration Act, Cap 174)

STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2015

	Note	2015 S$	2014 S$
Operating activities			
(Deficit) / Surplus before contribution to consolidated fund		**(2,607,382)**	866,072
Adjustments for:			
Grant income		-	(19,260)
Depreciation of plant and equipment	19	**101,669**	111,525
Finance income	9	**(12,055)**	(11,731)
(Deficit) / Surplus before working capital changes		**(2,517,768)**	946,606
Operating cash flows before working capital changes:			
Other receivables		**(288,473)**	(913,391)
Other payables and accruals		**2,126,259**	143,764
Cash flows (used in) / generated from operating activities		**(679,982)**	176,979
Investing activities			
Purchases of plant and equipment	19	**(1,967)**	(44,235)
Interest received		**12,055**	11,731
Increase in fixed deposits with original maturities over 3 months		**(12,556)**	(509,966)
Cash flows used in investing activities		**(2,468)**	(542,470)
Financing activities			
Government grants received		-	19,260
Cash flows generated from financing activities		-	19,260
Net decrease in cash and cash equivalents		**(682,450)**	(346,231)
Cash and cash equivalents at beginning of the year		**7,965,743**	8,311,974
Cash and cash equivalents at end of the year	21	**7,283,293**	7,965,743

The accompanying notes form an integral part of these financial statements.

1. General information

Singapore Medical Council ("the Council") was constituted under The Medical Registration Act, Cap. 174. Its principal place of business is located at 16 College Road, #01-01 College of Medicine Building, Singapore 169854.

The principal activities of the Council are to regulate and promote the interests of medical practitioners in Singapore.

2. Basis of preparation

2.1 Statement of compliance

The financial statements of the Council have been prepared in accordance with the provisions of the Medical Registration Act, Cap 174 ("the Act") and Statutory Board Financial Reporting Standards ("SB-FRS"). SB-FRS includes Statutory Board Financial Reporting Standards, Interpretations of SB-FRS and SB-FRS Guidance Notes as promulgated by the Accountant-General.

2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis except for certain financial assets and liabilities as disclosed in the accounting policies below.

2.3 Functional and presentation currency

The financial statements are presented in Singapore Dollars which is the Council's functional and presentational currency.

3. Significant Accounting Estimates and Judgements

Estimates, assumptions concerning the future and judgments are made in the preparation of the financial statements. They affect the application of the Council's accounting policies, reported amounts of assets, liabilities, income and expenses, and disclosures made. They are assessed on an ongoing basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

3.1 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) Depreciation of plant and equipment

The costs of plant and equipment are depreciated on a straight-line basis over their estimated useful lives. The Council's management's estimates of the useful lives of these plant and equipment are disclosed in Note 4.2. Changes in the expected usage and technological developments could impact the economic useful lives and the residual values of these assets. Therefore, future depreciation charges could be revised. The carrying amount of plant and equipment and the depreciation charge for the year are disclosed in Note 19 to the financial statements.

3. Significant Accounting Estimates and Judgements (continued)

3.2 Critical judgements made in applying accounting policies

In the process of applying the Council's accounting policies, management has made certain judgements, apart from those involving estimations, which have significant effects on the amounts recognised in the financial statements.

(i) Allowance for bad and doubtful receivables

The impairment policy for bad and doubtful debts of the Council is based on the evaluation of collectability and ageing analysis of the accounts receivables and on management's judgment. At the balance sheet date, the receivables from disciplinary proceedings, net of allowance, amounted to S$419,870 (2014: S$654,511). A considerable amount of judgment is required in assessing the ultimate realisation of these receivables, including the current credit worthiness and the past collection history of disciplined practitioners. If the financial condition of these disciplined practitioners were to deteriorate, resulting in an impairment of their ability to make payment, additional allowance will be required.

(ii) Impairment of non-financial assets

The carrying amounts of the Council's non-financial assets subject to impairment are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such indication exists, the asset's recoverable amount is estimated based on the higher of the value in use and the asset's net selling price. Estimating the value in use requires the Council to make an estimate of the expected future cash flows from the continuing use of the assets and also to choose a suitable discount rate in order to calculate the present value of those cash flows.

