

# ANNUAL REPORT 2011



Singapore Nursing Board

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# ANNUAL REPORT 2011

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In the opinion of the Board, the annual report of the SINGAPORE NURSING BOARD are drawn up so as to present fairly the state of affairs of the SINGAPORE NURSING BOARD as at 31 March 2012.

On behalf of the Board,



Ms Low Beng Hoi  
Chairman

August 2012



Dr Pauline Tan Cheng Jee  
Registrar

August 2012

## ORGANISATION DETAILS

<b>Board Secretary</b>	<b><i>Ms Lo Mun Fun (till 2 February 2012) Dr Pauline Tan Cheng Jee (covering till 1 April 2012) Mdm Kwek Puay Ee (from 2 April 2012)</i></b>
<b>Official Address</b>	<b><i>16 College Road, #01-01 College of Medicine Building, Singapore 169854</i></b>
<b>Operating Office</b>	<b><i>81 Kim Keat Road #08-00 Singapore 328836</i></b>
<b>Telephone</b>	<b><i>6478 5416</i></b>
<b>Fax</b>	<b><i>6353 3460</i></b>



## SINGAPORE NURSING BOARD

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### VISION

*World-Class Nursing for a Healthy Nation*

### MISSION

*To uphold professional nursing standards and honour the public trust*

## FOREWORD

2011 was an eventful year for the Singapore Nursing Board (SNB).

At the national level, the various professional regulatory boards were amalgamated as one corporate administrative entity on 1 April 2011. The Singapore Medical Council took over the management of human resources services for the corporate entity. Professional decisions continue to reside with the respective professional boards.

On the international front, SNB was invited to be a member of an 8-member Regulatory Collaborative. The “Memorandum of Understanding” was signed in May 2011 at Malta with:

- a. National Council of State Boards of Nursing (NCSBN), USA
- b. New Zealand Council of Nursing
- c. Nursing and Midwifery Board of Australia
- d. Nursing and Midwifery Council of the United Kingdom
- e. Irish Nursing Board or An Board Altranais
- f. College of Nurses of Ontario (Canada)
- g. College of Registered Nurses of British Columbia (Canada)

The Collaborative provides a forum for the 8-member nursing regulatory bodies to explore issues and common interests surrounding nursing and midwifery regulation, thus facilitating exchange of ideas and best practices. On August 2011, SNB was accepted as an Associate Member of NCSBN.

SNB produced two publications. The first is the revised “Standards of Practice for Nurses and Midwives” (2011), which replaced the earlier edition of 1999. The Standards of Practice defined acceptable professional requirements by nurses to deliver quality nursing care. The second publication was the “Standards for Nursing Education & Standards for Advanced Practice Nurse Education”. The document provided guidance to monitor, maintain and evaluate the quality of nursing and midwifery educational programmes.

***Ms Low Beng Hoi***  
***Chairman***

## BOARD MEMBERS

Appointed till 30 April 2012

Position	Name	Designation
Chairman	Mrs Nellie Tang Muay Kiah	Chief Executive Officer Parkway College
Registrar	Dr Pauline Tan Cheng Jee	Chief Nursing Officer Ministry of Health
Ex-officio Members	Dr Lau Hong Choon	Director Manpower Standards & Development Ministry of Health
	Mrs Dolly Ong Kim Leng	Principal Zhonghua Secondary School
Members	Mr David Ang Chee Chim	Executive Director Singapore Human Resources Institute
	Ms Jessy Chang Yut Keng	Nursing Administrator Mount Elizabeth Hospital
	Ms Chen Yee Chui	Director Nursing National Healthcare Group Polyclinics
	Dr Choo Li Nah	Director, Communications & Corporate Relations Department Agri-Food & Veterinary Authority of Singapore
	A/Prof Terry S H Kaan	Lecturer Faculty of Law National University of Singapore
	Ms Clair Khoo Siok Hiang	Assistant Manager School of Health Sciences Nanyang Polytechnic
	Ms Paulin Koh	Deputy Director Nursing KK Women's & Children's Hospital
	A/Prof Lim Swee Hia	Director Nursing Outram Campus Singapore General Hospital
	Ms Lina Ma Yee Sheung	Deputy Executive Director Lions Home for the Elders
	Ms Low Beng Hoi	Director Nursing Khoo Teck Puat Hospital (Alexandra Health)
	Mr Tay Wei Sern	Deputy Director (Health Sciences) School of Applied & Health Sciences ITE College East
	Ms Wong Luan Wah	Director School of Health Sciences (Nursing) Nanyang Polytechnic
	Mr Yong Keng Kwang	Director Nursing Tan Tock Seng Hospital

## NEW BOARD MEMBERS

Appointed from 1 May 2012 to 30 April 2015

Position	Name	Designation
Chairman	Ms Low Beng Hoi	Director Nursing Khoo Teck Puat Hospital (Alexandra Health)
Registrar	Dr Pauline Tan Cheng Jee	Chief Nursing Officer Ministry of Health
Ex-officio Members	Dr Jeffery Lawrence Cutter	Director Communicable Diseases Division Ministry of Health
	Mrs Tan Cheng Neo Marion	Principal St Margaret's Secondary School
Members	Mr Ang David Chee Chim	Executive Director Singapore Human Resources Institute
	Mdm Tan Lay Geok	Director, Inpatient Operations Raffles Hospital
	Ms Chen Yee Chui	Director Nursing National Healthcare Group Polyclinics
	Dr Choo Li Nah	Director, Communications & Corporate Relations Department Agri-Food & Veterinary Authority of Singapore
	Ms Karen Koh Wei Lin	Advanced Practice Nurse Assistant Director Nursing National University Hospital
	Ms Koh Paulin	Deputy Director Nursing KK Women's and Children's Hospital
	Ms Ma Lina Yee Sheung	Deputy Executive Director Lions Home for the Elders
	A/P Terry S H Kaan	Lecturer Faculty of Law National University of Singapore
	Ms Koh Sioh Eng	Assistant Director Nursing Institute of Mental Health
	Dr Janet Choo Kim Lan	Deputy Director Nursing Changi General Hospital
	Mr Tay Wei Sern	Deputy Director (Health Sciences) School of Applied & Health Sciences ITE College East
	Ms Wong Luan Wah	Director School of Health Sciences (Nursing) Nanyang Polytechnic
	Mr Yong Keng Kwang	Director Nursing Tan Tock Seng Hospital

