Singapore Medical Council

Annual Report 2018

About Us

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

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President's Foreword

I am pleased to present the Annual Report of the Singapore Medical Council (SMC) for 2018. The Council continued its regular reviews of policies in addition to overseeing registration, administration of continuing medical education and regulation of registered medical practitioners in Singapore. Patient safety remains the Council's utmost priority. I hope that this report provides a useful overview of the Council's work as it carries out its functions to fulfil its objective of protecting the health and safety of the public under the Medical Registration Act (MRA).

Medical and Specialist Registration

The total number of registered medical practitioners grew from 13,944 in 2017 to 14,334 in 2018. There were 678 medical practitioners who registered with SMC for the first time. There were also 330 specialists added to the specialist register. By the end of 2018, the total number of specialists increased to 5,615.

The number of foreign-trained Singapore Citizens and Permanent Residents who returned to Singapore to practise as medical practitioners was 190 in 2018.

Practising Certificate Renewal and Continuing Medical Education

In 2018, 4,652 fully and conditionally registered medical practitioners renewed their practising certificates (PCs). The Council also processed a total of 50,838 accreditation applications and credit claims for Continuing Medical Education (CME) activities.

Physician's Pledge Affirmation Ceremony

A total of 820 medical practitioners affirmed the Physician's Pledge at two ceremonies held on 24 February 2018 and 29 September 2018. Dr Amy Khor, Senior Minister of State for Health, who was our Guest-of-Honour for the February Pledge, addressed the medical practitioners at the ceremony. A/Prof Benjamin Ong, Director of Medical Services, addressed

the medical practitioners at the September Pledge. The medical practitioners were reminded of their responsibilities to patients and the importance of upholding high professional and ethical standards.

Disciplinary Processes

The number of complaints against medical practitioners dropped from 159 in 2017 to 138 in 2018, a decrease of 13.2%. In 2018, the Disciplinary Tribunals and Health Committees concluded 18 inquiries, including two disciplinary proceedings which were discontinued.

Refinements to Full Registration and Supervisory Framework

As part of the regular reviews to maintain high standards of practice by medical practitioners and ensure patient safety, the Council revised the general criteria for conditionally registered medical practitioners to attain full registration. Revisions were also made to the supervisory framework for conditionally registered medical practitioners. The changes have been implemented since December 2018.

Replacement of 'Certificate of Good Standing' with 'Certificate of Professional Status'

The Council has replaced the 'Certificate of Good Standing' (CGS) with the 'Certificate of Professional Status' (COPS). The new COPS includes information on a medical practitioner's registration status, performance and any action taken against the medical practitioner. The change has been implemented since February 2018.

In Appreciation

On behalf of the Council, I would like to thank all members and colleagues who had contributed to our various SMC Committees, as well as the Secretariat staff, for their hard work, dedication and unstinting support throughout the year. Together, we will continue to uphold patient safety and maintain public confidence in the medical profession.

Professor Tan Ser Kiat
President
Singapore Medical Council

Members of the Singapore Medical Council

(Council members as at 31 December 2018)

Prof Tan Ser Kiat
President

A/Prof Benjamin Ong
Registrar

Prof Chee Yam Cheng

A/Prof Chen Fun Gee

Dr Chen Suet Ching Jeanette

A/Prof Chew Suok Kai

Dr Chia Kok Hoong

Adj. A/Prof Chua Swee Boon Raymond

Dr Hee Hwan Ing

Dr Leong Choon Kit

A/Prof Erle Lim

Dr Lim Khong Jin Michael

A/Prof Rathi Mahendran

A/Prof Ng Suah Bwee Agnes

Members of the Singapore Medical Council

(Council members as at 31 December 2018 [continued])

A/Prof Ng Wei Keong Alan

Prof Pang Weng Sun

Dr Subramaniam Surajkumar

Clinical A/Prof Tan Su-Ming

Dr Tay Miah Hiang

Dr Philomena Tong

Prof Wong Tien Yin

A/Prof Yeoh Khay Guan

Council members whose term ended in 2018

- A/Prof Ang Bee Leng Sophia
- Dr Chuang Wei Ping
- Dr Ganesh Ramalingam
- Dr Ngoi Sing Shang
- Prof Tay Boon Keng
- Prof Anantharaman Venkataraman