4. Summary of significant accounting policies

The accounting policies adopted are consistent with those of the previous financial period except in the current financial period, the Council has adopted all the new and revised SB-FRS and Interpretations of SB-FRS (INT SB-FRS) that are effective for annual periods beginning on or after 1 April 2014.

The adoption of these new or amended SB-FRS and INT SB-FRS does not result in substantial changes to the Council's accounting policies and had no material effect in the amounts reported for the current or prior financial years.

4.1 Currency transactions

(i) Functional and presentation currency

Items included in the financial statements of the Council are measured using the currency that best reflects the economic substance of the underlying events and circumstances relevant to that entity ("the functional currency"). The financial statements are presented in Singapore Dollars, which is the functional currency of the Council.

(ii) Transactions and balances

Transactions in a currency other than functional currency ("foreign currency") are translated into functional currency using the exchange rates at the dates of transactions. Currency translation differences resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at the closing rate at the reporting period are recognised in profit or loss.

4. Summary of significant accounting policies (continued)

4.2 Plant and equipment

(i) Measurement

All items of plant and equipment are initially recorded at cost. The cost of an item of plant and equipment is recognised as an asset if, and only if, it is probably that future economic benefits associated with the item will flow to the Council and the cost of item can be measured reliably.

Plant and equipment are stated at cost less accumulated depreciation and impairment loss, if any.

(ii) Depreciation

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, using the straight-line method, on the following bases:

	Years
Computer systems and software	3 years
Office equipment	3 years
Furniture and fittings	8 years

Fully depreciated assets still in use are retained in the financial statements. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

(iii) Disposal

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal.

The gain or loss arising on the disposal or retirement of plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Comprehensive Income.

4.3 Financial instruments

(i) Non-derivative financial assets

Non-derivative financial assets comprise of other receivables and cash and cash equivalents.

The Council initially recognises loans and receivables on the date that they are originated. All other financial assets are recognised initially on the trade date at which the Council becomes a party to the contractual provisions of the instrument.

The Council derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position, when and only when, the Council has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

4. Summary of significant accounting policies (continued)

4.3 Financial instruments (continued)

(ii) Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, loans and receivables are measured at amortised cost using the effective interest method, less any impairment losses.

Loans and receivables comprise cash and cash equivalents, other receivables and fixed deposits. Cash and cash equivalents comprise cash balances at bank and on hand.

(iii) Non-derivative financial liabilities

Non-derivative financial liabilities comprise trade and other payables.

Such financial liabilities are recognised initially at fair value plus any directly attributable transaction costs on the trade date at which the Council becomes a party to the contractual provisions of the instrument. Subsequent to initial recognition, these financial liabilities are measured at amortised cost using the effective interest method. The Council derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

Financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Council has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

4.4 Impairment

(i) Financial assets (including receivables)

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is any objective evidence that it is impaired. A financial asset is considered to be impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets (including equity securities) are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Council on terms that the Council would not consider otherwise, indications that a debtor or issuer will enter bankruptcy, the disappearance of an active market for a security. In addition, for an investment in an equity security, a significant or prolonged decline in its fair value below its cost is objective evidence of impairment.

The Council considers evidence of impairment for receivables at a specific level. All individually significant receivables are assessed for specific impairment.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in the statement of comprehensive income and reflected in an allowance account against receivables. Interest on the impaired asset continues to be recognised through the unwinding of the discount. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through the statement of comprehensive income.

4. Summary of significant accounting policies (continued)

4.4 Impairment (continued)

(ii) Non-financial assets

The carrying amounts of the Council's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amounts are estimated.

For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash inflows that are largely independent of those from other assets. If this is the case, the recoverable amount is determined for the cash-generating-units ("CGU") to which the asset belongs.

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. The difference between the carrying amount and recoverable amount is recognised as an impairment loss in profit or loss.

An impairment loss for an asset other than goodwill is reversed if, and only if, there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of this asset other than goodwill is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset other than goodwill is recognised in profit or loss.

4.5 Government grants

Government grants are recognised at their fair value where there is reasonable assurance that the Council will comply with the conditions attached to them and the grants will be received.

Government grants are recognised as income over the periods necessary to match them with the related costs which they are intended to reimburse, on a systematic basis. Government grants that are receivable as reimbursements for expenses already incurred are recognised in profit or loss in the period in which they become receivable.

