



TRADITIONAL
CHINESE
MEDICINE
PRACTITIONERS
BOARD

ANNUAL REPORT
2020

Traditional Chinese Medicine Practitioners Board Annual Report 2020

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Chairman's Message

2020 was an unprecedented year, we saw the outbreak of COVID-19, a worldwide pandemic which affected not only Singapore but the whole world. The outbreak of COVID-19 and the resulting implementation of safe social distancing measures by the Government to control spread of COVID-19 have disrupted and impacted all of us in one way or another.

Despite the tough and challenging period of COVID-19, I am pleased to see further development of traditional Chinese medicine practice in Singapore, and many initiatives that we planned for the year have been rolled out and implemented successfully.



Mrs Yu-Foo Yee Shoon
主席符喜泉女士

In October 2020, Senior Minister of State, Ministry of Health, Dr Koh Poh Koon, met with representatives of the TCM community at a virtual engagement session to acknowledge and thank them for the recommendations outlined in the “Report on Raising the Standards of Traditional Chinese Medicine in Singapore”, led by TCMF Board’s TCM Review Committee. Even amidst the COVID-19 pandemic situation, MOH had started to implement some of the recommendations, like setting up a TCM Research Office to provide strategic direction and promulgate TCM research, setting guidelines on acupuncture practice and as well as looking into longer term plans to further improve the clinical training and professional standards of TCM. We are glad to have the support of the Ministry of Health, and with the TCM community, we will continue to work together on these areas as they are the key foundation pieces that must be put in place to raise the TCM ecosystem to the next level of development.

Other major initiatives implemented in the year were:

- (1) Issued a new set of professional guidelines on “General Advisory on Good Clinical Practice and Infection Control for TCM Practice” jointly with the Ministry of Health to TCM practitioners on 5 Feb 2020, after consultation with TCM organisations and receiving the feedback from TCM practitioners.
- (2) Implemented the compulsory Continuing Professional Education (CPE) for TCM practitioners on 1 Apr 2020. Considering the difficulties faced by practitioners to attend classroom-based training courses during COVID-19 outbreak period, the Board lifted the maximum CPE point caps for all the CPE categories, and encouraged TCM practitioners to adopt online learning using IT learning platform and TCM organisations to conduct lectures and seminars online. These measures were lauded by all practitioners and TCM organisations.
- (3) Rolled out the first mass Practising Certificate renewal exercise in Mar 2020 smoothly to grant a 2-year practising certificate with a common expiry date on 30 Jun every two years for all fully-registered TCM practitioners, instead of yearly certificate renewal.
- (4) Reviewed and made changes to the complaints and disciplinary processes to ensure that legislative requirements as specified under the amended TCM Practitioners Act which came into effect on 1 Apr 2020 were met and conformed to.
- (5) Held a legal training workshop and invited lawyers experienced in medico-legal matters to brief committee members and practitioners, and further equip them with legal knowledge and expertise to handle complaint cases.

- (6) Made many improvements and changes to the conduct of the Singapore TCM Physicians Registration Examination, which was deferred to Oct for Part 1 written papers and Dec 2020 for Part 2 clinical papers. Safe management measures were put in place such as health declaration, temperature checks, staggered reporting time for different groups of candidates taking the examination and wearing of surgical mask, etc. Despite the challenging situation, we saw the passing rate of the registration examination for 2020 improved by 12.7%.
- (7) Appointed TCM practitioners from various TCM organisations to a Committee to review and update the Ethical Code and Ethical Guidelines for TCM practitioners in Oct 2020.
- (8) Set up a new Committee on Acupuncture Therapies and Training in Nov 2020 with representatives from TCM organisations, to determine and develop guidelines on the types of acupuncture therapies generally accepted in Singapore and the training required for TCM practitioners.

The Board saw some changes in the appointment of Board members in the year. Prof Lim Shih Hui who has been a Board member since Jul 2016, has been appointed as Registrar on 1 Mar 2020, taking over from Prof Ng Han Seong who has retired from service to the Board. I would like to thank Prof Ng for his invaluable and dedicated contributions to the Board as Registrar for the past 10 years since 2010.

Under the amended TCM Practitioners Act, the number of Board members has increased from 9 to 11 members. The Board welcomed 3 new Board members, Mr Sng Kia Heok, Dr (TCM) Tan Choy Tip and Ms Ho Chin Ee on 1 Jul 2020, and looks forward to their support and contributions in the years to come.

I wish to express my sincere thanks to members of the Board and various committee members for the tremendous amount of time and effort they have contributed to the profession and the Board. Most of all, I would like to thank all members of the TCM profession for their caring service to the public and for their support accorded to the Board during this challenging period of COVID-19.

May you all stay vigilant, safe, keep healthy, and have a better future ahead!

Registrar and Board Members

REGISTRAR



Prof Lim Shih Hui
注册官林诗晖教授/医生

BOARD MEMBERS



Prof Kam Chan Hin
委员甘燦兴教授



Mr Fong Cheng Ek
委员冯增益医师



Mr Seow Ser Fatt
委员萧士发医师



Mrs Koh Juat Jong
委员韓月榕女士



Dr (TCM) Tan Siew Buoy
委员陈秋梅医师



Dr (TCM) See Long Hian
委员施龙现医师



Dr (TCM) Tan Choy Tip
委员谭翠蝶医师
(with effect 1 Jul 2020)



Mr Sng Kia Heok
委员孙加煜医师
(with effect 1 Jul 2020)



Ms Ho Chin Ee
委员何敬仪医师
(with effect 1 Jul 2020)

Committees under the Board

Existing Committees

TCM Practitioners Board was assisted by the following 6 existing Committees:

Accreditation Committee	
<p>Chairman: Prof Ng Han Seong (吴汉昇教授)</p> <p>Members: Prof Lim Shih Hui (林诗晖教授) Prof Kam Chan Hin (甘燦兴教授) Dr (TCM) Tan Siew Buoy (陈秋梅医师) Prof Ho Lai Yun (何乃殷教授) Dr (TCM) Yong Choon Lian (杨竣联医师) Ms Kwek Mei Lin (郭美伶医师) Dr (TCM) Tan Koon Yaw (陈坤耀医师) Dr (TCM) See Long Hian (施龙现医师)</p>	<p>The Accreditation Committee reviews the standards for TCM undergraduate courses and conducts assessment and evaluation of these courses run by TCM educational institutions accredited by TCMP Board.</p>
Audit Committee	
<p>Chairman: Dr (TCM) See Long Hian (施龙现医师)</p> <p>Members: Mr Fong Cheng Ek (冯增益医师) Dr (TCM) Tan Siew Buoy (陈秋梅医师)</p>	<p>The Audit Committee audits the Board's revenue and expenditures, and review the annual budget and the financial statements of the Board.</p>
Complaints Committee	
<p>Chairman: Dr (TCM) See Long Hian (施龙现医师)</p> <p>Members: Mr Gu Falong (顾法隆医师) A/Prof Koo Wen Hsin (顾汶星副教授) Mr Lee Chow Soon (李昭森先生) Mdm Wong Kit Heng (黄洁馨医师) Mr Tham Sai Choy (谭世才先生) Dr (TCM) Lim Siew Yeai (林秋霞医师) Ms Dolly Soh Joo Li (苏如俐医师)</p>	<p>The Complaints Committee reviews complaints received concerning the professional conduct of registered TCM practitioners and makes recommendations to the Board.</p>