## KEY MANAGEMENT PERSONNEL

Designation	Name
Registrar	Dr Pauline Tan Cheng Jee
Executive Secretary	Ms Lo Mun Fun (till 2 February 2012) Mdm Kwek Puay Ee (from 2 April 2012)
Assistant Executive Secretary	Mrs Esther Lim

## **KEY HIGHLIGHTS**

### **Amalgamation and Development of a Common Professional Registration System**

On 1 April 2011, the regulatory secretariats of the following Health Professional Entities (HPEs) were amalgamated, and adopted a shared support services team managed by Singapore Medical Council (SMC). The HPEs included:

- a) Singapore Nursing Board (SNB)
- b) Singapore Dental Board (SDC)
- c) Singapore Pharmacy Council (SPC)
- d) Singapore Medical Council (SMC)
- e) TCM Practitioners Board (TCMPB)

As part of the amalgamation, the SMC would provide secretariat and corporate support services to the SNB under the terms of the Memorandum of Understanding signed between SMC and SNB. SMC had since taken over the employment of the secretariat staff of SNB.

Following the amalgamation, a common professional registration system (PRS) would be developed to support all registration, accreditation and related functions of the HPEs. The new PRS would not only serve as a common integrated platform for all HPEs it would also improve efficiency, productivity and the quality of services provided by the HPEs.

### **International Council of Nurses (ICN) Conference and Council of National Representatives (CNR)**

Ms Pauline Tan and Ms Lo Mun Fun attended the above conference in Valletta, the capital city of the Island of Malta from 2 to 8 May 2011. The conference themed “Nurses driving access, quality and health” highlighted common global challenges and the role of nurses in setting the pace for change. Aside from the learning, the platform also provided opportunities for networking with nursing leaders from the around the world.

### **ICN Credentialing Forum in Taiwan**

Ms Pauline Tan and Ms Ow Jee Hia attended the Forum from 31 October to 2 November 2011 in Taipei, Taiwan.

The Forum started with an update on the latest developments in ICN. This was followed by summary country reports and environmental scans received from participating countries. Key issues such as the impact of social media, global economic crisis and its impact on regulation of nursing, emerging issues around scope of practice and nursing continuing competence were discussed. The Forum was informative and interactive and covered pertinent areas on credentialing and regulation.

## Overseas Visitors

### President from Oman Nursing and Midwifery Council

SNB hosted a visit by Ms Shariffa Saif Al Jabri, President, Oman Nursing and Midwifery Council on 6 July 2011. SNB shared with Ms Shariffa common issues faced by Nursing Board. SNB also arranged for Ms Shariffa to visit to KK Woman's and Children's Hospital given Ms Shariffa special interest in that area, being a trained Midwife.



From left to right: Ms Lo Mun Fun, Dr Pauline Tan and Ms Shariffa Al Jabri

### President and Chief Executive Officer (CEO), National Council of State Boards of Nursing (NCSBN)

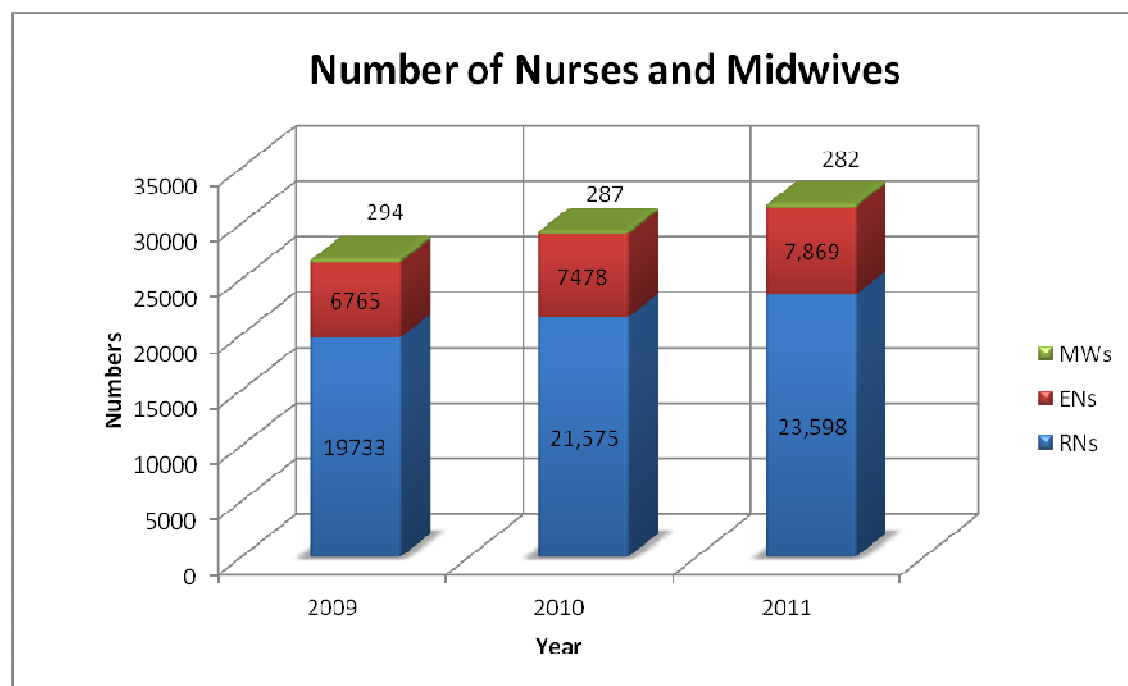
Ms Myra Broadway, President and Ms Kathy Apple, CEO, NCSBN visited SNB on 28 October 2011 on transit to Taiwan for the ICN Credentialing Forum. They had a lively and engaging exchange with SNB on nursing regulatory issues. SNB was able to seek clarification on its status as an Associate Member of NCSBN, with Singapore being only one of its three associate members outside of the US.



From left to right: Mrs Nellie Tang, Ms Myra Broadway, Ms Kathy Apple and Dr Pauline Tan

## REGISTRATION

By the end of 2011, there were 31,749 Nurses and Midwives on the Register and Roll. These numbers increased by 8.2% over the preceding year.



(Please note that the number of Midwives refers to those who are not concurrently registered/ enrolled in the Register/ Roll of Nurses.)

In 2011, a total of 2658 new nurses/midwives were registered, which is fairly similar to the number of new registrations of 2601 nos. in 2010.