Grants are recognised only when there is reasonable assurance that the Council would comply with the conditions attaching to those grants, and the grants would be received.

4.6 Leases

(i) When the Council is lessee of an operating lease

Where the Council has the use of assets under operating leases, payments made under the leases are recognised in the statement of comprehensive income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of comprehensive income as an integral part of the total lease payments made. Leased assets under operating leases are not recognised in the Council's statement of financial position.

4. Summary of significant accounting policies (continued)

4.7 Employee compensation

(i) Defined contribution plans

Obligations for contributions to defined contribution pension plans are recognised as an expense in the statement of comprehensive income as incurred.

(ii) Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Council has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

4.8 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Council and the revenue can be reliably measured.

(i) Practising fees

Practising fees are recognised when due.

(ii) Interest income from fixed deposits

Interest income from fixed deposits is recognised on a time-proportion basis, using the effective interest method.

Other income are recognised upon receipt.

4.9 Provisions

Provisions are recognised when the Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

4.10 Other receivables

Other receivables are classified and accounted for as loans and receivables under SB-FRS 39. The accounting policy for this category of financial assets is stated in Note 4.3.

An allowance is made for uncollectible amounts when there is objective evidence that the Council will not be able to collect the debt. Bad debts are written off when identified. Further details on the accounting policies for impairment of financial assets are stated in Note 4.4.

4.11 Cash and cash equivalents

Cash and cash equivalents comprise cash held with banks that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in risk.

Cash and cash equivalents carried in the balance sheet are classified and accounted for as loans and receivables under SB-FRS 39. The accounting policy is stated in Note 4.3.

4. Summary of significant accounting policies (continued)

4.12 Related parties

A related party is defined as follows:

(i) A person or a close member of that person's family is related to the Council if that person:

(a) Has control or joint control over the Council;
(b) Has significant influence over the Council;
(c) Is a member of the key management personnel of the Council or of a parent of the Council.

(ii) An entity is related to the Council if any of the following condition applies:

(a) The entity and the Council are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
(b) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
(c) Both entities are joint ventures of the same third party.
(d) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
(e) The entity is a post-employment benefit plan for the benefit of employees of either the Council or an entity related to the Council. If the Council is itself such a plan, the sponsoring employers are also related to the Council;
(f) The entity is controlled or jointly controlled by a person identified in (i);
(g) A person identified in (i) (a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

4.13 Tax

The Council is a tax-exempted institution under the provisions of the Income Tax Act (Chapter 134, 2004 Revised Edition).

4.14 Fair value estimation of financial assets and liabilities

The carrying amounts of current financial assets and liabilities carried at amortised cost approximate their fair values.

4.15 Other payables and accruals

Other payables and accruals represent liabilities for goods and services provided to the Council prior to the end of financial year which are unpaid. They are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business, if longer). If not, they are presented as non-current liabilities.

Other payables and accruals are initially recognised at fair value, and subsequently carried at amortised cost using the effective interest method.

4.16 New standards and interpretations not yet adopted

A number of new standards, amendments to standards and interpretations have been issued and are effective for annual periods beginning on or after, 1 April 2014. None of these are expected to have a significant effect on the financial statements of the Council.

5. Application fees

	2015	2014
	S$	S$
Conditional registration	**262,830**	273,340
Family physician registration (Any other case)	**18,210**	57,400
Family physician registration (Foreign)	**2,502**	1,300
Full registration	**149,269**	137,500
Provisional registration	**80,460**	77,895
Specialist registration	**224,562**	214,000
Temporary registration	**126,014**	119,250
	863,847	880,685

6. Registration fees

	2015	2014
	S$	S$
Additional qualification	**30,805**	36,400
Appeal for medical registration	**1,400**	1,600
Certificate of good standing	**42,161**	39,840
Certification of registration status	**80**	1,520
Certified true copy of document/ certificate	**960**	400
Duplicate of certificate	**17,846**	15,040
Exam fee	**-**	1,500
Extension of temporary registration	**36,902**	28,250
Restoration to any other register	**2,000**	-
Restoration – Under regulation 40	**1,000**	-
	133,154	124,550