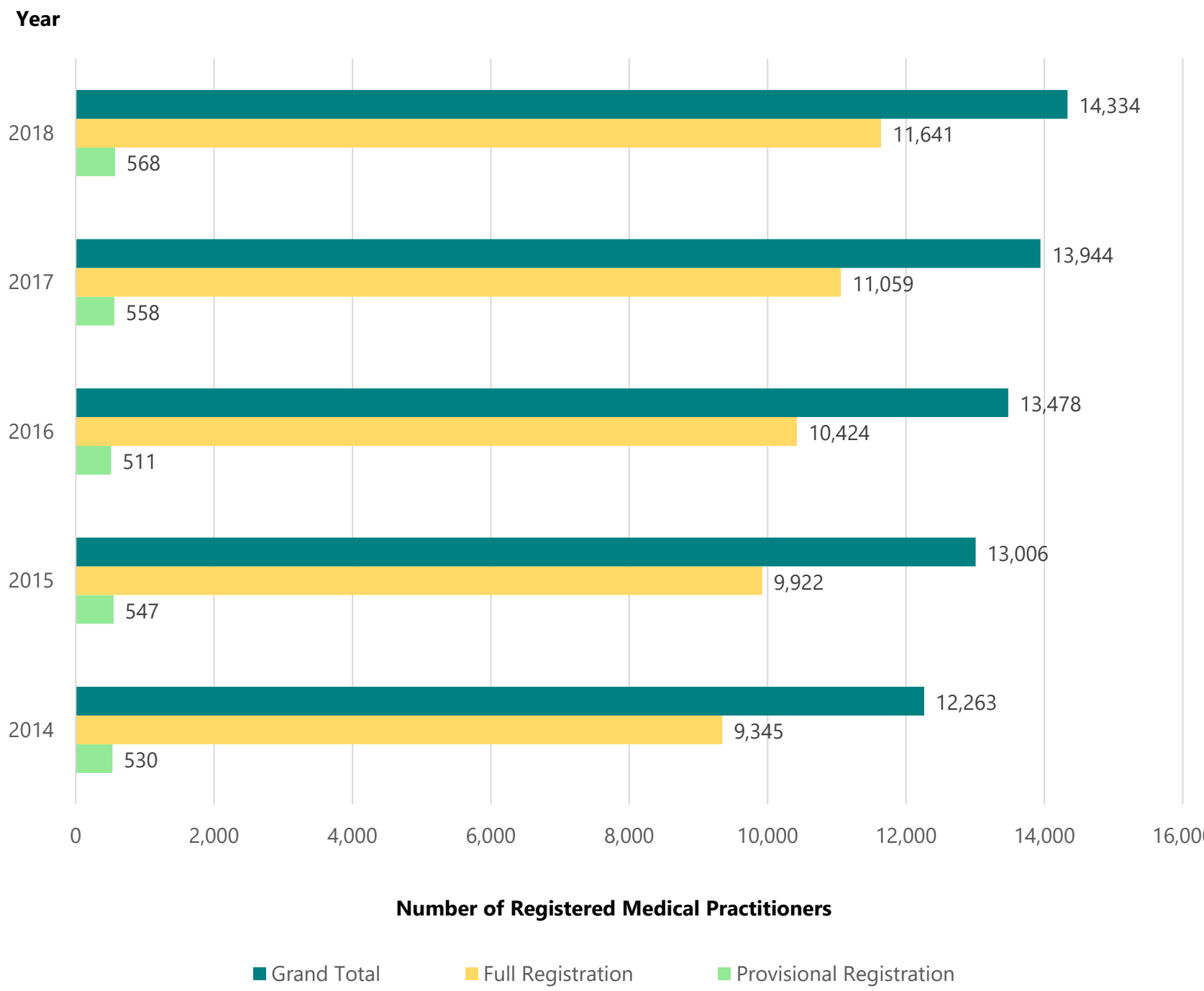
Medical Registration

Number of Registered Medical Practitioners in 2018

As at 31 December 2018, the number of medical practitioners who had full, conditional and temporary[1] registration in Singapore was 13,766. This provides a medical practitioner-to-population ratio of 1:409[2]. There were a total of 14,334[3] registered medical practitioners holding valid practising certificates in Singapore as at 31 December 2018 with the inclusion of 568 medical practitioners on provisional registration.

Figure 1 provides a snapshot of the total number of medical practitioners holding full and provisional registration, from 2014 to 2018.

Figure 1: Number of Medical Practitioners on Full and Provisional Registration, and Total Number of Registered Medical Practitioners (Years 2014 to 2018)



Note: Conditional and temporary registration types are not charted in this figure.