Continuing Professional Education Committee	
<p>Chairman: Mr Fong Cheng Ek (冯增益医师)</p> <p>Members: Dr (TCM) Lau Kah Yong (刘嘉扬医师) Mr Liew Siaw Foo (刘少夫医师) Dr (TCM) Ong Poh Hong (王保方医师) Mr Tan Siew Mong (陈秀蒙医师) Dr (TCM) Yong Choon Lian (杨竣联医师) Dr (TCM) Lim Siew Yeai (林秋霞医师) Mr Tan Ooh Chye (陈有才医师)</p>	<p>The TCM Continuing Professional Education (CPE) Committee reviews the structure of CPE for registered TCM practitioners, including the scope of CPE; the points assessment system for CPE events/activities; and the accreditation criteria for CPE events/activities and CPE event providers.</p>
Credentials Committee	
<p>Chairman: Mr Seow Ser Fatt (萧士发医师)</p> <p>Members: Dr (TCM) Chan Peng Chong (陈炳忠医师) Dr (TCM) Koh Hin Ling (许杏莲医师) Dr (TCM) Tan Choy Tip (谭翠蝶医师) Ms Tay Ying Ru, Junie (郑嫻如医师)</p>	<p>The Credentials Committee assesses the applications for registration from foreign-trained TCM practitioners and review the criteria and conditions for registration.</p>
Examinations Committee	
<p>Chairman: Dr (TCM) Tan Siew Buoy (陈秋梅医师)</p> <p>Members: Ms Cui Shuli (崔淑丽医师) Mr Gu Falong (顾法隆医师) Ms Fu Ziyun (付梓云医师) Dr (TCM) Lau Kah Yong (刘嘉扬医师) Dr (TCM) Ong Poh Hong (王保方医师) Dr (TCM) See Long Hian (施龙现医师) Ms Xu Huode (徐获得医师) Mr Ng Wan Hin (吴万兴医师) Ms Ong Zhi Lin, Melissa (王稚琳医师) Ms Tan Xiao Tian, Anne (陈晓恬医师) Dr Huang Youyi (黄有谊医生) Ms Lee Hui Min (李慧敏医师)</p>	<p>The Examinations Committee conducts licensing examination for the registration of TCM practitioners. A panel of examiners, including foreign examination consultants, is appointed to assist the Examinations Committee in the conduct of the licensing examination for TCM physicians and acupuncturists.</p>

New Committees formed in 2020

In 2020, the Board appointed the following 2 new committees:

Committee on Acupuncture Therapies and Training (Formed in Oct 2020)	
<p>Chairman: Mr Seow Ser Fatt (萧士发医师)</p> <p>Co-Chairman: Mr Kuo Tung Ho (郭东和医师)</p> <p>Members: Mr Chew Say Yeow (周世耀医师) Ms Cui Shuli (崔淑丽医师) Dr (TCM) Lau Kah Yong (刘嘉扬医师) Dr (TCM) See Long Hian (施龙现医师) Ms Clare Chou (朱慧娟医师)</p>	<p>The Committee on Acupuncture Therapies and Training is tasked to determine and develop guidelines on the types of acupuncture practice generally acceptable in Singapore and the training required for TCM practitioners.</p>
Ethical Code and Ethical Guidelines Review Committee (Formed in Nov 2020)	
<p>Chairman: Prof Lim Shih Hui (林诗晖教授)</p> <p>Co-Chairman: Dr (TCM) Tan Siew Buoy (陈秋梅医师)</p> <p>Members: Mr Sng Kia Heok (孙加煜医师) Ms Ho Chin Ee (何敬仪医师) Dr (TCM) Lim Siew Yeai (林秋霞医师) Dr (TCM) Teo Kok Keong (张国强医师) Ms Kwek Mei Lin (郭美伶医师)</p>	<p>The Ethical Code and Ethical Guidelines (ECEG) Review Committee reviews and updates the current version of the ECEG, to ensure that the code of practice remains relevant to TCM practice and protect the interest of the public.</p>

Functions of the Board

The Traditional Chinese Medicine Practitioners Board (TCMPB) is a statutory board under the Ministry of Health, and the functions of the Board as stipulated under the Traditional Chinese Medicine Practitioners (TCMP) Act are -

- (1) to approve or reject applications for registration;
- (2) to accredit courses in the practice of traditional Chinese medicine in Singapore for the purposes of registration; and the institutions of higher learning in Singapore offering any of these courses;
- (3) to make recommendations to the appropriate authorities for the continuing training and education of registered persons;
- (4) to determine and regulate the conduct and ethics of registered persons; and
- (5) generally to do all such acts, matters and things as necessary or authorised to be carried out under the TCMP Act.

Guidelines for TCM Practitioners

Last year, MOH disseminated COVID-19 related circulars to TCM practitioners in both English and Chinese to keep them informed and also advised them on treatment of patients with symptoms like fever, cough, shortness of breath, runny nose, sorethroat, headache and malaise. There was a total of 17 circulars issued to TCM practitioners in 2020 and also posted on the TCMP Board website for reference. Some examples of circulars disseminated to the TCM practitioners were “COVID-19 vaccination for registered TCM practitioners”, “Guidelines for healthcare workers resuming work duties after returning from overseas travel”, “Guidance on cross-institutional movement of TCM practitioners post circuit breaker”, “Swab-and-send-home criteria and suspect case definition for COVID-19”, “Resumption of TCM services” and “Safe management and visitor policy in phase two of post circuit breaker” etc.

The General Advisory on Good Clinical Practice and Infection Control for TCM Practice was also issued by MOH and TCMP Board to all TCM practitioners on 5 Feb 2020 after consultation with the TCM practitioners and organisations. Both English and Chinese versions can be downloaded from the Board’s website. It is important for TCM practitioners to have good clinical practice and infection control in place to minimize the risks of spreading infections amongst patients, staff, and TCM practitioners.

MOH and TCMP Board are currently in consultation with the TCM practitioners and organisations on the “General Advisory on Acupuncture and Related Treatment”, a general guide on best practices in acupuncture practice, keeping of patient’s record and consent, and workplace safety etc, targeted to be ready in 2021.

Registration

Application and New Registration Cases

In the year 2020, 135 applications for registration were received by the Board. Due to the outbreak of COVID-19, Singapore TCM-Physicians Registration Examination was completed in Dec 2020 and 69 candidates who passed the Singapore TCM-Physicians Registration Examination were granted full registration as TCM physicians in 2021.

Out of the 135 applications received, 133 were locally trained, and 2 were foreign trained. Of the 69 candidates who passed the Singapore TCM-Physicians Registration Examination and were granted full registration as TCM physicians in 2021, 68 were local trained and 1 was foreign trained.

Number of Registered TCM Practitioners

As at 31 Dec 2020, there were a total of 3,271 registered TCM practitioners in Singapore. 3,017 were registered as TCM physicians, of which 1,101 were also registered as acupuncturists. 254 TCM practitioners were registered as acupuncturists only.

Key Registration Statistics as at 31 Dec 2020

Table 1 shows the number of registered TCM practitioners by type of registration and TCM qualification.

Table 1: Registered TCM Practitioners by Type of Registration and TCM Qualification as at 31 Dec 2020

Registration Type	Local TCM Qualification	Foreign ¹ TCM Qualification	No Formal TCM Qualification	Total
TCM Physicians²				
Full Registration	2,040	823	153	3,016
Conditional Registration		1	-	1
Total	2,040	824	153	3,017
Acupuncturists³				
Full Registration	201	17	35	253
Conditional Registration	1	-	-	1
Total	202	17	35	254

¹ Includes those graduated from Nanyang Technological University, Singapore College of TCM or Institute of Chinese Medical Studies and awarded with recognised TCM bachelor degree from universities in China.

² Includes those also registered as acupuncturists

³ Refers to those registered only as acupuncturists

The breakdown of registered TCM practitioners by selected characteristics is shown in Table 2.

Table 2: Selected Characteristics of Registered TCM Practitioners as at 31 Dec 2020

Characteristics	TCM Physicians ¹		Acupuncturists ²	
	Number	%	Number	%
TCM Qualifications				
Bachelor's degree	744	24.7	4	1.6
Graduate Certificate	190	6.3	-	-
Diploma and Advanced Diploma	1,805	59.8	29	11.4
Diploma and Graduate Diploma (Acupuncture)	-	-	137	53.9
Certificate	124	4.1	49	19.3
No formal qualification	154	5.1	35	13.8
Place of Training				
Local Trained	2,662	88.2	202	79.5
Foreign Trained	202	6.7	17	6.7
No Formal Training	153	5.1	35	13.8
Total	3,017	100%	254	100%

The number of registered TCM practitioners by practice status and principal place of practice is shown in Table 3.