7. Practising certificates

	2015	2014
	S$	S$
Practising certificate for 1 year	**123,950**	244,544
Practising certificate for 2 years	**1,764,683**	4,819,493
Practising certificate (Lower fee) for 1 year	**22**	690
Practising certificate (Lower fee) for 2 years	**-**	108,041
Practising certificate Pro-rated	**1,519,661**	775,398
Practising certificate Pro-rated (Lower fee)	**7,463**	4,624
Temporary practising Certificate for less than 6 months	**15,067**	-
Temporary practising Certificate for 6 months to 1 year	**17,931**	110,860
Temporary practising Certificate for 18 months to 24 months	**-**	26,911
	3,448,777	6,090,561

Income from Practising Certificate for the year 2014 includes recognition of revenue amounting to S$1,752,560 which was collected in year 2013.

For Pro-rated Practising Certificates, the increase is due to the alignment of the PC validity period and the Continuing Medical Education (CME) qualifying period (QP) of all fully or conditionally registered doctors, to 31 December of the year.

8. Other fees

	2015	2014
	S$	S$
Fine for not voting	**24,000**	9,000
Late renewal fee	**3,685**	400
	27,685	9,400

9. Finance income

	2015	2014
	S$	S$
Fixed deposit interest income	**12,055**	11,731

10. Administrative income

	2015	2014
	S$	S$
Admin fee for practice place	-	1,740
File transfer	**17,839**	34,954
Income from registered mail	**5,861**	6,280
Recycling materials	**140**	188
	23,840	43,162

11. Income from professional boards

	2015	2014
	S$	S$
Income from MOH – Dental Specialist Accreditation Board	**55,270**	47,131
Income from MOH – Family Physicians Accreditation Board	**235,009**	239,144
Income from MOH – Pharmacy Specialist Accreditation Board	**54,020**	75,616
Income from MOH – Specialists Accreditation Board	**243,555**	245,843
Shared service income	**109,739**	66,028
	697,593	673,762

Under the exercise to amalgamate the administration of the Professional Boards driven by the Ministry of Health (MOH), the Council rendered shared services including Human Resource, General Administration, Information Technology and Finance for other Professional Boards. As a whole, the harmonisation of shared services seeks to derive economies of scale and efficiency of common functions across the Boards.

The income from MOH was reimbursement of expenses paid on behalf of the Boards for shared services rendered under the amalgamation exercise.

For shared service income, it was derived from shared service rendered to other Professional Boards.

12. Other income

	2015	2014
	S$	S$
Sale of fixed assets	-	6,350
Sundry income	-	25
	-	6,375

13. Operating expenses

	2015	2014
	S$	S$
Committee expenses	**947**	2,106
Expert witness fee incurred for disciplinary proceedings	**73,584**	65,137
Honorarium	**85,100**	8,550
Inquiry miscellaneous expenses	**1,538**	6,225
Legal advice	**-**	25,789
Legal expenses for disciplinary (net) (Note 14)	**793,365**	739,721
Mediation expenses	**642**	1,284
Physician pledge ceremony	**31,510**	28,423
Professional boards expenses	**2,058**	29,621
Publication and printing	**26,538**	32,198
Transcript	**21,798**	26,405
	1,037,080	965,459

14. Legal expenses for disciplinary (net)

	2015	2014
	S$	S$
Legal proceeding cost recovered	**(964,119)**	(1,534,774)
Legal expenses for disciplinary incurred	**1,757,484**	2,274,495
	793,365	739,721

15. Administrative expenses

Administrative expenses include the following significant items:

	2015	2014
	S$	S$
Computer operations and maintenance	**597,409**	482,545
Depreciation of property, plant and equipment	**101,669**	111,524
Employee compensation (Note 16)	**5,365,442**	4,716,423
Rental	**405,887**	364,318
Office maintenance	**25,333**	21,590
Utilities	**39,947**	57,730

16. Employee compensation

	2015	2014
	S$	S$
Wages and salaries	**4,595,681**	4,012,892
Employer's contributions to Central Provident Fund	**717,061**	672,474
Other short-term benefits	**52,700**	31,057
	5,365,442	4,716,423

17. Other expenses

	2015	2014
	S$	S$
Entertainment	**2,335**	4,146
Refreshments	**5,448**	3,527
Overseas travelling expenses	**39,873**	14,202
Withholding tax	**3,399**	-
Miscellaneous expenses	**29,979**	6,509
	81,034	28,384

18. Contributions to consolidated fund

Under Section 13(1)(e) and the First Schedule of the Singapore Income Tax Act, Chapter 134, the income of the Council is exempt from income tax.