[1] Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
[2] This is based on a total population size of 5,638,700 (correct as at September 2018) (source: Department of Statistics Singapore).
[3] This number includes all medical practitioners on full, conditional, provisional and temporary registration (service) with valid practising certificates.

Table 1 shows the total number of medical practitioners who were holding valid practising certificates as at 31 December 2018, by category of registration and employment sectors.

Table 1: Total Number of Medical Practitioners with Valid Practising Certificates as at 31 December 2018 – by Category of Registration and Employment Sector

Registration Type	Public Sector	Private Sector	Total
Full Registration	6,944	4,697	11,641
Conditional Registration	1,916	121	2,037
Provisional Registration	568	-	568
Temporary Registration*	85	3^	88
Total	**9,513**	**4,821**	**14,334**

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
^ They work in healthcare institutions run by Voluntary Welfare Organisations (VWOs).

Table 1-1 shows the breakdown of the total number of medical practitioners by residential status and place of training[4] in the public and private sectors. Table 1-2 shows the breakdown of total number of medical practitioners by employment sector and specialist status. Table 1-3 shows the breakdown of total number of medical practitioners (non-specialists) by employment sector and family physician status.

Table 1-1: Number of Medical Practitioners by Residential Status (Singapore Citizens [SC], Permanent Residents [PR] & Non-Residents [NR]), Place of Training[4] (Local-Trained [LT] & Foreign-Trained [FT]) and Employment Sector

Registration Type	Public Sector						Public Sector Total	Private Sector						Private Sector Total	Total
	SC		PR		NR			SC		PR		NR			
	LT	FT	LT	FT	LT	FT		LT	FT	LT	FT	LT	FT		
Full Registration	4,376	895	260	1,005	73	335	6,944	3,102	860	174	449	9	103	4,697	**11,641**
Conditional Registration	13	613	1	534	1	754	1,916	-	11	-	40	-	70	121	**2,037**
Provisional Registration	384	144	10	4	23	3	568	-	-	-	-	-	-	-	**568**
Temporary Registration*	-	2	-	10	1	72	85	-	-	-	-	-	3	3^	**88**
Total	**4,773**	**1,654**	**271**	**1,553**	**98**	**1,164**	**9,513**	**3,102**	**871**	**174**	**489**	**9**	**176**	**4,821**	**14,334**

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
^ They work in healthcare institutions run by VWOs.

[4] Based on primary medical qualification.

Table 1-2: Number of Medical Practitioners by Employment Sector and Specialist Status

Registration Type	Non-Specialist		Non-Specialist Total	Specialist		Specialist Total	Total
	Public	Private		Public	Private		
Full Registration	3,304	2,871	6,175	3,640	1,826	5,466[#]	**11,641**
Conditional Registration	1,773	115	1,888	143	6	149	**2,037**
Provisional Registration	568	-	568	-	-	-	**568**
Temporary Registration*	85	3^	88	-	-	-	**88**
Total	**5,730**	**2,989**	**8,719 (60.8%)**	**3,783**	**1,832**	**5,615 (39.2%)**	**14,334 (100%)**

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
^ They work in healthcare institutions run by VWOs.
[#] 28 specialists were also registered family physicians. Amongst them, 10 were in the public sector and 18 were in the private sector.

Table 1-3: Number of Medical Practitioners (Non-Specialists) by Employment Sector and Family Physician Status

Registration Type	Non-Family Physician		Non-Family Physician Total	Family Physician		Family Physician Total	Total
	Public	Private		Public	Private		
Full Registration	2,849	1,437	4,286	455	1,434	1,889	**6,175**
Conditional Registration	1,761	111	1,872	12	4	16	**1,888**
Provisional Registration	568	-	568	-	-	-	**568**
Temporary Registration*	85	3^	88	-	-	-	**88**
Total	**5,263**	**1,551**	**6,814**	**467**	**1,438**	**1,905**	**8,719**