Table 3: Registered TCM Practitioners by Practice Status and Principal Place of Practice as at 31 Dec 2020

Characteristics	TCM Physicians ¹		Acupuncturists ²	
	Number	%	Number	%
Practice Status				
Practising full time	1,370	45.4	86	33.9
Practising part time	830	27.5	31	12.2
Not practising	817	27.1	137	53.9
Principal Place of Practice				
TCM clinic (including Chinese medicine shop)	1,273	42.2	32	12.6
Charitable TCM clinic	641	21.2	2	0.8
Educational institution	27	0.9	-	-
Home Visits	162	5.4	15	5.9
Restructured /Private hospital	18	0.6	19	7.5

¹ Includes those TCM physicians also registered as acupuncturists

² Refers to those registered only as acupuncturists

Characteristics	TCM Physicians ¹		Acupuncturists ²	
	Number	%	Number	%
Polyclinic	-	-	1	0.4
Western medical clinic	5	0.2	39	15.4
Not practising	817	27.0	137	53.9
Others*	74	2.5	9	3.5
Total	3,017	100%	254	100%

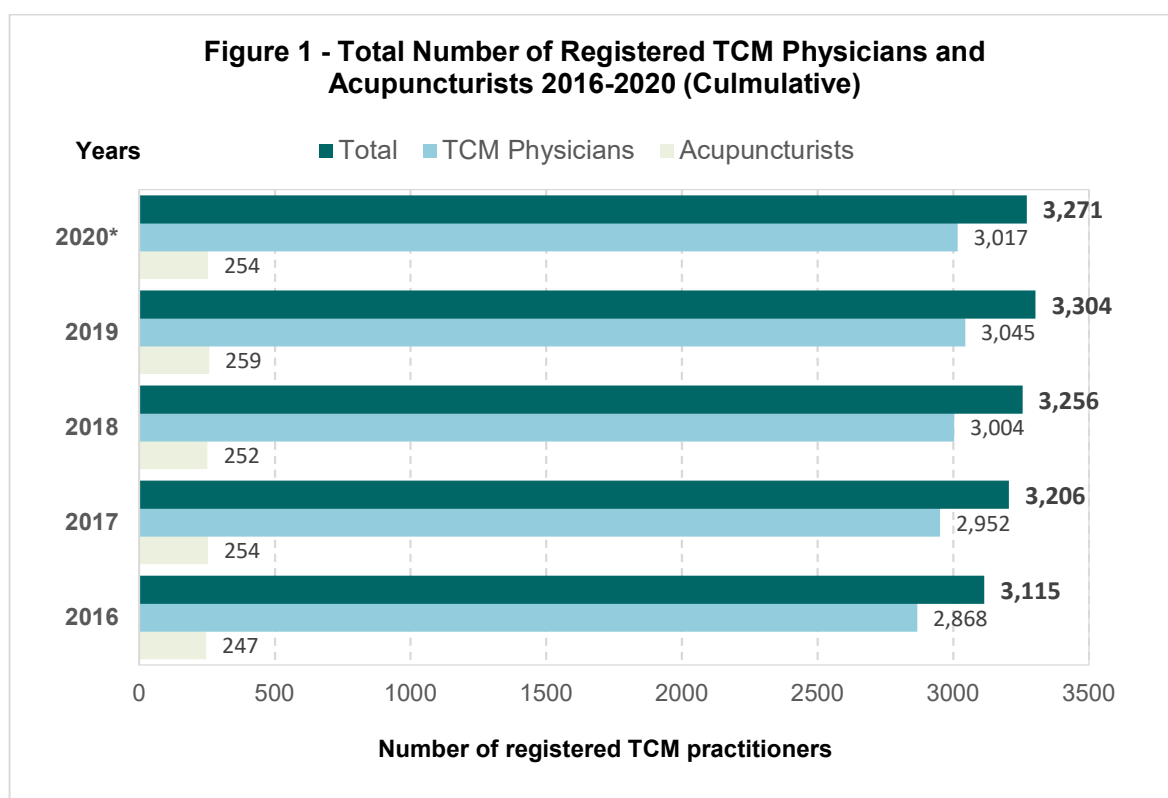
* Business entities that hire TCM practitioners for e.g. health wellness, beauty spa, massage and foot reflexology, hair treatment salon etc.

¹ Includes those TCM physicians also registered as acupuncturists

² Refers to those registered only as acupuncturists

Key Registration Statistics for the past 5 years

Total number of registered TCM Physicians and Acupuncturists from 2016 to 2020.



* Due to COVID-19 situation, the Singapore TCM Physicians Registration Examination was completed in late Dec 2020 and 69 candidates who passed the examination were registered in 2021.

Table 4 shows the total number of registered TCM Physicians and Acupuncturists holding full and conditional registration from 2016 to 2020.

Year	TCM Physicians		Total	Acupuncturists		Total	Total Registered TCM Physicians & Acupuncturists		Grand Total
	Full	Conditional		Full	Conditional		Full	Conditional	
2016	2,868	-	2,868	245	2	247	3,113	2	3,115
2017	2,949	3	2,952	252	2	254	3,201	5	3,206
2018	2,998	6	3,004	250	2	252	3,248	8	3,256
2019	3,043	2	3,045	257	2	259	3,300	4	3,304
2020*	3,016	1	3,017	253	1	254	3,269	2	3,271

* 69 candidates who passed the Singapore TCM Physicians Registration Examination in late Dec 2020 were registered in 2021.

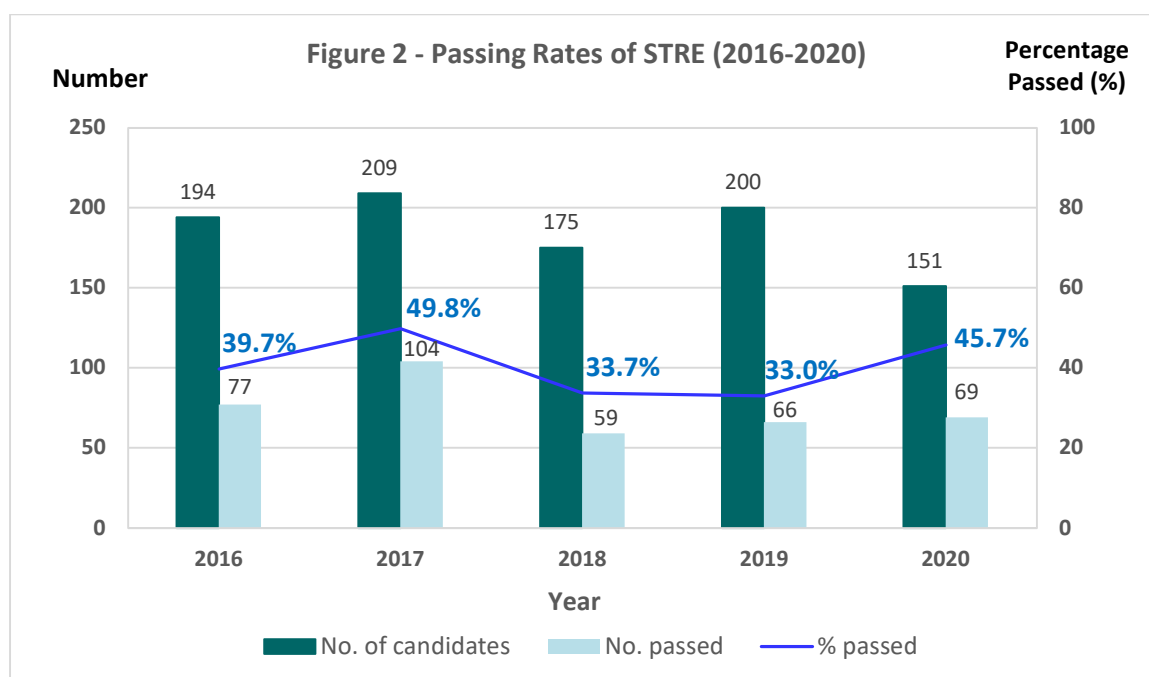
Registration Examinations

Singapore TCM Physicians Registration Examination

Due to the outbreak of COVID-19, the annual Singapore TCM Physicians Registration Examination was postponed and conducted on 22 Oct and 23 Oct 2020 (Part 1 for written papers), and 12 Dec, 13 Dec and 19 Dec 2020 (Part 2 for clinical papers) with safe management measures in place such as health declaration, temperature checks, staggered reporting time, put on surgical mask, etc.