In lieu of income tax, the Council is required to make contribution to the Government Consolidated Fund if it generates accounting surpluses in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act (Chapter 319A).

As decided by Ministry of Finance, the applicable rate for contribution for the current financial year is 17% (2014: 17%). The Council is not required to contribute to the Consolidated Fund given the net deficit for current financial year. This deficit will be carried forward to offset against future years' operating surpluses.

At the end of the financial year, the Council has accumulated deficits carried forward as follows:

	2015	2014
	S$	S$
Balance as at beginning of the financial year	**2,501,724**	3,367,796
Deficit for the financial year	**2,607,382**	-
Surplus for the financial year	**-**	(866,072)
Balance at the end of the financial year	**5,109,106**	2,501,724

Benefits in relation to the accumulated deficits were not recognised due to the unpredictability of future surplus streams.

19. Plant and equipment

	Computer systems and software	Office equipment	Furniture and fittings	Total
	S$	S$	S$	S$
Cost				
At 1 April 2014	146,797	87,719	835,305	1,069,821
Additions	-	1,967	-	1,967
At 31 March 2015	146,797	89,686	835,305	1,071,788
Accumulated depreciation				
At 1 April 2014	144,607	87,719	438,649	670,975
Depreciation charge for the year	1,950	54	99,665	101,669
At 31 March 2015	146,557	87,773	538,314	772,644
Carrying amount				
At 31 March 2015	**240**	**1,913**	**296,991**	**299,144**

	Computer systems and software	Office equipment	Furniture and fittings	Total
	S$	S$	S$	S$
Cost				
At 1 April 2013	166,170	87,719	791,070	1,044,959
Additions	-	-	44,235	44,235
Disposals	(19,373)	-	-	(19,373)
At 31 March 2014	146,797	87,719	835,305	1,069,821
Accumulated depreciation				
At 1 April 2013	151,457	84,622	342,744	578,823
Depreciation charge for the year	12,523	3,097	95,905	111,525
Disposals	(19,373)	-	-	(19,373)
At 31 March 2014	144,607	87,719	438,649	670,975
Carrying amount				
At 31 March 2014	2,190	-	396,656	398,846

20. Other receivables

	2015	2014
	S$	S$
Receivables from disciplinary proceedings	**419,870**	654,511
Manpower receivables from secondment	**710,675**	492,379
Shared services receivables	**19,529**	11,093
Interest receivables	**2,971**	3,473
Sundry receivables	**2,290,755**	2,005,703
Deposits	**70,663**	66,363
Prepayments	**31,692**	24,161
	3,546,155	3,257,683

21. Cash and cash equivalents

	2015	2014
	S$	S$
Cash at bank	**7,283,293**	7,965,743

22. Fixed deposits with financial institutions

All fixed deposits mature over 3 to 12 months (2014: 3 to 12 months) and bear interest at rates ranging from 0.10% to 0.69% (2014: 0.10% to 0.50%) per annum.

23. Grants received in advance

	2015	2014
	S$	S$
Beginning of the financial year	**118,764**	(280,103)
Received during the year	**1,956,032**	1,006,601
Transfer to statement of comprehensive income	**(1,359,092)**	(607,734)
End of the financial year	**715,704**	118,764

24. Grants received from MOH

The Council had received a government grant of S$19,260 in 2014 to defray the cost of purchasing an accounting system for all Professional Boards due to the amalgamation of the Boards' administration.

25. Fees received in advance

	2015	2014
	S$	S$
Practising certificate fees received		
- due within 12 months	**3,483,028**	3,926,838
- due after 12 months	**1,022,192**	56,648
	4,505,220	3,983,486

26. Other payables and accruals

	2015	2014
	S$	S$
Other payables	**1,390,152**	352,819
Accruals	**933,588**	963,337
	2,323,740	1,316,156

27. Reserves management

The reserves management objective of the Council is to safeguard the Council's ability to continue as a going concern.