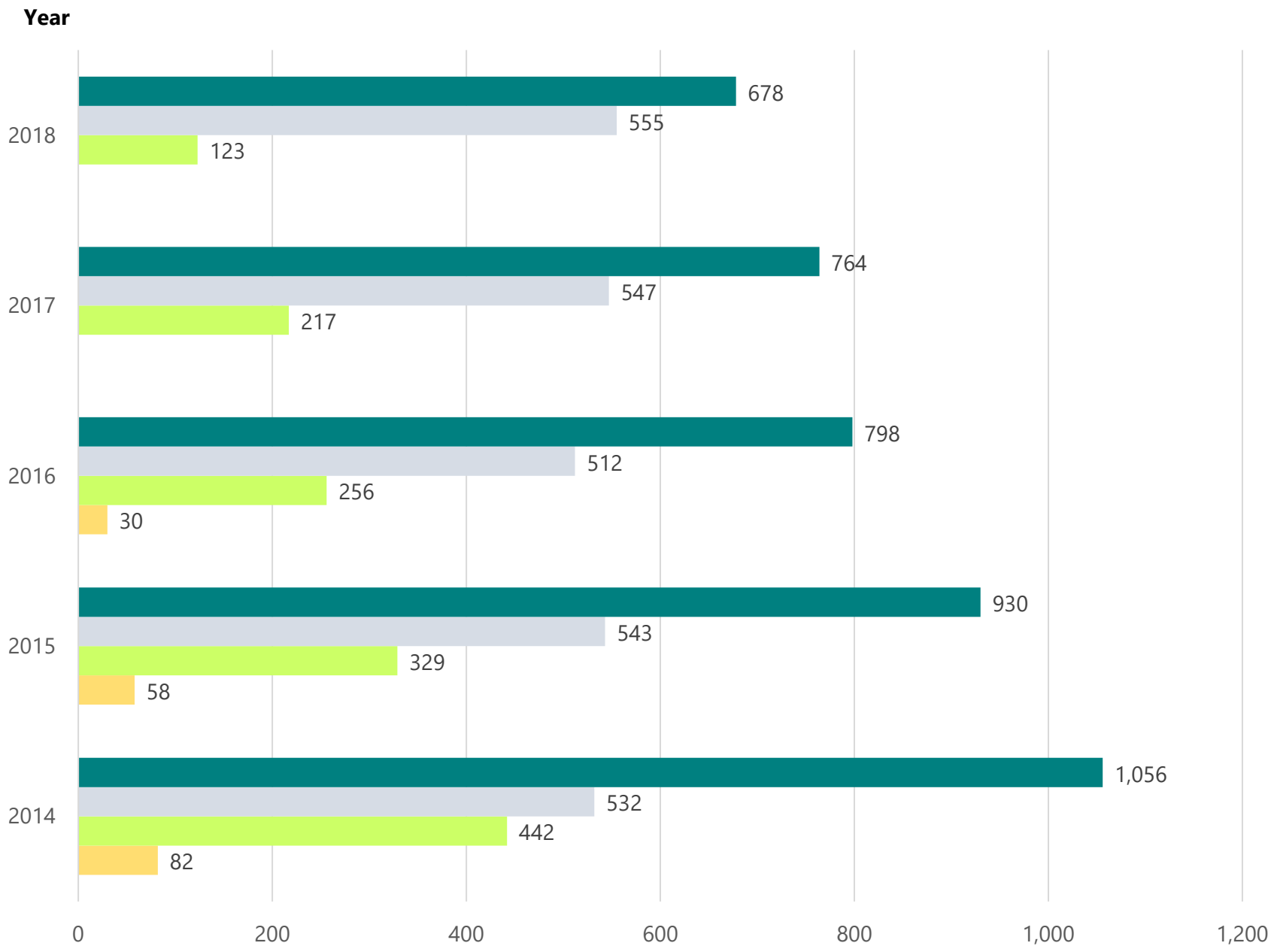
* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
^ They work in healthcare institutions run by VWOs.

New Medical Registrations in 2018

In 2018, the SMC processed 2,381 applications for registration. 1,122 of these applications were for new registrations and the remaining 1,259 applications were for other purposes, such as for change of employer and conversion to different categories of registration.

Figure 2 shows the number of new registrations by category of registration between 2014 and 2018.

Figure 2: New Registrations[#] by Category of Registration (Years 2014 to 2018)