A candidate who passes the Part 1 examination is qualified to take the Part 2 examination. Candidates must pass both parts of the examination to qualify for registration as TCM Physicians. 135 candidates sat for the Part 1 examination, of which 94 (69.6%) are new candidates and 41 (30.4%) are repeat candidates. The passing rate for TCM Physicians Registration Examination is 45.7%. Compared with the passing rate of 33.0% in 2019, the passing rate for 2020 TCM Physicians Registration Examination had improved by 12.7%.

Figure 2 shows the passing rates of STRE from 2016 to 2020.



Singapore Acupuncturists Registration Examination

The Singapore Acupuncturists Registration Examination is held bi-annually and the next examination will be held in 2021.

Renewal of Practising Certificates

In 2019, we aligned all Practising Certificates (PC) renewal cycle on to a 2-year PC renewal cycle, with the same expiry date on 30 Jun 2020. Each cycle of renewal will start from 1 Apr of the even year. A late fee of \$75 will be imposed if the PC renewal application is not received by 31 May of the even year.

The first mass PC renewal exercise was conducted in 2020 from 1 Apr to 30 Jun 2020 collided with the COVID-19 circuit breaker period. The PC expiry date for all practitioners is standardised with the common expiry date on 30 Jun. The TCM practitioners were able to submit their renewal applications online smoothly. A total of 2,700 registered TCM practitioners applied for the renewal of their PC of which 2,698 were TCM practitioners on full registration and 2 TCM practitioners on conditional registration.

112 TCM practitioners who were holding valid PC in the previous year did not renew their PC. The reasons and different circumstances for non-renewal of PC are tabulated in Table 5.

Table 5: Non-renewal of Practising Certificates in 2020

Non-Renewal of Practising Certificate	Full Registration	Conditional Registration	Total
Request from TCM practitioners due to various reasons (studying overseas, retired, etc)	69	-	69
End of employment contract	-	2	2
Under suspension of practice order	1		1
No response from TCM practitioners	36	-	36
Deceased	4	-	4
Practising Certificates not renewed in 2020	110	2	112

Continuing Professional Education for TCM Practitioners

With the enactment of the TCM practitioners (Register and Practising Certificates) Amendment Regulations 2020, the compulsory CPE Programme for TCM practitioners has been implemented from 1 Apr 2020. TCM practitioners must meet the mandatory CPE points requirement for the renewal of PC. TCM practitioners on full registration are required to fulfil 50 CPE points requirement for the renewal of 2-year PC, and TCM practitioners on conditional registration to fulfil 25 CPE points for the renewal of 1-year PC.

The implementation of tighter social distancing measures by the Government to control the spread of COVID-19 have disrupted the CPE events by TCM organisations. Many CPE classroom-based courses and lectures were cancelled or deferred. TCM practitioners feedback to the Board their anxieties and concerns of not being able to attend CPE courses to fulfil the CPE requirements for the renewal of PC. The Board swiftly reviewed, encouraged all event providers to adopt online learning using IT learning platform to conduct lectures and seminars, and also removed the maximum CPE point caps from all categories, giving flexibility for TCM practitioners to obtain the full entire CPE points from any CPE categories for the qualifying period between 1 Apr 2020 to 31 Mar 2022. This was well received by the TCM organisations and TCM practitioners.

From 1 Apr 2020 to 31 Dec 2020, the Board had processed a total of 373 applications for CPE event accreditation from local TCM institutions. Of the 373 CPE events conducted by the local TCM institutions, 81% were conducted online via Zoom or Voov and the events were well attended by TCM practitioners.

There were 18,114 CPE claims submitted by registered TCM practitioners for self-study and attending online overseas training courses. Of the 18,114 CPE self claim applications by the TCM practitioners, 97.1% were self directed learning, for examples reading of TCM Books/recognised professional journals.

2,258 or 83.6% of TCM practitioners had attended CPE events during the period from 1 Apr to 31 Dec 2020. Figures 3 shows the number of CPE events organised by CPE event organisers and figure 4 shows the number of CPE self claims submitted by practitioners for the year.

Figure 3 - Number of CPE events organised by CPE event organisers (Apr- Dec 2020)

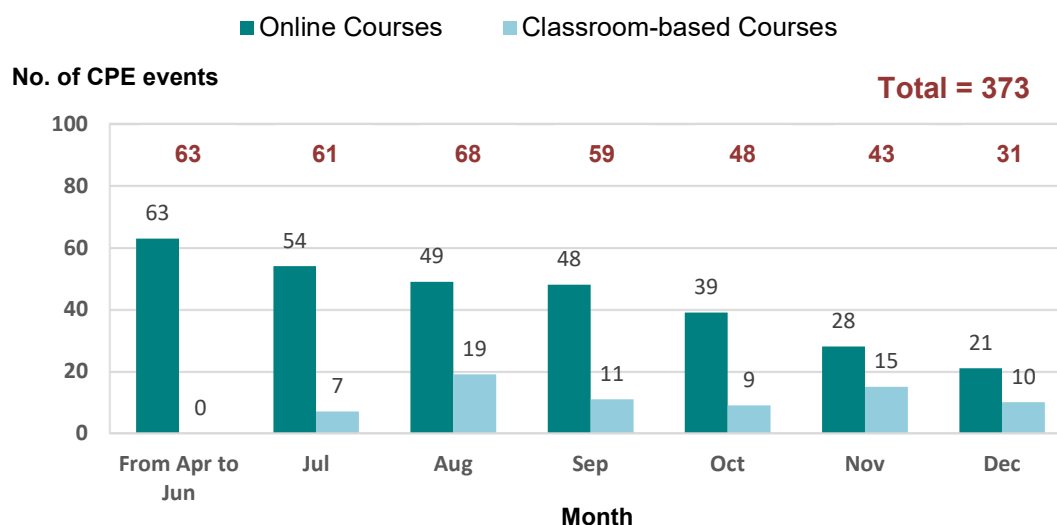
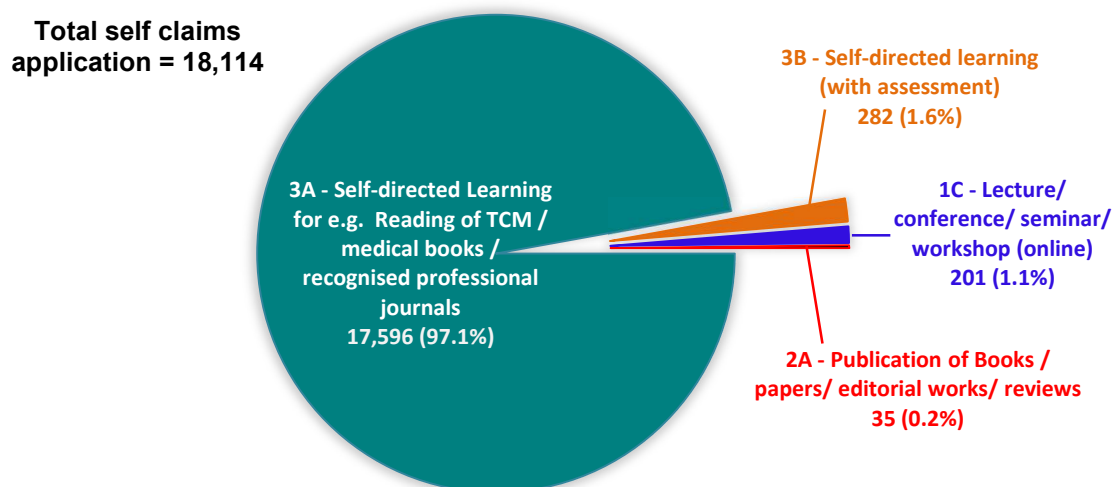


Figure 4 - Number of TCM practitioners self claims CPE applications (Apr-Dec 2020)



Complaints

In 2020, the Board received 20 non-Statutory Declaration complaints and 2 complaint supported by Statutory Declaration (SD) involving registered TCM practitioners. The nature of these complaints were broad ranging, comprising of allegations on poor service attitude of TCM practitioners, over charging on TCM treatment fees, and unhygienic conditions at TCM clinics, TCM treatment causing shingles and alleged breach of confidentiality by staff employed in TCM clinic.

Non-Statutory Declaration complaints

Out of the 20 non-Statutory complaint cases received, 14 cases were not investigated due to insufficient evidence and absence of material information, 4 cases were referred to Ministry of Health for investigation on unlawful TCM practice and 2 cases did not enclose statutory declarations which needed affirmation before the Notary Public or Commissioners for Oaths. The complainants were contacted but did not follow up with necessary requirement to affirm their complaints.