The management monitors its cash flows, availability of funds and overall liquidity position to ensure the Council is able to fulfil its continuing obligations.

The Council is not subject to externally imposed reserve requirements.

There were no changes to the Council's approach to reserves management during the year.

28. Operating lease commitments

The Council leases office space and office equipment from non-related parties under non-cancellable operating leases.

These leases have tenure of 1 to 3 years, varying terms and renewal options.

The lease terms do not contain restrictions on the Council's activities concerning further leasing.

28. Operating lease commitments (continued)

As at the balance sheet date, future minimum lease payments under non-cancellable operating leases where the Council is the lessee are as follows:

	2015	2014
	S$	S$
Operating lease payments due		
- within 1 year	**380,008**	380,008
- after 1 year but not later than 5 years	**525,347**	1,067,355
	905,355	1,447,363

The above operating lease commitments are based on known rental rates as at the date of this report and do not include any revision in rates which may be determined by the lessor.

29. Fair value of financial assets and liabilities

The carrying amounts of cash and cash equivalents, receivables and payables approximate their respective fair values due to the relatively short-term maturity of these financial statements.

Categories of financial instruments

The following table sets out the financial instruments as at the end of the reporting period:

	2015	2014
	S$	S$
Financial Assets		
Cash and cash equivalents	**7,283,293**	7,965,743
Fixed deposits	**3,068,329**	3,055,773
Receivables and deposits	**3,514,463**	3,233,522
	13,866,085	14,255,038
Financial Liabilities at Amortised cost		
Other payables and accruals	**2,323,740**	1,316,156

30. Financial risk management objectives and policies

The Council is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks are credit risk, interest rate risk and liquidity risk. The Council's management reviews and agrees on policies for managing each of these risks and they are summarised below:

Credit risk

Credit risk is the potential risk of financial loss resulting from the failure of customers or other counterparties to settle their financial and contractual obligations to the Council as and when fall due.

30. Financial risk management objectives and policies (continued)

Credit risk (continued)

The Council's main financial assets consist of cash and cash equivalents and short to medium term fixed deposits. Cash and cash equivalents and fixed deposits are placed with financial institutions which are regulated.

At the balance sheet date, there was no significant concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

(i) Financial assets that are neither past due nor impaired

Bank deposits that are neither past due nor impaired are mainly deposits with banks with high credit-ratings assigned by international credit-rating agencies. Other receivables that are neither past due nor impaired are substantially companies with a good collection track record with the Council.

(ii) Financial assets that are past due and/or impaired

There are no financial assets that are past due and/or impaired except for trade receivables.

The carrying amount of receivables that are individually determined to be impaired as at the balance sheet date is S$ nil (2014: nil).

There are no financial assets that are past due as at the balance sheet date.

Interest rate risk

The Council does not have any interest-bearing financial liabilities. Its only exposure to changes in interest rates relates to interest-earning bank deposits. The management monitors movements in interest rates to ensure deposits are placed with financial institutions offering optimal rates of return.

The interest rates and terms of maturity of financial assets of the Council are disclosed in Note 21 to the financial statements.

Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting financial obligations due to shortage of funds.

The management exercises prudence in managing its operating cash flows and aims at maintaining a high level of liquidity at all times.

All financial liabilities of the Council are repayable on demand or mature within one year.

As explained in Note 4.5, the Council receives government operating grants to fund any deficit incurred for the year.

31. Related party transactions

The Council is a statutory board incorporated under Ministry of Health. As a statutory board, all government ministries and departments, other statutory boards and Organs of State are deemed related parties of the Council.

31. Related party transactions (continued)

In addition to the information disclosed elsewhere in the financial statements, the following transactions took place between the Council and related parties at terms agreed between the parties.

	2015	2014
	S$	S$
Ministries and Statutory Boards		
Operating grants received from government	**-**	19,260
Sales (Non-trade)	**697,593**	604,496
Amount due from (Non-trade)	**2,971,568**	2,382,868
Government departments		
Amount due to (Non-trade)	**320,527**	32,583

32. Authorisation of financial statements

The financial statements of the Singapore Medical Council for the year ended 31 March 2015 were authorised for issue by the Council on 10 June 2015.

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