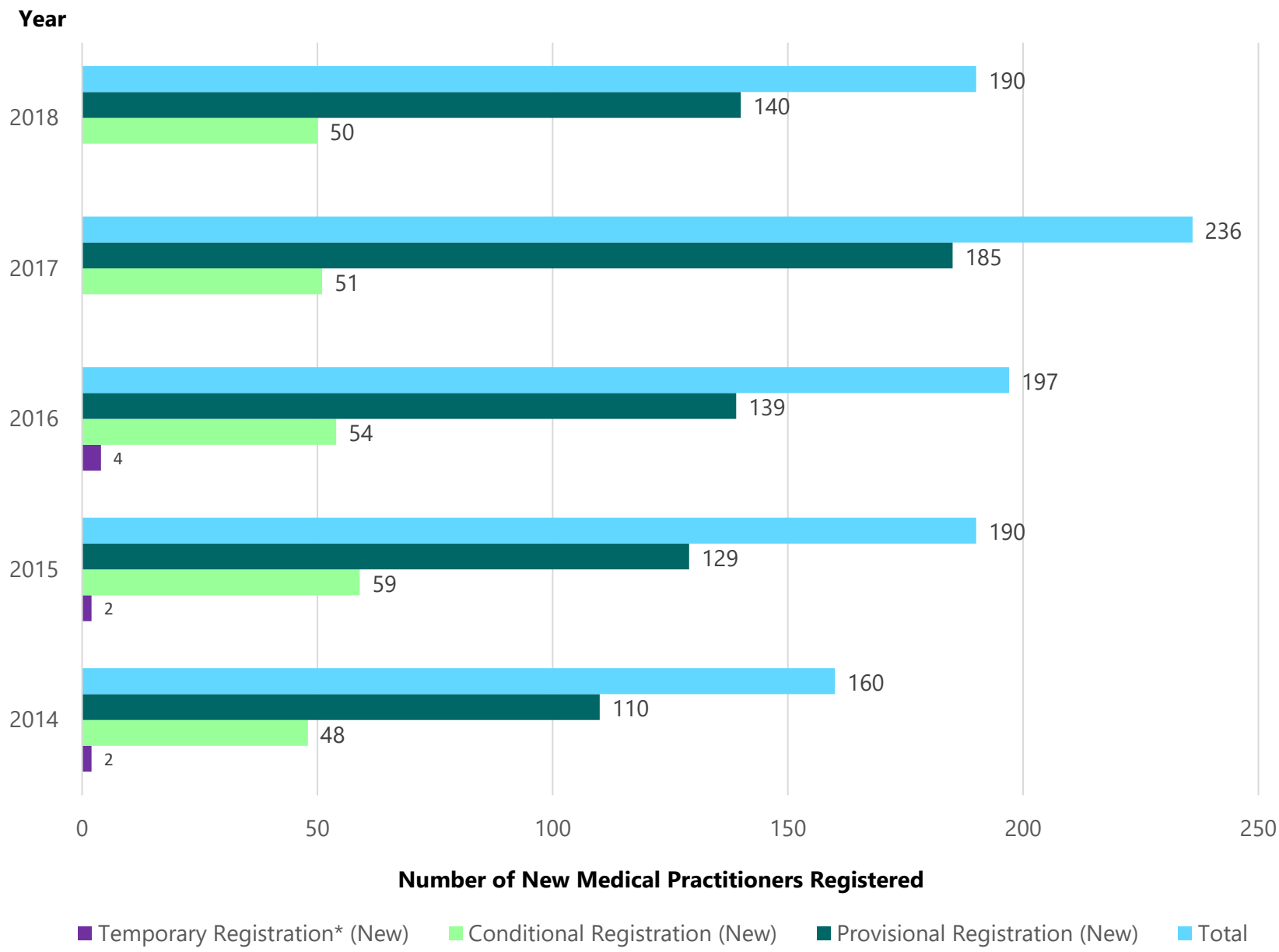


[#] Does not include conversion cases (e.g. a medical practitioner who converts from provisional to conditional is not considered a new registrant).

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.

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

Figure 2-1: New Registrations by Foreign-Trained SCs and PRs (Years 2014 to 2018)



*Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.

Provisional Registration

Of the 555 new medical practitioners granted provisional registration in 2018, 295 were medical graduates from the Yong Loo Lin School of Medicine, National University of Singapore; 65 were Duke-NUS Medical School graduates; 52 were Lee Kong Chian School of Medicine graduates; and 143 were graduates from foreign universities who were granted medical registration to undergo housemanship training in the public hospitals for one year.

Conditional Registration

In 2018, 123 foreign-trained medical practitioners were registered directly into conditional registration and of these, 105 were non-specialists (85%) and 18 were specialists (15%). Out of the 123 medical practitioners, 43 were Singapore Citizens (35%).

Temporary Registration

Among the 183 new medical practitioners registered under temporary registration in 2018, 164 were foreign-trained medical practitioners accepted for postgraduate training/research in Singapore, and they comprised 137 Clinical Fellows and 27 Clinical Observers. The remaining 19 were visiting experts who were invited by the hospitals and medical organisations to provide short-term training and consultancy.