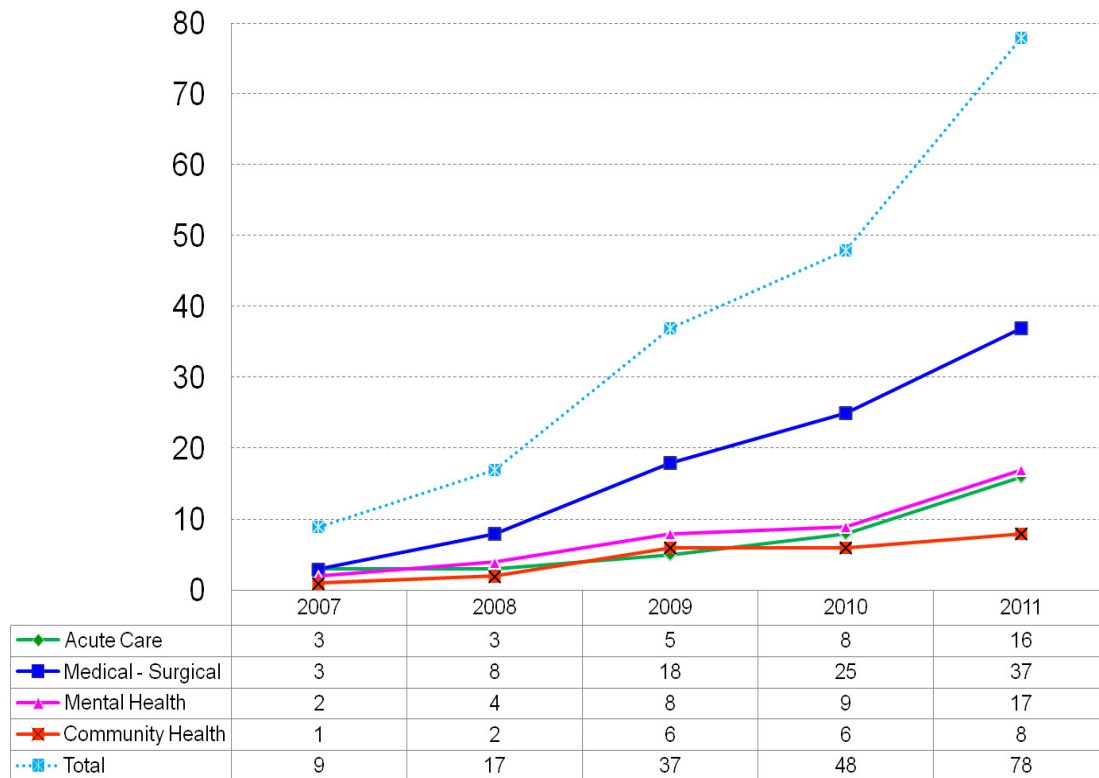
**Table: Number of New Registrations for 2011**

	Local*	Foreign	Total
Registered Nurse	888	808	1696
Enrolled Nurse	443	518	961
Registered Midwife	0	1	1
<b>Total</b>	<b>1331</b>	<b>1327</b>	<b>2658</b>

\* Singaporeans and PRs

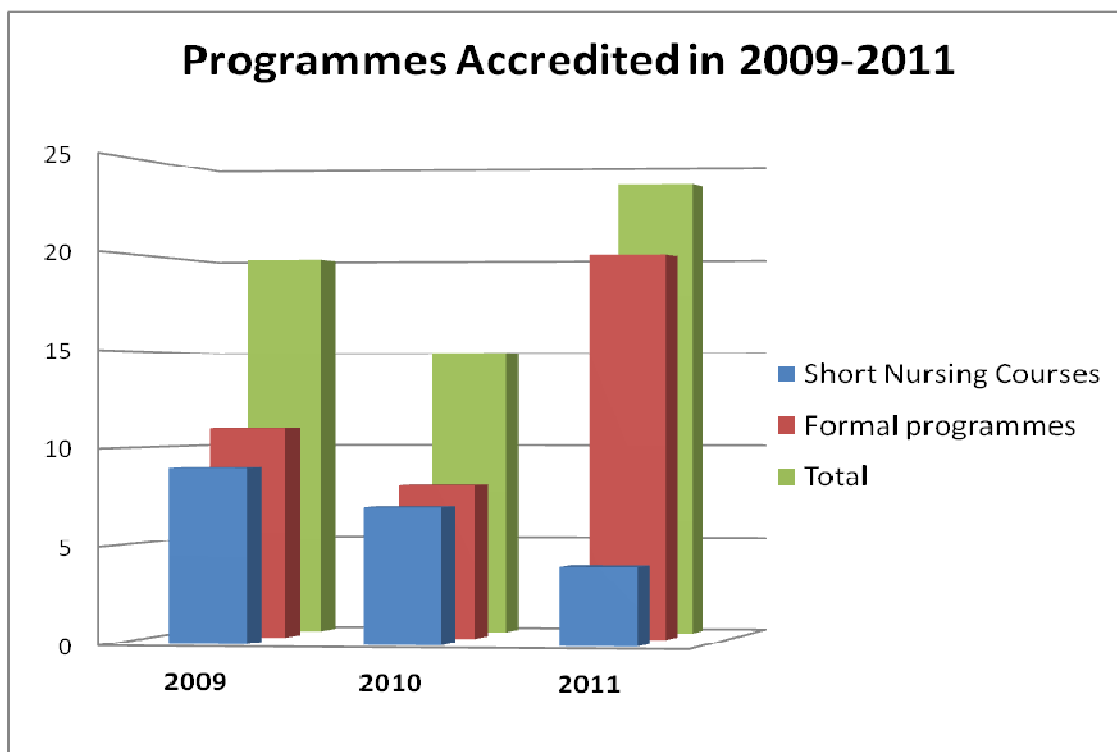
## ADVANCED PRACTICE NURSE (APN) CERTIFICATION

During 2011, 30 additional APNs were certified. Hence at the end of 2011, there were 78 fully certified APNs under the 4 Specialised Branches of Nursing namely Acute Care, Community, Medical/Surgical and Mental Health.



## EDUCATION

A total of 24 programmes were accredited or reaccredited in 2011.



	2009	2010	2011
<b>Short Nursing Courses</b>	9	7	4
<b>Formal programmes</b>	11	8	20
<b>Total</b>	20	15	24

The Education Committee continued its core work of accrediting and re-accrediting clinical areas as suitable clinical practice areas for pre-registration, pre-enrolment and post-registration programmes. Three new institutions were accredited for clinical education, namely Bethany Methodist Nursing Home, SingHealth Polyclinics and National Healthcare Group Polyclinics.