Statutory Declaration complaints

The number of SD complaints received by the Board has decreased from 4 cases in 2016, 9 in 2017 to 2 cases in 2020. The nature of SD complaints received for 2016 to 2020 are summarised in Table 6.

Table 6: Number of statutory declaration complaints and court conviction cases against Registered TCM practitioners, Years 2016 - 2020

S/N	Type of Complaints	2016	2017	2018	2019	2020
1	Professional Misconduct	1	3	1	-	-
2	Professional Negligence	3	4	5	1	-
3	Use of Western Medicines	-	-	-	-	-
4	Criminal Conviction	-	-	-	1	1
5	Others	-	2	1	-	1
	Total	4	9	7	2	2

Interim Order to cease TCM practice

An SD complaint was lodged against a TCM practitioner who was previously disciplined by the Board in May 2019. The TCM practitioner had continued to administer invasive nostril treatment to patients despite being under suspension of his TCM registration. He had continued to hold himself out as a qualified TCM practitioner and performed high risk invasive nostril treatment on patients.

Following the receipt of a statutory complaint, the Board issued the practitioner with an interim order on 13 Oct 2020, to cease all practice of TCM, including acupuncture and to refrain from administering his invasive nostril treatment so as to avoid endangering public and patient safety, for a period of 18 months from 14 Oct 2020 to 13 Apr 2022.

Legal Workshop Training

In view of the changes in the complaints and disciplinary inquiry processes under the new TCM Practitioners Act, the TCMP Board asked Secretariat of healthcare Professional Boards (SPB)'s Legal Unit to conduct another legal training workshop for the TCMP Board members and the Complaints and Inquiry Committees' members which was held via zoom on 26 Nov 2020. A total of 49 Board and Committee members took part in the 2-hour training workshop.

The training workshop was to equip participants with knowledge and expertise in handling of complaints and disciplinary process under the new TCM Practitioners Act. The contents of this workshop were broad ranging, comprising of topics such as legal principles behind the application of law, differentiation between simple and serious professional negligence, duties of investigators, conflict of interests, judicial review and adjudication of cases.

The participants gave positive feedback that they had benefitted from the training workshop immensely.

Disciplinary Inquiries

For a greater part of year 2020, the Board's operation was impacted by the widespread COVID-19 pandemic. As such, only 2 inquiries were held and concluded this year. These 2 inquiry hearings were conducted with safe distancing measures in place to minimise the risk of COVID-19 infections.

Brief summaries on these 2 concluded cases are provided as follows:

Case 1

The inquiry on the complaint against TCM practitioner Pang Kong Choi ("Mr Pang") started in Nov 2018 and concluded in Sep 2020.

By way of statutory declaration, a complaint was filed by a patient's daughter ("the Complainant") against Mr Pang for medical negligence. The complainant's mother ("the patient") had consulted Mr Pang for conditions pertaining to itch and blisters on her hands. Based on facts of the case, Mr Pang was alleged to have performed bloodletting on the patient's left hand. The treatment was said to have caused hand infection to the patient who was subsequently admitted to a hospital for surgical treatment. The patient underwent multiple operations for her handinfection and had to be hospitalized for close to a month. Complainant alleged that the bloodletting procedure which Mr Pang had performed on her mother's hand was questionable, inappropriate and had caused her mother to sustain hand injuries.

Following the Complaint and subsequent to reviewing the written explanation provided by Mr Pang, an Investigation Committee ("IC") was convened to hear the Complaint. Upon conclusion of the inquiry hearing, IC arrived at the following findings:

- (a) Mr Pang was responsible for performing bloodletting treatment and causing infection to the patient's left hand;
- (b) Mr Pang did not conduct adequate assessment of the Patient's medical condition through good history taking and appropriate TCM clinical examination. None of his TCM diagnosis and syndrome differentiation of the Patient's condition were recorded in the Patient's case notes or substantiated by evidence;
- (c) Mr Pang had breached Clause 4.1.1(a) of the Ethical Code and Ethical Guidelines for TCM Practitioners. He failed to conduct adequate assessment of the Patient's condition through good history-taking and appropriate TCM clinical examination before carrying out the Blood-Letting Procedure on the Patient;
- (d) The Blood-Letting treatment that Mr Pang performed on the said Patient was not in accordance with Clause 4.1.1(e) of the Ethical Code and Ethical Guidelines for TCM Practitioners. In particular, he had failed to provide competent and appropriate care to the Patient, and the Bloodletting was not an appropriate or generally accepted method of TCM treatment for the Patient in light of the patient's medical condition;

Upon considering the reports of the IC and hearing the submissions of Defence Counsel at the mitigation address, the Board was of the view that there was insufficient evidence to conclude beyond reasonable doubt that Mr Pang had performed blood-letting on the patient's left hand as alleged by the Complainant. However, the Board concurred with IC's findings that Mr Pang had failed to conduct an adequate assessment of the patient's medical conditions through good

history taking and appropriate TCM clinical examinations. Mr Pang had also failed to provide clear and proper TCM diagnosis and symptom differentiation before treatment.

Taking into account that the principal allegation of performing bloodletting on patient's left hand leading to infection was not proven satisfactorily, the Board held the view that a suspension of Mr Pang's registration was not warranted on this occasion. Accordingly, the Board had decided on a financial penalty of \$8,000 against Mr Pang and with censure. Mr Pang was also ordered to pay legal costs incidental to the inquiry conducted against him.

Case 2

The complainant in this case sought treatment from TCM practitioner Yong Rong Mei ("Madam Yong") for her left sprained ankle at Nanyang TCM Clinic. The complainant alleged that TCM practitioner Yong had failed to exercise reasonable care and precautions while administering TCM fire cupping treatment on her and this caused her to sustain burn injuries on her left calf.

To treat the burn injuries, Madam Yong was said to have applied some Chinese medicated oil on the wounded area and this aggravated the pain caused to the complainant. When the pain from the wounds continued to linger, the complainant visited the A&E department at Raffles Hospital to seek further treatment. Doctors at the hospital diagnosed her injuries as second degree burn on lower left calf.

An Investigation Committee was convened to inquire into the complaint filed against Madam Yong. The inquiry hearing was held in Jul 2020 and concluded in Dec 2020. The findings of the IC were as follows:

- (a) Madam Yong was not in breach of Section 19(1)(f) or (i) of the TCM Practitioners Act. She had adequately informed the Complainant of the benefits and risks of TCM cupping treatment in a manner such that the latter was able to participate in making decision on whether to accept the proposed treatment.
- (b) In relation to the TCM fire cupping treatment, Madam Yong had failed to provide appropriate care to the Complainant. She failed to put in place adequate precautions to minimise the risk of scald injuries caused to the complainant. Madam Yong's negligence tantamounts to a breach of Clause 4.1.1 (e) of the Ethical Code and Ethical Guidelines for TCM practitioners.
- (c) Madam Yong was fully responsible for the blisters and burn injuries caused to the Complainant. It was her mismanagement of the cupping treatment and failure to provide appropriate and/or sufficient care which led to the Complainant's scald injuries.
- (d) Following the determinations made above, Madam Yong was found to have acted in breach of paragraph 4.1.1(e) of the Ethical Code, her conduct amounts to professional misconduct and/or negligence in breach of Section 19(1)(f) and (i) of the TCM Practitioners Act (Cap 333A).

In deciding on the appropriate sanctions, the Board took into consideration that this was Madam Yong's first instance of professional breach. Having heard the mitigation and considering the overall facts and circumstances of this case, the Board reduced the suspension of Mdm Yong's registration to 6 months and with censure. Mdm Yong was also ordered to pay legal costs incidental to the investigation and inquiry of her case.