Specialists Register

There were 5,615[5] specialists on the Register of Specialists as at 31 December 2018. They represented 39% of the 14,334 medical practitioners registered in Singapore. The number of new specialists registered during the year was 330. The number of specialists had increased by 5.2% from 2017. The breakdown of new specialist registrations by place of training[6] and employment sector in 2018 is shown in Table 2.

Table 2: New Specialist Registrations in 2018

Place of Training[6]	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Local Trained	242	45	13	300	1	1	-	2	**302**
Foreign Trained	8	2	16	26	2	-	-	2	**28**
Total	**250**	**47**	**29**	**326**	**3**	**1**	**-**	**4**	**330**

Out of the 5,615[7] specialists on the Register of Specialists, 528 had been registered in two or more specialties including sub-specialties. As at 31 December 2018, the number of specialists registered in the 10 sub-specialties were 499. Data on registrations in these sub-specialties can be found in Table 3.

In addition, Table 4 shows the total number of specialists in each specialty including medical practitioners who are specialists in more than one specialty or sub-specialty as at 31 December of each year, from 2014 to 2018. Previously, if a specialist has multiple specialties registered (e.g. respiratory medicine and intensive care medicine), only his first specialty (respiratory medicine) was included.

Over the past five years, the specialties with the largest increase in numbers were General Surgery, Anaesthesiology and Diagnostic Radiology. In terms of percentage, Hand Surgery, Emergency Medicine and Renal Medicine saw the biggest percentage growth in the number of specialists registered.

[5] This number includes all medical practitioners on full and conditional registration.
[6] Based on specialty training.
[7] This number includes all medical practitioners on full and conditional registration.

Table 3: Number of Specialists by Specialties as at 31 December 2018

Registered Specialty [35]	Public Sector		Private Sector		Total
	Number	%	Number	%	
Anaesthesiology	343	68.1%	161	31.9%	504
Cardiology	156	65.5%	82 (1)	34.5%	238 (1)
Cardiothoracic Surgery	40	71.4%	16	28.6%	56
Dermatology	71	52.6%	64	47.4%	135
Diagnostic Radiology	269 (1)	73.1%	99 (1)	26.9%	368 (2)
Emergency Medicine	182	94.3%	11	5.7%	193
Endocrinology	95 (3)	75.4%	31 (1)	24.6%	126 (4)
Gastroenterology	100	65.8%	52 (2)	34.2%	152 (2)
General Surgery	239 (1)	62.4%	144	37.6%	383 (1)
Geriatric Medicine	100 (5)	90.9%	10	9.1%	110 (5)
Haematology	63	81.8%	14 (1)	18.2%	77 (1)
Hand Surgery	34	73.9%	12 (1)	26.1%	46 (1)
Infectious Diseases	68 (2)	86.1%	11 (1)	13.9%	79 (3)
Internal Medicine	123 (74)	76.9%	37 (9)	23.1%	160 (83)
Medical Oncology	85	66.4%	43 (1)	33.6%	128 (1)
Neurology	85	80.2%	21	19.8%	106
Neurosurgery	32	65.3%	17	34.7%	49
Nuclear Medicine	18 (2)	62.1%	11	37.9%	29 (2)
Obstetrics & Gynaecology	108	32.1%	228	67.9%	336
Occupational Medicine	23	54.8%	19	45.2%	42
Ophthalmology	173	63.6%	99	36.4%	272
Orthopaedic Surgery	158 (1)	61.0%	101	39.0%	259 (1)
Otorhinolaryngology	79	56.0%	62	44.0%	141
Paediatric Medicine	237 (1)	58.7%	167	41.3%	404 (1)
Paediatric Surgery	19	76.0%	6	24.0%	25
Pathology	145	82.4%	31	17.6%	176
Plastic Surgery	35	47.9%	38	52.1%	73
Psychiatry	182	73.4%	66	26.6%	248
Public Health	79 (3)	64.8%	43	35.2%	122 (3)
Radiation Oncology	50	82.0%	11	18.0%	61
Rehabilitation Medicine	36 (1)	90.0%	4	10.0%	40 (1)
Renal Medicine	92	79.3%	24	20.7%	116
Respiratory Medicine	106 (1)	77.4%	31 (1)	22.6%	137 (2)
Rheumatology	51 (4)	82.3%	11 (1)	17.7%	62 (5)
Urology	63	61.8%	39	38.2%	102
Sub Total	**3,739 (98)†**	**67.3%**	**1,816 (20)**	**32.7%**	**5,555 (118)†**
Registered Sub-Specialty [10]					
Aviation Medicine	4 (12)	66.7%	2 (9)	33.3%	6 (21)
Intensive Care Medicine	4 (160)	100.0%	(81)	0.0%	4 (241)
Neonatology	2 (37)	100.0%	(26)	0.0%	2 (63)
Palliative Medicine	22 (26)	73.3%	8 (5)	26.7%	30 (31)
Sports Medicine	12 (3)	66.7%	6 (7)	33.3%	18 (10)
Paediatric Cardiology	(8)	0.0%	(10)	0.0%	(18)
Paediatric Gastroenterology	(8)	0.0%	(3)	0.0%	(11)
Paediatric Haematology & Oncology	(16)	0.0%	(4)	0.0%	(20)
Paediatric Intensive Care	(16)	0.0%	(3)	0.0%	(19)
Paediatric Nephrology	(8)	0.0%	(2)	0.0%	(10)
Sub Total	**44 (292)ϕ**	**73.3%**	**16 (147)ϕ**	**26.7%**	**60 (439)ϕ**
Total	**3,783 (364)^**	**67.4%**	**1,832 (164)^**	**32.6%**	**5,615 (528)^**