## Programmes Accredited or Reaccredited in 2011

Programme Title		Institution	Period
<b>Advanced Diploma/ Specialist Diploma</b>			
1	Advanced Diploma in Nursing: Emergency Nursing	Nanyang Polytechnic	Apr 2011 to Apr 2014
2	Advanced Diploma in Nursing: Community Health	Nanyang Polytechnic	Apr 2011 to Apr 2014
3	Advanced Diploma in Nursing: Critical Care	Nanyang Polytechnic	Apr 2011 to Apr 2014
4	Advanced Diploma in Nursing: Gerontology	Nanyang Polytechnic	Apr 2011 to Apr 2014
5	Advanced Diploma in Nursing: Management (PT)	Nanyang Polytechnic	Apr 2011 to Apr 2014
6	Advanced Diploma in Nursing: Medical-Surgical	Nanyang Polytechnic	Apr 2011 to Apr 2014
7	Advanced Diploma in Nursing: Midwifery	Nanyang Polytechnic	Apr 2011 to Apr 2014
8	Advanced Diploma in Nursing: Mental Health	Nanyang Polytechnic	Apr 2011 to Apr 2014
9	Advanced Diploma in Nursing: Neuroscience	Nanyang Polytechnic	Apr 2011 to Apr 2014
10	Advanced Diploma in Nursing: Nephro-Urology	Nanyang Polytechnic	Apr 2011 to Apr 2014
11	Advanced Diploma in Nursing: Ophthalmic	Nanyang Polytechnic	Apr 2011 to Apr 2014
12	Advanced Diploma in Nursing: Orthopaedic	Nanyang Polytechnic	Apr 2011 to Apr 2014
13	Advanced Diploma in Nursing: Palliative Care	Nanyang Polytechnic	Apr 2011 to Apr 2014
14	Advanced Diploma in Nursing: Perianaesthesia	Nanyang Polytechnic	Apr 2011 to Apr 2014
15	Advanced Diploma in Nursing: Perioperative	Nanyang Polytechnic	Apr 2011 to Apr 2014
16	Advanced Diploma in Nursing: Oncology	Nanyang Polytechnic	Apr 2011 to Apr 2014
17	Advanced Diploma in Nursing: Paediatric	Nanyang Polytechnic	Apr 2011 to Apr 2014
18	Advanced Diploma in Nursing: ENT	Nanyang Polytechnic	Oct 2011 to Oct 2014

Programme Title		Institution	Period
<b>Post-registration Programmes (Bachelor)</b>			
1	Bachelor of Nursing (Post Registration)	University of Sydney (SIM)	Jan 2011 to Jan 2015
2	Bachelor of Science with Honours in Nursing Practice	University of Manchester & Singapore Institute of Technology	Nov 2011 to Nov 2015

## Programmes Accredited or Reaccredited in 2011 (cont'd)

Programme Title		Institution	Period
<b>Short Nursing Courses</b>			
1	Certificate in Wound Care for Enrolled Nurses	Primary Care Academy	Mar 2011 to Mar 2014
2	Critical Nursing Care Program Part 2	National University Hospital	Nov 2011 to Nov 2014
3	Certificate in Community Gerontology Nursing	Taso Foundation, Hua Mei Mobile Clinic	Nov 2011 to Nov 2014
4	Certificate in Nursing Practice for Foreign Educated Nurses (CFEN)	HMI Institute of Health Sciences	Nov 2011 to Nov 2014

### **Other Nursing Education Projects completed in 2011**

3<sup>rd</sup> Revision of Standards for Nursing Education & Standards for Advanced Practice Nurse Education (2011) printed in November 2011 and distributed in December 2011

## COMPLAINTS

In 2011, Inquiry was conducted into six cases.

### **Case 1**

A Registered Nurse was found to have submitted both fraudulent testimonial and certificate of employment. The Board took a serious view that the Nurse had obtained her registration fraudulently or by a materially incorrect statement and decided to cancel her registration.

### **Case 2**

A Registered Nurse administered two enemas on a patient without a doctor's order. One enema comprised of distilled water with K salt and apple cider vinegar while another was a raw organic coffee enema. Both enemas were considered as non-standard therapy. The Complaints Committee viewed that the administration of an enema without a doctor's order would be detrimental. Further, the Committee also considered that the 600mls of fluid which the Nurse had administered was in excess of standard therapy. In view of the Nurse's unsafe behaviour, which was in breach of the Nurses' Code of Conduct, the Board decided to suspend Nurse's registration for three months and issued her with a letter of warning.

### **Case 3**

A Registered Nurse was convicted of theft charges, sentenced to two weeks' imprisonment and deported to home country thereafter. Her registration was suspended for one year.

### **Case 4**

An Enrolled Nurse had stolen from patients' relatives when their handbags were left unattended. Nurse was subsequently dismissed by her hospital. The Board decided to suspend her registration for one and a half years.

### **Case 5**

An Enrolled Nurse had altered her transcript by changing her GPA score when she submitted it to her employer. She was terminated when the hospital discovered her misconduct. Her registration was suspended for six months.

### **Case 6**

A Registered Nurse had submitted fraudulent documents to secure her conditional registration with the Board. Her certificates of employment were not authentic and she had omitted to state clearly her experience as a volunteer nurse. The Board agreed that a firm stance against such behaviour should be taken and decided to cancel her registration.

## FINANCIAL REPORT

### STATEMENT BY THE BOARD'S MANAGEMENT

In our opinion,

- (a) the financial statements set out on pages 18 to 32 are properly drawn up so as to give a true and fair view of the state of affairs of Singapore Nursing Board as at 31 March 2012 and of the results, changes in accumulated surplus and cash flows of the Board for the year then ended in accordance with the provisions of the Nurses and Midwives Act (Chapter 209) (the "Act") and Singapore Statutory Board Financial Reporting Standards.
- (b) and at the date of this statement, there are reasonable grounds to believe that the board will be able to pay its debts as and when they fall due.

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

**On behalf of the Board,**



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Ms Low Beng Hoi  
Chairman



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Pauline Tan Cheng Jee  
Registrar

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SINGAPORE NURSING BOARD**

We have audited the accompanying financial statements of Singapore Nursing Board (the "Board") set out on pages 18 to 32, which comprise the statement of financial position as at 31 March 2012, and the statement of comprehensive income, statement of changes in accumulated surplus and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provision of Nurses and Midwives Act (Chapter 209) (the "Act") and Singapore Statutory Board Financial Reporting Standards prescribed by the Accountant-General, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguard against loss from unauthorized use or disposition; and transactions are properly authorized and that they are recorded as necessary to permit the preparation of true and fair profit and loss accounts and statement of financial position and to maintain accountability of assets.