Appendix

Audited Financial Statements (FY 1 April 2020 to 31 March 2021)

Traditional Chinese Medicine Practitioners Board

(Statutory board constituted under the Traditional Chinese Medicine Practitioners Act
Chapter 333A)

AUDITED FINANCIAL STATEMENTS

For the Financial Year Ended 31 March 2021



26 Eng Hoon Street Singapore 169776

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Traditional Chinese Medicine Practitioners Board

(Statutory board constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)

Audited Financial Statements

For the Financial Year Ended 31 March 2021

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Traditional Chinese Medicine Practitioners Board
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)

STATEMENT BY THE BOARD OF MEMBERS

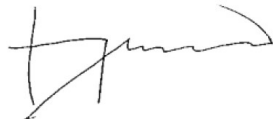
For the Financial Year Ended 31 March 2021

In the opinion of the Board of Members,

- (a) the financial statements of the Traditional Chinese Medicine Practitioners Board (the “Board”) together with the notes thereto are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), Traditional Chinese Medicine Practitioners Act Chapter 333A (the “Act”) and Statutory Board Financial Reporting Standards in Singapore (“SB-FRS”) so as to presents fairly, in all material respects, the state of affairs of the Board as at 31 March 2021, and of the results, changes in fund, and cash flows of the Board for the financial year ended on that date;
- (b) 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; and
- (c) nothing came to our notice that caused us to believe that the receipts, expenditure and investment of moneys, and the acquisition and disposal of assets by the Board during the financial year have not been in accordance with the provisions of the Act.

The Board of Members have, on the date of this statement, authorised these financial statements for issue.

On behalf of the Board of Members,



.....
Mrs Yu-Foo Yee Shoon
Chairman



.....
Prof Lim Shih Hui
Registrar

Singapore

Date: 24 June 2021

INDEPENDENT AUDITOR'S REPORT

**To the Members of
Traditional Chinese Medicine Practitioners Board**
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)
For the Financial Year Ended 31 March 2021

Report on the audit of the financial statements

Opinion

We have audited the financial statements of the Traditional Chinese Medicine Practitioners Board (the "Board"), which comprise the statement of financial position of the Board as at 31 March 2021, the statement of comprehensive income, statement of changes in fund, and statement of cash flows of the Board for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), Traditional Chinese Medicine Practitioners Act Chapter 333A (the "Act") and Statutory Board Financial Reporting Standards in Singapore ("SB-FRS") so as to presents fairly, in all material respects, the state of affairs of the Board as at 31 March 2021 and of the results, changes in funds and cash flows of the Board for the financial year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Board in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Board of Members, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

To the Members of
Traditional Chinese Medicine Practitioners Board
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)
For the Financial Year Ended 31 March 2021

Report on the audit of the financial statements (Cont'd)

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of Public Sector (Governance) Act, the Act and 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.

A statutory board is constituted based on its constitutional act and its dissolution requires Parliament's approval. In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is intention to wind up the Board or for the Board to cease operations.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT

To the Members of
Traditional Chinese Medicine Practitioners Board
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)
For the Financial Year Ended 31 March 2021

Report on the audit of the financial statements (Cont'd)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also: (cont'd)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board's management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

Opinion

In our opinion:

- (a) the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets by the Board during the financial year are, in all material respects, in accordance with the provisions of Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Board; and
- (b) proper accounting and other records have been kept, including records of all assets of the Board whether purchased, donated or otherwise.

INDEPENDENT AUDITOR'S REPORT

To the Members of
Traditional Chinese Medicine Practitioners Board
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)
For the Financial Year Ended 31 March 2021

Basis for Opinion

We conducted our audit in accordance with SSAs. Our responsibilities under those standards are further described in the '*Auditor's Responsibilities for the Compliance Audit*' section of our report. We are independent of the Board in accordance with the ACRA Code together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on management's compliance.

Responsibilities of Management for Compliance with Legal and Regulatory Requirements

Management is responsible for ensuring that the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets, are in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Board. This responsibility includes monitoring related compliance requirements relevant by the Board, and implementing accounting and internal controls as management determines are necessary to enable compliance with the provisions of the Act.

Auditor's Responsibilities for the Compliance Audit

Our responsibility is to express an opinion on management's compliance based on our audit of the financial statements. We planned and performed the compliance audit to obtain reasonable assurance about whether the receipts, expenditure, investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Board.

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 statements 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 and not be detected.

Tan, Chan & Partners
*Public Accountants and
Chartered Accountants*

Singapore

Date: 24 June 2021

Traditional Chinese Medicine Practitioners Board
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)

STATEMENT OF FINANCIAL POSITION
As at 31 March 2021

	Note	2021 \$	2020 \$
ASSETS			
Non-current asset			
Plant and equipment	4	<u>1,298</u>	<u>40,830</u>
Current assets			
Other receivables	5	<u>203,159</u>	<u>474,153</u>
Bank balance	6	<u>1,817,392</u>	<u>736,036</u>
		<u>2,020,551</u>	<u>1,210,189</u>
Total assets		<u>2,021,849</u>	<u>1,251,019</u>
LIABILITIES AND FUND			
Current liabilities			
Fees received in advance	7	<u>962,013</u>	<u>194,578</u>
Other payables	8	<u>132,615</u>	<u>510,342</u>
Lease liability	9	<u>-</u>	<u>39,428</u>
		<u>1,094,628</u>	<u>744,348</u>
Fund			
Accumulated fund		<u>927,221</u>	<u>506,671</u>
Total liabilities and fund		<u>2,021,849</u>	<u>1,251,019</u>

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

Traditional Chinese Medicine Practitioners Board
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)

STATEMENT OF COMPREHENSIVE INCOME
For the Financial Year Ended 31 March 2021

	Note	2021 \$	2020 \$
Income			
Application fee		29,950	40,700
Certificate fees		5,600	5,830
Examination fees		64,350	103,730
Other income		4,025	8,490
Practising certificate fees		757,080	772,848
Recovery of legal cost		144,469	272,800
Service charges		7,200	3,130
Total income		1,012,674	1,207,528
Less: Operating expenses			
Depreciation of plant and equipment	4	39,532	59,120
Examination expenses		130,946	139,503
Finance cost	11	605	3,430
Information Technology (IT) expenses		38,231	94,294
Legal expenses		292,862	577,317
Loss on disposal of plant and equipment		-	1,054
Shared service fee	12	995,419	395,271
Manpower and related costs	13	-	461,188
Rental expenses	14	-	10,159
Other operating expenses	15	31,468	69,071
Total operating expenses		1,529,063	1,810,407
Deficit before grant and contribution to consolidated fund		(516,389)	(602,879)
Grant			
Grant from Ministry of Health		936,939	689,819
Surplus for the financial year after grant but before contribution to consolidated fund		420,550	86,940
Contribution to consolidated fund	10	-	49,027
Net surplus for the financial year, representing total comprehensive income for the financial year		420,550	135,967

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

Traditional Chinese Medicine Practitioners Board
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)

STATEMENT OF CHANGES IN FUND
For the Financial Year Ended 31 March 2021

	Accumulated fund \$
As at 01 April 2019	370,704
Net surplus for the financial year, representing total comprehensive income for the financial year	<u>135,967</u>
As at 31 March 2020	506,671
Net surplus for the financial year, representing total comprehensive income for the financial year	<u>420,550</u>
As at 31 March 2021	<u>927,221</u>

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

Traditional Chinese Medicine Practitioners Board
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)

STATEMENT OF CASH FLOWS
For the Financial Year Ended 31 March 2021

	Note	2021 \$	2020 \$
Operating activities			
Deficit before grant and contribution to consolidated fund		(516,389)	(602,879)
<u>Adjustments for:</u>			
Depreciation of plant and equipment	4	39,532	59,120
Loss on disposal of plant and equipment		-	1,054
Interest expense		605	3,430
		<u>(476,252)</u>	<u>(539,275)</u>
<u>Changes in working capital:</u>			
Other receivables		1,207,933	1,308,317
Fees received in advance		767,435	(416,848)
Other payables		<u>(377,727)</u>	<u>330,702</u>
Cash flows used in operations		1,121,389	682,896
Interest received		-	-
Net cash generated from/(used in) operating activities		<u>1,121,389</u>	<u>682,896</u>
Financing activities			
Interest paid		(605)	(3,430)
Repayment of lease liability		<u>(39,428)</u>	<u>(56,619)</u>
Net cash used in financing activities		<u>(40,033)</u>	<u>(60,049)</u>
Net changes in cash and cash equivalents		1,081,356	622,847
Cash and cash equivalents at beginning of financial year		<u>736,036</u>	<u>113,189</u>
Cash and cash equivalents at end of financial year	6	<u>1,817,392</u>	<u>736,036</u>

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

Traditional Chinese Medicine Practitioners Board
(Constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A)

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1. GENERAL INFORMATION

The Traditional Chinese Medicine Practitioners Board (the “Board”) was constituted under the Traditional Chinese Medicine Practitioners Act Chapter 333A (the “Act”). The Board’s registered office is located at 16 College Road, #01-01, College of Medicine Building, Singapore 169584 and its principal place of business is located at 81 Kim Keat Road, Level 9, NKF Centre, Singapore 328836.