Note: This table includes all medical practitioners on full and conditional registration.

† One specialist has three registered specialties.

ϕ Five specialists have one registered specialty and two registered sub-specialties.

^ 29 specialists have two registered specialties and one registered sub-specialty.

( ): Figures in parenthesis refer to the number of medical practitioners who had registered that specialty/sub-specialty as their second specialty. For example, there were 51 specialists in the public sector with Rheumatology as their first specialty and another four specialists in the public sector with Rheumatology as their second specialty.

Table 4: Total Number of Specialists in each Specialty including Medical Practitioners who are Specialists in more than one Specialty or Sub-Specialty as at 31 December of each year, from 2014 to 2018

						Comparison between 2014 and 2018	
Registered Specialty [35]	**2014**	**2015**	**2016**	**2017**	**2018**	**Increase**	**%**
Hand Surgery	29	32	40	43	47	18	62.1%
Emergency Medicine	127	142	156	173	193	66	52.0%
Renal Medicine	81	89	100	107	116	35	43.2%
Geriatric Medicine	81	86	93	101	115	34	42.0%
Internal Medicine	178	204	221	237	243	65	36.5%
Gastroenterology	114	122	135	142	154	40	35.1%
Nuclear Medicine	23	27	28	30	31	8	34.8%
Otorhinolaryngology	106	115	125	134	141	35	33.0%
General Surgery	292	316	333	366	384	92	31.5%
Medical Oncology	99	106	115	122	129	30	30.3%
Haematology	60	63	65	73	78	18	30.0%
Respiratory Medicine	107	114	125	132	139	32	29.9%
Diagnostic Radiology	286	320	340	357	370	84	29.4%
Orthopaedic Surgery	201	215	218	236	260	59	29.4%
Infectious Diseases	64	67	71	77	82	18	28.1%
Ophthalmology	213	226	247	262	272	59	27.7%
Urology	81	84	87	94	102	21	25.9%
Plastic Surgery	58	65	67	69	73	15	25.9%
Paediatric Surgery	20	22	24	25	25	5	25.0%
Dermatology	109	119	122	131	135	26	23.9%
Neurology	86	89	92	98	106	20	23.3%
Anaesthesiology	412	432	464	482	504	92	22.3%
Rheumatology	55	59	58	63	67	12	21.8%
Cardiothoracic Surgery	46	49	51	52	56	10	21.7%
Pathology	146	163	172	176	176	30	20.5%
Endocrinology	108	112	122	127	130	22	20.4%
Psychiatry	207	217	228	240	248	41	19.8%
Radiation Oncology	51	52	53	58	61	10	19.6%
Neurosurgery	41	44	45	46	49	8	19.5%
Cardiology	202	213	215	228	239	37	18.3%
Public Health	107	116	119	120	125	18	16.8%
Paediatric Medicine	347	356	368	385	405	58	16.7%
Rehabilitation Medicine	37	40	40	41	41	4	10.8%
Obstetrics & Gynaecology	311	316	317	326	336	25	8.0%
Occupational Medicine	39	40	40	41	42	3	7.7%
Registered Sub-Specialty [10]							
Intensive Care Medicine	183	199	206	221	245	62	33.9%
Palliative Medicine	47	54	57	57	61	14	29.8%
Sports Medicine	25	26	27	27	28	3	12.0%
Neonatology	59	61	63	63	65	6	10.2%
Aviation Medicine	28	28	28	28	27	0	0.0%
Paediatric Cardiology	-	-	-	11	18	-	-
Paediatric Gastroenterology	-	-	-	10	11	-	-
Paediatric Haematology & Oncology	-	-	-	14	20	-	-
Paediatric Intensive Care	-	-	-	13	19	-	-
Paediatric Nephrology	-	-	-	10	10	-	-

Table 5 shows the breakdown of specialists by residential status in public and private sectors. It is observed that about 67.4% of all specialists were practising in the public sector while 32.6% of them were in private practice.