### ***Auditors' 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 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 judgment, 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 controls relevant to the entity's and fair presentation of the financial statements that give 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 controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board's 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.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
SINGAPORE NURSING BOARD**

*(continued)*

***Opinion***

In our opinion,

- (a) the financial statements are properly drawn up in accordance with the Act and the Singapore Statutory Board Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Board as at 31 March 2012 and the results, changes in accumulated surplus and cash flows of the Board for the year ended on that date;
- (b) the accounting and other records, and the registers required by the Act to be kept by the Board have been properly kept in accordance with the provisions of the Act; and
- (c) the receipt, expenditure and investments of monies and the acquisition and disposal of assets by the Board during the year are in accordance with the provisions of the Act.

**PAUL HOOI & CO.,**  
*Public Accountants and*  
*Certified Public Accountants*  
Singapore,

# STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2012

	<u>Notes</u>	<u>2012</u>	<u>2011</u>
		S\$	S\$
<b><u>ACCUMULATED SURPLUS</u></b>		<b><u>2,503,597</u></b>	<b><u>2,590,594</u></b>
REPRESENTED BY:			
<b><u>NON-CURRENT ASSETS</u></b>			
Property, plant and equipment	4	<u>178,498</u>	<u>219,834</u>
<b><u>CURRENT ASSETS</u></b>			
Fees receivable		27,820	16,930
Other receivables	5	73,107	86,538
Fixed deposits with financial institution	6,7	2,049,951	2,037,293
Cash and bank balances	7	1,263,438	1,111,720
		<u>3,414,316</u>	<u>3,252,481</u>
<b><u>CURRENT LIABILITIES</u></b>			
Other Payables	9	171,713	48,061
Advance practising certificate fees received		917,504	833,660
Provision for contribution to consolidated fund	8	-	-
		<u>1,089,217</u>	<u>881,721</u>
<b>NET CURRENT ASSETS</b>		<b><u>2,325,099</u></b>	<b><u>2,370,760</u></b>
<b>TOTAL NET ASSETS</b>		<b><u>2,503,597</u></b>	<b><u>2,590,594</u></b>

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

# STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2012

	Notes	2012 S\$	2011 S\$
<b>REVENUES</b>			
Application fees		145,390	128,640
Registration fees		96,510	76,760
Enrolment income		25,360	23,980
Practising certificate fees		1,208,716	1,109,186
Re-registration fees		400	400
Replacement charges		19,550	11,400
Service charges		81,842	82,727
Interest on fixed deposit		11,437	13,298
Late charges		28,330	29,640
Other income		1,336	24,092
		<b>1,618,871</b>	<b>1,500,123</b>
<b>LESS: EXPENDITURE</b>			
Allowance for unutilised leave		-	1,135
Audit fees		4,000	4,000
Central provident fund contributions		-	90,027
Committee expenses		349	327
Computer operation and maintenance		175,442	167,913
Depreciation on property, plant and equipment	4	41,336	38,556
Interboard charges	10		
Staff cost		927,483	-
HR and registry cost		26,218	-
Medical expenses		1,504	-
Temporary staff		18,727	-
Allowance for unutilised leave		(70)	-
Legal expenses		84,445	41,326
Medical fees		-	1,627
Miscellaneous expenses		19,251	37,467
Mutual recognition arrangement expenses		-	185
Office equipment rental/maintenance		9,837	5,330
Office rental		164,844	165,005
Postages and courier		36,049	27,730
Printing and stationery		40,523	29,286
Refreshments		225	299
Seconded staff cost		106,201	172,227
Staff salaries and bonuses		-	703,048
Staff welfare		3,598	3,581
Subscription fee		1,987	-
Telephone and utilities		26,274	20,017
Training and development		15,820	8,920
Transport expenses		1,825	2,279
		<b>1,705,868</b>	<b>1,520,285</b>
Deficit before contribution to consolidated fund		(86,997)	(20,162)
Contribution to consolidated fund		-	-
<b>Total Comprehensive Loss For The Financial Year</b>		<b>(86,997)</b>	<b>(20,162)</b>

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

**STATEMENT OF CHANGES IN ACCUMULATED SURPLUS FOR THE YEAR ENDED 31 MARCH 2012**

	<b>Accumulated surplus S\$</b>
Balance as at 1 April 2010	2,610,756
Total comprehensive loss for the financial year	<u>(20,162)</u>
Balance as at 31 March 2011	2,590,594
Total comprehensive loss for the financial year	<u>(86,997)</u>
Balance as at 31 March 2012	<u><u>2,503,597</u></u>

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

# STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2012

	<u>Notes</u>	<u>2012</u> <u>S\$</u>	<u>2011</u> <u>S\$</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>			
(Deficit)/Surplus before contribution to consolidated fund		(86,997)	(20,162)
Adjustments for:			
Allowance for unutilised leave		-	1,135
Depreciation on property, plant and equipment	4	41,336	38,556
Interest income		(11,437)	(11,400)
		29,899	28,291
Operating (Deficit)/surplus before working capital changes		(57,098)	8,129
(Increase)/decrease in receivables		1,320	(13,802)
(Decrease)/increase in payables		123,652	(12,931)
Increase in advance practising certificate fees received		83,844	63,634
Changes in working capital		208,816	36,901
		151,718	45,030
Contribution to consolidated fund		-	(14,150)
Interest received		12,658	11,395
<b>Net cash generated from operating activities</b>		<u>164,376</u>	<u>42,275</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>			
Purchase of property, plant & equipment	4	-	(42,666)
<b>Net cash used in investing activities</b>		<u>-</u>	<u>(42,666)</u>
Net increase/(decrease) in cash and cash equivalents		164,376	(391)
Cash and cash equivalents at beginning of the year		<u>3,149,013</u>	<u>3,149,404</u>
<b>Cash and cash equivalents at end of the year</b>	7	<u><b>3,313,389</b></u>	<u><b>3,149,013</b></u>

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

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED TO 31 MARCH 2012**

### **1. GENERAL INFORMATION**

The Singapore Nursing Board (the "Board") is domiciled and set up in the Republic of Singapore under the Nurses and Midwives Act (Chapter 209). Its registered address is located at 16 College Road, #01-01 College of Medicine Building, Singapore 169854 and its operation office is located at 81 Kim Keat Road, #08-00, Singapore 328836.