The functions of the Board as stated in Section 4 of the Act are the following:

- a. to approve or reject applications for registration;
- b. to accredit courses in the practice of traditional Chinese medicine in Singapore for the purpose of registration;
- c. to accredit the institutions of higher learning in Singapore offering any of these courses;
- d. to make recommendations to the appropriate authorities for the continuing training and education of registered persons;
- e. to determine and regulate the conduct and ethics of registered persons; and
- f. generally to do all such acts, matters and things as are necessary or authorised to be carried out under the Act and any regulations made thereunder.

The financial statements of the Board for the financial year ended 31 March 2021 were authorised for issue by the Board of Members on the date of the Statement by the Board of Members.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements have been prepared in accordance with the provisions of the Act and Statutory Board Financial Reporting Standards in Singapore (“SB-FRS”). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Board has adopted all the new and revised standards which are effective for annual financial periods beginning on or after 01 April 2020. The adoption of these new/revised standards and interpretations did not result in any substantial changes to the accounting policies of the Board, or have any material effect on the financial performance or position of the Board.

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.3 Standards issued but not yet effective

Certain new standards, amendments to standards and interpretations are issued but effective for annual financial periods beginning on or after 01 April 2021, and which the Board has not been early adopted in preparing these financial statements. None of these are expected to have a significant impact on the Board's financial statements in the year of initial application.

2.4 Currency transactions

Functional and presentation currency

Items included in the financial statements of the Board are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The financial statements of the Board are presented in Singapore dollars (\$) which is the Board's functional currency.

2.5 Plant and equipment

Plant and equipment are recognised at cost less accumulated depreciation and accumulated impairment losses.

Subsequent expenditure relating to plant and equipment that has already been recognised is added to the carrying amount of the asset only when 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.

Depreciation is computed on the straight-line method to write-off the cost of the plant and equipment over its estimated useful lives. The estimated useful lives of the plant and equipment are as follows:

	<u>Estimated useful lives</u>
Computer software	3 years
Leased premise	20 months
Office equipment	5 years
Renovation	6 years
Furniture and fittings	8 years

Fully depreciated plant and equipment are retained in the financial statements until they are no longer in use and no further charge for depreciation is made in respect of these assets.

The residual value, estimated useful life and depreciation method are reviewed at each reporting date and adjusted prospectively, if appropriate.

Gains or losses arising from the retirement or disposal of plant and equipment are determined as the difference between the estimated net disposal proceeds and the carrying amount of the asset and are recognised in profit or loss on the date of retirement or disposal.

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.5 Plant and equipment (Cont'd)

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

2.6 Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever there is any indication that these assets may be impaired.

If the recoverable amount of the asset is estimated to be less than its carrying amount, the carrying amount of the asset 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 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 is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of accumulated depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in profit or loss.

2.7 Financial instruments

(a) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when the Board becomes party to the contractual provisions of the instruments.

At initial recognition, the Board measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss ("FVPL"), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Trade and other receivables are measured at the amount of consideration to which the Board expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade and other receivables do not contain a significant financing component at initial recognition.

Subsequent measurement

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.7 Financial instruments (cont'd)

(a) Financial assets (cont'd)

Derecognition

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of consideration received and any cumulative gain or loss that had been recognised in other comprehensive income is recognised in profit or loss.

(b) Financial liabilities

Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Board becomes a party to the contractual provisions of the financial instrument. The Board determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

2.8 Impairment of financial asset

The Board recognises an allowance for expected credit losses (“ECLs”) for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Board expects to receive, discounted at an approximation of the original effective interest rate.

The Board applies a simplified approach in calculating ECLs. Therefore, the Board does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.8 Impairment of financial asset (cont'd)

The Board consider a financial asset to be in default when internal or external information indicates that the Board is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancement held by the Board. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.9 Cash and cash equivalents

Cash and cash equivalents comprise of cash at bank that are subject to an insignificant risk of changes in value.

2.10 Provisions

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

Where the Board expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in profit or loss net of any reimbursement.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

2.11 Revenue recognition

Revenue is measured based on the consideration to which the Board expects to be entitled in exchange for transferring promised goods or services to a practitioner, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Board satisfies a performance obligation by transferring a promised good or service to the practitioner, which is when the practitioner obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

Fees

Application fees, administrative income, certificate fees and examination fees are recognised upon receipt at a point in time.

Practising certificate fees are recognised on an accrual basis over the validity period of the certificate.

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.11 Revenue recognition (cont'd)

Recovery of legal cost

Recovery of legal cost from practitioners is recognised on acceptance of settlement at a point in time.

Other income

Other income is recognised upon receipt at a point in time.

2.12 Government grants

Government grants are recognised at their fair values where there is reasonable assurance that the grant will be received and all conditions attaching to them will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to profit or loss over the expected useful life of the relevant asset by equal annual instalments.

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

2.13 Leases

The Board assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As lessee

The Board applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Board recognises lease liability representing the obligations to make lease payments and right-of-use asset representing the right to use the underlying leased assets.

Right-of-use asset

The Board recognises right-of-use asset at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use asset are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liability. The cost of right-of-use asset includes the amount of lease liability recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use asset are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.13 Leases (cont'd)

Right-of-use asset (cont'd)

If ownership of the leased asset transfers to the Board at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use asset are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.6.

The Board's right-of-use asset are presented in plant and equipment (Note 4).

Lease liability

At the commencement date of the lease, the Board recognises lease liability measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Board and payments of penalties for terminating the lease, if the lease term reflects the Board exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Board uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liability is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liability is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Board's lease liability is presented in Note 9 to the financial statements.

2.14 Employee benefits

Defined contribution plan

Defined contribution plans are post-employment benefit plans under which the Board pays fixed contributions into separate entities such as the Central Provident Fund on a mandatory, contractual or voluntary basis. The Board has no further payment obligations once the contributions have been paid.

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.15 Related parties

SB-FRS 24 defines a related party as a person or entity that is related to the reporting entity and it includes a person or a close member of that person's family if that person:

- (i) has control or joint control over the reporting entity;
- (ii) has significant influence over the reporting entity; or
- (iii) is a member of the key management personnel of the reporting entity or of a related entity.

For the purpose of the financial statements related parties are considered to be related to the Board if the Board or Board of Members has the ability, directly or indirectly, to control or exercise significant influence over the party in making financial and operating decisions or vice versa, or where the Board and the party are subject to common control or common significant influence.

Related parties of the Board include all government ministries, departments, other statutory boards, Organs of the State and individuals who are key management personnel or close member of their families.

2.16 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Board; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Board.

Contingent liabilities and assets are not recognised on the statement of financial position of the Board.

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NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Board's financial statement requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

Management is of the opinion that there is no significant judgement made in applying accounting policies, and no estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. PLANT AND EQUIPMENT

	Computer software	Leased premise	Office equipment	Renovation	Furniture and fittings	Total
	\$	\$	\$	\$	\$	\$
<u>Cost</u>						
As at 1 April 2020	176,055	96,047	52,076	50,544	28,630	403,352
Additions	-	-	-	-	50,544	50,544
Disposal	(145,939)	-	(32,381)	(50,544)	-	(228,864)
As at 31 March 2021	30,116	96,047	19,695	-	79,174	225,032
<u>Accumulated depreciation</u>						
As at 1 April 2019	176,055	-	55,048	50,544	28,630	310,277
Depreciation	-	-	1,492	-	-	1,492
Additions	-	57,628	-	-	-	57,628
Disposal	-	-	(6,875)	-	-	(6,875)
As at 31 March 2020	176,055	57,628	49,665	50,544	28,630	362,522
Depreciation	-	38,419	1,113	-	-	39,532
Additions	-	-	-	-	50,544	50,544
Disposal	(145,939)	-	(32,381)	(50,544)	-	(228,864)
As at 31 March 2021	30,116	96,047	18,397	-	79,174	223,734
<u>Net carrying amount</u>						
As at 31 March 2021	-	-	1,298	-	-	1,298
As at 31 March 2020	-	38,419	2,411	-	-	40,830

Leased premise is disclosed in Note 15(a).