The principal activities of the Board are as listed in Section 8 of The Nurses and Midwives Act (Chapter 209).

### **2. SIGNIFICANT ACCOUNTING POLICIES**

#### **2.1 Basis of Preparation**

The financial statements have been prepared in accordance with Statutory Board Financial Reporting Standards (SB-FRS). The financial statements have been prepared on the historical cost basis except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollars (SGD or S\$) and all values are rounded to the nearest one dollar.

#### **2.2 Changes in accounting policies**

The accounting policies have been consistently applied by the Board and are consistent with those used in the previous financial year, except that during the year the Board has adopted the new and revised SB-FRS that are mandatory from the effective date in the relevant SB-FRS.

At the reporting date, the Board has not adopted the following SB-FRSs that have been issued but not yet effective.

	Effective for annual period beginning on or after
SB-FRS 113 – Fair Value Measurement	1 January 2013
Amendment to FRS 1 – Presentation of Items of Others Comprehensive Income	1 July 2012
Amendment to FRS 107 – Disclosure – Transfer of Financial Assets	1 July 2011

#### **2.3 Property, Plant and Equipment**

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

## **2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

### **2.3 Property, Plant and Equipment (cont'd)**

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

Depreciation is calculated on the straight line basis so as to write off the cost, less the residual value, of the assets over their estimated useful lives. The estimated useful lives are as follows:

Furniture, fixtures and fitting	8 years
Office equipment	5 years
Computer systems	3 years
Computer and communication systems	5 years

Fully depreciated assets are retained in the financial statements until they are no longer in use.

The residual values, useful lives and depreciation methods of property, plant and equipment are reviewed at each financial year-end. The effect of any revision are recognized in profit and loss when the change arises.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the assets is included in profit or loss in the year the asset is derecognized.

### **2.4 Receivables**

Receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less allowance for impairment. Short-term receivables are not discounted.

The Board assesses at each reporting date whether there is any objective evidence that financial asset is impaired.

When there is objective evidence that the Board will not be able to collect all amounts due according to the original terms of the receivables, an impairment loss is recognised. The amount of the impairment loss is measured as the difference between the carrying value of the receivable and the present value of the estimated future cash flows discounted at the original effective interest rate. The carrying value of the receivable is reduced through the use of an allowance account. The amount of the loss is recognised in profit or loss.

When the receivable becomes uncollectible, the carrying value of the impaired receivable is reduced directly or if an amount was charged to the allowance account, the amount charged to the allowance account are written off against the carrying value of the receivable.

## **2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

### **2. 4 Receivables (cont'd)**

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss shall be reversed to the extent that the carrying value of the asset does not exceed its amortised cost at the reversal date. The amount of reversal is recognized in the profit and loss.

### **2. 5 Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand, cash at bank and short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risks of changes in value.

### **2. 6 Other Payables**

Payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. Short-term payables are not discounted.

### **2. 7 Income Tax**

The income of the Board is exempted from income tax under Section 13(1)(e) of the Singapore Income Tax Act.

### **2. 8 Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the Board and the revenue can be reliably measured. The following specific revenue recognition criteria must also be met before revenue is recognized:

#### **Rendering of Service**

Revenue from practising fees, which is levied yearly on nurses and midwives, is recognised in the financial statements on accrual basis. Other types of income are recognised on cash basis.

#### **Interest Income**

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

## **2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

### **2. 9 Employee Benefits**

#### **Defined Contribution Plans**

The Board makes contributions to the state provident fund (Central Provident Fund). Such contributions are recognised as compensation expenses in the same period as the employment that gave rise to the contributions.

#### **Short-term Compensated Absences**

Employee entitlements to annual leave are recognized when they accrue to employees. A provision is made for the estimated liability for employee entitlements to annual leave as a result of services rendered by employees up to the balance sheet date.

### **2. 10 Impairment of Non-Financial Assets**

The carrying amounts of the Board's non-financial assets subject to impairment are reviewed at each reporting date to determine whether there is any indication of impairment. If such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less cost to sell and its value in use. The value in use is the present value of estimated future cash flows expected to be generated from the continuing use of the asset and from its disposal at the end of its useful life.

An impairment loss on a non-revalued asset is recognised in profit or loss. An impairment loss on revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the previous revaluation. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount or when there is an indication that the impairment loss recognised for the asset no longer exists or decreases. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognised.

### **2. 11 Provisions**

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

### **2. 12 Operating Leases**

Leases whereby the lessor effectively retains substantially all the risks and benefits of ownership of the leased item are classified as operating leases. Operating leases payments are recognised as an expense in the statement of comprehensive income on a straight line basis over the lease term.

### **3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES**

The preparation of the financial statements in conformity with SB-FRSs requires management to exercise judgements and requires the use of estimates and assumptions. These judgements affect the application of Board's accounting policies. The use of estimates and assumptions affect the reported amounts of assets, liabilities, income and expenses and disclosures made. They are assessed on an ongoing basis and are based on experience and other 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 reporting 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.

##### **Impairment of non-financial assets**

The Board assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Other non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

When value in use calculations are undertaken, management must estimate the expected future cash flows from the asset or cash-generating unit and choose a suitable discount rate in order to calculate the present value of those cash flows.

##### **Impairment of receivables**

The Board assesses at each reporting date whether there is any objective evidence that a financial asset is impaired. To determine whether there is objective evidence of impairment, the Board considers factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

Where there is objective evidence of impairment, the amount and timing of future cash flows are estimated based on historical loss experience for assets with similar credit risk characteristics.

#### 4. PROPERTY, PLANT AND EQUIPMENT

	<u>Furniture, fixtures and fitting</u> S\$	<u>Office equipment</u> S\$	<u>Computer systems</u> S\$	<u>Computer and communication systems</u> S\$	<u>Total</u> S\$
<b><u>Cost</u></b>					
At 1 April 2010	217,878	9,750	57,026	22,059	306,713
Additions	3,089	-	8,110	31,467	42,666
At 31 March 2011	220,967	9,750	65,136	53,526	349,379
Additions	-	-	-	-	-
At 31 March 2012	220,967	9,750	65,136	53,526	349,379
<b><u>Accumulated Depreciation</u></b>					
At 1 April 2010	23,127	7,895	57,026	2,941	90,989
Additions	27,480	445	975	9,656	38,556
At 31 March 2011	50,607	8,340	58,001	12,597	129,545
Additions	27,483	445	2,703	10,705	41,336
At 31 March 2012	78,090	8,785	60,704	23,302	170,881
<b><u>Carrying Amount</u></b>					
At 31 March 2012	142,877	965	4,432	30,224	178,498
At 31 March 2011	170,360	1,410	7,135	40,929	219,834

#### 5. OTHER RECEIVABLES

	<u>2012</u>	<u>2011</u>
	S\$	S\$
Sundry receivables	20,664	19,131
Interest receivable	7,036	8,257
Deposit	38,890	37,390
Prepayments	6,517	21,760
	<u>73,107</u>	<u>86,538</u>

#### 6. FIXED DEPOSITS WITH FINANCIAL INSTITUTIONS

All fixed deposits mature within one year and earn interest at rates ranging from 0.4300% to 0.5900% (2011: 0.5900% to 0.6525%) per annum.

**7. CASH AND CASH EQUIVALENTS**

	<b><u>2012</u></b>	<b><u>2011</u></b>
	<b>S\$</b>	<b>S\$</b>
Fixed deposits (note 6)	2,049,951	2,037,293
Cash and bank balances	1,263,438	1,111,720
	<u>3,313,389</u>	<u>3,149,013</u>

**8. CONTRIBUTION TO THE CONSOLIDATED FUND**

This represents the contribution to be made to the Consolidated Fund in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act (Chapter 319A). The contribution is based on 17% (2011: 17%) of the net surplus of the Board.

**9. OTHER PAYABLES**

	<b><u>2012</u></b>	<b><u>2011</u></b>
	<b>S\$</b>	<b>S\$</b>
Allowance for unutilised leave	7,597	7,667
Sundry payables	120,182	32,878
Accruals	43,934	7,516
	<u>171,713</u>	<u>48,061</u>

Payables are unsecured, non-interest bearing and are normally settled within 30 days or on demand.

Included under sundry payables is the performance bonus for the year ended 31 March 2012 amounting to S\$82,666. This amount was recharged by Singapore Medical Council and was reported under interboard charges in the statement of comprehensive income.

**10. INTERBOARD CHARGES**

On 1 April 2011, the function of Finance, Information Technology and Human Resource of Singapore Nursing Board, Singapore Dental Council, Singapore Pharmacy Council, Singapore Medical Council (SMC) and Traditional Chinese Medical Practitioners Board were amalgamated with a shared support service team managed by SMC. SMC recharged to the Board on a monthly basis the share service for Human Resource at a monthly cost of \$1,801.50 and dispatch services at monthly costs of \$170.14. These charges are subject to review on a yearly basis.

## 11. **OPERATING LEASE EXPENSES AND COMMITMENTS**

- (a) Operating lease expenses incurred during the year amounted to \$164,844 (2011: \$165,005).
- (b) As at the financial position date, the Board has the following commitments under cancellable operating leases where the Board is the lessee:

	<b><u>2012</u></b>	<b><u>2011</u></b>
	<b>S\$</b>	<b>S\$</b>
Payable within 1 year	149,556	149,559
Payable after 1 year but not later than 5 years	311,581	12,463
	<u>461,137</u>	<u>162,022</u>

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

## 12. **FINANCIAL RISK MANAGEMENT**

The Board is exposed to minimal financial risks arising from its operations and the use of financial instruments. The key financial risks are credit risk, liquidity risk and interest rate risk. 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 counterparties to settle their financial and contractual obligations to the Board when they fall due. The Board's exposure to credit risk arises primarily from its financial assets which consist of cash and cash equivalents and fees receivable.

Management regularly monitors the Board's exposure to credit risks on an ongoing basis. The Board minimizes credit risks by dealing exclusively with counter party which high credit ratings. Cash and cash equivalents are placed with a financial institution which are regulated and with good credit ratings.

As at the reporting 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 statement of financial position.

There are no financial assets that are past due or impaired as at the statement of financial position date.

**12. FINANCIAL RISK MANAGEMENT (cont'd)**

**Liquidity risk**

Liquidity risk is the risk that the Board will encounter difficulty in meeting financial obligations as they fall due.

The Board monitors its liquidity risk and maintains a level of cash and cash equivalents deemed adequate to finance the Board's operations and to mitigate the effects of fluctuations in cash flows.

All of the financial liabilities of the Board are either payable on demand or mature within one year from the statement of financial position date.

**Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of the Board's financial instruments will fluctuate because of the changes in market interest rates. The Board's exposure to interest rate risk arises primarily from fixed deposits placed with a financial institution.

The Board manages its interest rates risks by placing such fixed deposits over different maturity periods with optimal rates of return.

**13. FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES**

The fair value of a financial instrument is the amount at which the instrument could be exchanged or settled between knowledgeable and willing parties in an arm's length transaction, other than in a forced or liquidation sale.

The following methods and assumptions are used to estimate the fair value of each class of financial instruments for which it is practicable to estimate that value.

*Cash and cash equivalents, receivables and payables.*

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

#### 14. CLASSIFICATION OF FINANCIAL INSTRUMENTS

	Loans and receivables	Financial liabilities at amortised cost	Total
<b>2012</b>	S\$	S\$	S\$
<b>Assets</b>			
Fee receivables	27,820	-	27,820
Other receivables	66,590	-	66,590
Fixed deposits with financial institution	2,049,951	-	2,049,951
Cash and bank balances	1,263,438	-	1,263,438
Total financial assets	3,407,799	-	3,407,799
Total non-financial assets	-	-	185,015
Total assets	3,407,799	-	3,592,814
<b>Liabilities</b>			
Other payables	-	171,713	171,713
Advance practising certificate fees received	-	917,504	917,504
Total financial assets	-	1,089,217	1,089,217
Total non-financial assets	-	-	-
Total assets	-	1,089,217	1,089,217
<b>2011</b>			
<b>Assets</b>			
Fee receivables	16,930	-	16,930
Other receivables	64,778	-	64,778
Fixed deposits with financial institution	2,037,293	-	2,037,293
Cash and bank balances	1,111,720	-	1,111,720
Total financial assets	3,230,721	-	3,230,721
Total non-financial assets	-	-	241,594
Total assets	3,230,721	-	3,472,315
<b>Liabilities</b>			
Other payables	-	48,061	48,061
Advance practising certificate fees received	-	833,660	833,660
Total financial assets	-	881,721	881,721
Total non-financial assets	-	-	-
Total assets	-	881,721	881,721

**15. RESERVE MANAGEMENT**

The primary objective in the management of the Board's reserve is to ensure that it maintains a strong and healthy accumulated surplus so as to enable and support the Board in carrying out its statutory duties under the Nurses and Midwives Act.