Traditional Chinese Medicine Practitioners Board
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NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

5. OTHER RECEIVABLES

	2021 \$	2020 \$
Receivables arising from disciplinary proceedings	146,069	52,500
Deposits	18,520	18,520
Sundry receivables	38,570	403,133
	<u>203,159</u>	<u>474,153</u>

Other receivables are unsecured, non-interest earning and short-term in nature.

6. BANK BALANCE

	2021 \$	2020 \$
Cash at bank	<u>1,817,392</u>	<u>736,036</u>

7. FEES RECEIVED IN ADVANCE

	2021 \$	2020 \$
Practising certificate fee received: - due within 12 months	<u>962,013</u>	194,578

Fees received in advance relates to the payment received from practitioners for unearned portion of the practising certificate fee.

8. OTHER PAYABLES

	2021 \$	2020 \$
Accruals	123,515	508,647
Sundry payables	9,100	1,695
	<u>132,615</u>	<u>510,342</u>

Amount due to a related party is non-trade, unsecured, non-interest bearing and with credit term of 30 days.

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NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2021

9. LEASE LIABILITY

	2021 \$	2020 \$
Lease liability - current	-	39,428

A reconciliation of liability arising from financing activities as follows:

	01 April 2020 \$	Cash flow \$	Non-cash changes Accretion of interests \$	Others \$	31 March 2021 \$
Current liabilities	39,428	(40,033)	605	-	-

10. CONTRIBUTION TO CONSOLIDATED FUND

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

In lieu of income tax, the Board is required to make contribution to the Consolidated Fund in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act (Chapter 319A) and in accordance with the Financial Circular Minute No. M5/2005.

Contribution for the financial year is determined based on 17% of net surplus for the financial year.

	2021 \$	2020 \$
Consolidated fund over provided	-	(49,027)

Movement of provision for contribution to consolidated fund

	2021 \$	2020 \$
At beginning of financial year	-	49,027
Consolidated fund over provided	-	(49,027)
At end of financial year	-	-

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NOTES TO THE FINANCIAL STATEMENTS
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11. FINANCE COST

	2021	2020
	\$	\$
Interest expense on lease liability	<u>605</u>	<u>3,430</u>

12. SHARED SERVICE FEE

	2021	2020
	\$	\$
MOH Shared Services Fees	103,620	102,834
SPB Shared Services Fee		
- Expenditure on Manpower	678,973	236,591
- Admin & General	65,943	18,091
- IT Costs	146,883	37,755
	<u>995,419</u>	<u>395,271</u>

Secretariat functions of the Board are brought together under a single secretariat team – the Secretariat of healthcare Professional Boards (“SPB”), from 1 January 2020. Shared services costs are charged to the Board based on costs apportioned to it. These costs were presented as individual expenses items on the Statement of Comprehensive Income in the prior period.

13. MANPOWER AND RELATED COSTS

	2021	2020
	\$	\$
Broadband/ Handphone allowance		320
Employer’s contribution to Central Provident Fund	-	55,627
Other benefits	-	3,374
Staff salaries and bonus	-	398,100
Training and development	-	3,767
	<u>-</u>	<u>461,188</u>

14. RENTAL EXPENSES

	2021	2020
	\$	\$
Rental of equipment	<u>-</u>	<u>10,159</u>

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NOTES TO THE FINANCIAL STATEMENTS
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15. OTHER OPERATING EXPENSES

	2021 \$	2020 \$
Investigation expenses	1,863	-
Miscellaneous expenses	29,605	52,320
Transportation expenses	-	2,339
Upkeep of premises	-	14,412
	31,468	69,071

16. LEASES

Board as a lessee

The Board has a lease contract for premise. The Board is restricted from assigning and subleasing the leased asset. There is an extension option included in the lease contract which are further discussed below.

(a) Carrying amounts of right-of-use asset classified within plant and equipment

	Leased premise \$
At 1 April 2020	38,419
Depreciation	(38,419)
At 31 March 2021	-

(b) Lease liability

The carrying amounts of lease liability and the movements during the year are disclosed in Note 9 and the maturity analysis of lease liability is disclosed in Note 19.

(c) Amounts recognised in profit or loss

	2021 \$
Depreciation of right-of-use asset (SB-FRS 116)	38,419
Interest expense on lease liability (SB-FRS 116)	605
Total amount recognised in profit or loss	39,024

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NOTES TO THE FINANCIAL STATEMENTS
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17. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS

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

In addition to the information disclosed elsewhere in the financial statements, the following significant balances and transactions took place during the financial year between the Board and its related parties at rates and terms agreed:

	2021 \$	2020 \$
<i><u>Transactions with the related party</u></i>		
<u>Singapore Medical Council</u>		
- Shared service cost	<u>891,799</u>	<u>387,505</u>
<u>Ministry of Health</u>		
- Income received from Ministry of Health	<u>936,939</u>	689,819
- Shared service cost	<u>103,620</u>	<u>102,834</u>

18. FUND MANAGEMENT

The primary objective of the Board's fund management is to ensure that the funding from government grants and members' fees are properly managed and used to support its operations.

The Board manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial year ended 31 March 2021 and 31 March 2020 respectively.

The Board is not subjected to externally imposed capital requirements.

19. FINANCIAL RISK MANAGEMENT

19.1 Financial risk management

The Board is exposed to minimal financial risks arising from its operations and the use of financial instruments. The main area of financial risk faced by the Board is liquidity risk. The Board's management reviews and agrees on policies for managing the risks.

Liquidity risk

Liquidity risk is the risk that the Board 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.

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19. FINANCIAL RISK MANAGEMENT (Cont'd)

19.1 Financial risk management (cont'd)

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Board's financial assets and liabilities at the reporting date based on contractual undiscounted repayment obligations.

2021	Note	Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
Financial assets					
Other receivables		203,159	203,159	203,159	-
Bank balance		1,817,392	1,817,392	1,817,392	-
Total undiscounted financial assets		2,020,551	2,020,551	2,020,551	-
	Note	Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
Financial liabilities					
Other payables		132,615	132,615	132,615	-
Total undiscounted financial liabilities		132,615	132,615	132,615	-
Total net undiscounted financial assets		1,887,936	1,887,936	1,887,936	-

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19. FINANCIAL RISK MANAGEMENT (Cont'd)

19.1 Financial risk management (cont'd)

Analysis of financial instruments by remaining contractual maturities (Cont'd)

2020	Carrying amount	Contractual cash flows	One year or less	One to five years
	\$	\$	\$	\$
Financial assets				
Other receivables	474,153	474,153	474,153	-
Bank balance	736,063	736,063	736,063	-
Total undiscounted financial assets	1,210,189	1,210,189	1,210,189	-
Financial liabilities				
Lease liability	39,428	40,033	40,033	-
Other payables	510,342	510,342	510,342	-
Total undiscounted financial liabilities	549,770	550,375	550,375	-
Total net undiscounted financial assets	660,419	659,814	659,814	-

19.2 Fair value of financial assets and financial liabilities

The carrying amount of other receivables (Note 5), bank balance (Note 6) and other payables (Note 8) are assumed to approximate their respective fair values due to the relatively short-term maturity of these financial instruments. The fair value of lease liability approximate their carrying amounts at the end of the reporting period as their interest rates approximately current market rates on or near the end of the reporting period.

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NOTES TO THE FINANCIAL STATEMENTS
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19. FINANCIAL RISK MANAGEMENT (Cont'd)

19.3 Financial instruments by categories

At the reporting date, the aggregate carrying amounts of financial assets and financial liabilities at amortised cost were as follows:

	Note	2021 \$	2020 \$
<u>Financial assets</u>			
Other receivables	5	203,159	474,153
Bank balance	6	1,187,392	736,036
Financial assets carried at amortised cost		2,020,551	1,210,189
<u>Financial liabilities</u>			
Other payables	8	132,615	510,342
Lease liability	9	-	39,428
Financial liabilities carried at amortised cost		132,615	549,770