The Board monitors its cash flow and overall liquidity position on a continuous basis, taking into consideration the prevailing and projected operating income and expenditure, and other financial obligations, including projected capital expenditure.

The Board is not subject to externally imposed reserve requirements and there were no changes to the Board's approach to reserve management during the year.

**16. AUTHORISATION OF FINANCIAL STATEMENTS**

The financial statements of the Board for the year ended 31 March 2011 were authorized for issue in accordance with a Board member's resolution dated 27 July 2012.

## SELECTED CHARACTERISTICS OF REGISTERED NURSES

		2009	2010	2011
	<b>TOTAL</b>	<b>19733</b>	<b>21575</b>	<b>23598</b>
<b>SEX</b>				
	Male	1596	1763	2007
	Female	18137	19812	21591
<b>ETHNIC GROUP</b>				
	Chinese	12275	12889	13513
	Malay	2214	2407	2622
	Indian	2115	2338	2627
	Others	3129	3941	4836
<b>ACTIVITY STATUS</b>				
	Working Full-time	15524	17291	19305
	Working Part-time	841	843	849
	Not Working/Unknown	2432	2499	2463
	Doing Non-nursing work	936	942	981
<b>EMPLOYMENT</b>				
	Public Sector	11534	12994	14494
	Private Sector	4831	5140	5661
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	17227	18176	19020
	Malaysian	374	468	737
	Chinese (PRC)	553	578	611
	Filipino	1158	1760	2423
	Indian	137	220	289
	Myanmar	105	165	272
	Others	179	208	246
<b>MARITAL STATUS</b>				
	Single	9337	10850	12574
	Married	9968	10281	10569
	Others	428	444	455
<b>AGE</b>				
	Median Age (years)	36	35	34
	Average Age (years)	38	38	37
	Under 25 yrs	2821	3213	3550
	25 - 34 yrs	7033	7798	8651
	35 - 44 yrs	4260	4673	5241
	45 - 54 yrs	2894	2925	2914
	55 - 59 yrs	1112	1233	1407
	Above 60 yrs	1613	1733	1835

## SELECTED CHARACTERISTICS OF ENROLLED NURSES

		2009	2010	2011
	<b>TOTAL</b>	<b>6765</b>	<b>7478</b>	<b>7869</b>
<b>SEX</b>				
	Male	438	514	609
	Female	6327	6964	7260
<b>ETHNIC GROUP</b>				
	Chinese	1952	1992	2028
	Malay	1670	1806	1968
	Indian	1456	1595	1619
	Others	1687	2085	2254
<b>ACTIVITY STATUS</b>				
	Working Full-time	5383	6085	6427
	Working Part-time	220	197	211
	Not Working/Unknown	958	984	223
	Doing Non-nursing work	204	212	1008
<b>EMPLOYMENT</b>				
	Public Sector	4043	4525	4661
	Private Sector	1561	1757	1979
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	4873	5025	5148
	Malaysian	40	40	35
	Chinese (PRC)	214	256	310
	Filipino	852	1188	1287
	Indian	477	564	564
	Myanmar	292	385	503
	Others	17	20	22
<b>MARITAL STATUS</b>				
	Single	3747	4389	4807
	Married	2860	2936	2897
	Others	158	153	165
<b>AGE</b>				
	Median Age (years)	32	30	29
	Average Age (years)	34	35	34
	Under 25 yrs	1581	1622	1634
	25 - 34 yrs	2402	2926	3284
	35 - 44 yrs	1369	1441	1375
	45 - 54 yrs	775	846	909
	55 - 59 yrs	169	191	222
	Above 60 yrs	469	452	445

## SELECTED CHARACTERISTICS OF MIDWIVES

		2009	2010	2011
	<b>TOTAL</b>	<b>294</b>	<b>287</b>	<b>282</b>
<b>SEX</b>				
	Male	-	-	-
	Female	294	287	282
<b>ETHNIC GROUP</b>				
	Chinese	230	222	214
	Malay	23	23	23
	Indian	17	17	18
	Others	24	25	27
<b>ACTIVITY STATUS</b>				
	Working Full-time	137	132	134
	Working Part-time	32	30	30
	Not Working/Unknown	113	111	13
<b>EMPLOYMENT</b>	Doing Non-nursing work	12	14	105
	Public Sector	98	94	95
	Private Sector	71	68	69
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	289	281	274
	Malaysian	0	0	1
	Chinese (PRC)	0	0	0
	Filipino	4	3	3
	Indian	0	0	0
	Myanmar	0	0	0
	Others	1	3	4
<b>MARITAL STATUS</b>				
	Single	50	48	48
	Married	227	224	219
	Others	17	15	15
<b>AGE</b>				
	Median Age (years)	59	64	60
	Average Age (years)	58	62	59
	Under 25 yrs	0	0	0
	25 - 34 yrs	11	9	7
	35 - 44 yrs	9	11	15
	45 - 54 yrs	32	20	14
	55 - 59 yrs	61	60	59
	Above 60 yrs	181	187	187

\* Please note that the number of Midwives refers to those who are not concurrently registered/enrolled in the Register/Roll of Nurses.

## SELECTED CHARACTERISTICS OF ADVANCED PRACTICE NURSES

		2009	2010	2011
	<b>TOTAL</b>	<b>37</b>	<b>48</b>	<b>78</b>
<b>SEX</b>				
	Male	2	2	8
	Female	35	46	70
<b>ETHNIC GROUP</b>				
	Chinese	32	40	65
	Malay	2	4	4
	Indian	2	3	6
	Others	1	1	3
<b>ACTIVITY STATUS</b>				
	Working Full-time	37	48	78
	Working Part-time	0	0	0
	Not Working/Unknown	0	0	0
	Doing Non-nursing work	0	0	0
<b>EMPLOYMENT</b>				
	Public Sector	35	46	74
	Private Sector	2	2	4
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	36	47	77
	Others	1	1	1
<b>MARITAL STATUS</b>				
	Single	13	21	34
	Married	23	26	42
	Others	1	1	2
<b>AGE</b>				
	Median Age (years)	38	40	38
	Average Age (years)	39	41	40
	Under 25 yrs	0	0	0
	25 - 34 yrs	12	11	22
	35 - 44 yrs	18	23	36
	45 - 54 yrs	6	12	18
	55 - 59 yrs	1	2	2
	Above 60 yrs	0	0	0