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

Registration Type	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Full Registration	2,589	808	243	3,640	1,497	286	43	1,826	**5,466**
Conditional Registration	21	46	76	143	-	4	2	6	**149**
Total	**2,610**	**854**	**319**	**3,783**	**1,497**	**290**	**45**	**1,832**	**5,615**

Family Physicians Register

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

Table 6A: Registered Family Physicians by Route of Entry and Employment Sector as at 31 December 2018

Routes of Entry	Public Sector	Private Sector	Total
Degree / Diploma Route	434	732	**1,166**
Practice Route^	43	724	**767**
Total	**477**	**1,456**	**1,933**

^ Entry into the Register of Family Physicians through the practice route was closed with effect from 31 December 2013.

Table 6B shows the breakdown of registered family physicians by employment sector as at 31 December of each year, from 2014 to 2018.

Table 6B: Registered Family Physicians by Employment Sector by Year as at 31 December of each year, from 2014 to 2018

						Comparison between 2014 and 2018	
Employment Sector	2014	2015	2016	2017	2018	Increase	%
Public Sector	298	336	377	415	477	179	60.1%
Private Sector	1,281	1,323	1,350	1,414	1,456	175	13.7%

Continuing Medical Education

Number of Processed Applications and Credit Claims for 2018

In 2018, the SMC processed a total of 50,838 accreditation applications and credit claims from Categories 1A, 1B, 2, 3A and 3B. Table 7 shows the breakdown of CME activities by categories.

Table 7: Total Number of Processed Applications and Credit Claims by Categories

Category	Approved	Reject / Withdrawn	Total
1A	1,774	74	1,848
1B	3,574	221	3,795
1C	2,403	455	2,858
2	1,084	194	1,278
3A	13,206	979	14,185
3B	26,095	779	26,874
Total	48,136	2,702	50,838

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

Renewal of Practising Certificate

In 2018, 4,652 (98.3%) of the 4,732 fully and conditionally registered medical practitioners renewed their PCs. There were 80 (1.7%) medical practitioners who did not renew their PCs due to various reasons. The breakdown of the reasons for non-renewal by the type of medical registration is summarised in the table below.

Table 8: Reasons for Non-Renewal of Practising Certificates by Category of Registration

Reasons for Non-Renewal of Practising Certificate	Total	%
Retired and not renewing PC	6	**7.5%**
Residing / working overseas	39	**48.8%**
Stopped practising medicine	4	**5.0%**
Did not meet the requirements to renew PC	18	**22.5%**
Others (e.g. not aware of PC renewal exercise due to change in email, notifications in spam mail folder)	13	**16.2%**
Total	**80**	**100.0%**

Refinements to the Criteria for Full Registration and Supervisory Framework

The SMC regularly reviews the criteria for medical registration in Singapore in order to maintain safe medical practice by the medical profession. The SMC has reviewed and refined the general criteria for conditionally registered medical practitioners to attain Full Registration (F-reg) and the changes from the review have been implemented since December 2018.

Full Registration

Non-specialist medical practitioners granted conditional registration by virtue of a basic medical qualification listed in the Second Schedule of the Medical Registration Act, and have not done their Postgraduate Year 1 under provisional registration in Singapore must undergo 12 months of broad-based practice with their clinical performance assessed to be satisfactory by the SMC before they can apply for consideration for F-reg. The medical practitioners should also be assessed by more than one primary supervisor during the period of C-reg for a more objective and holistic appraisal.

Please refer to SMC's website at www.smc.gov.sg for full details of the changes.

Replacement of 'Certificate of Good Standing' with 'Certificate of Professional Status'

The SMC has replaced the 'Certificate of Good Standing' with the 'Certificate of Professional Status' (COPS) in February 2018. The COPS includes basic information on the medical practitioner's registration status with SMC and any other information related to the medical practitioner's performance, including any action that has been taken against the medical practitioner by SMC. It is issued directly to the overseas regulatory body or medical council and the medical practitioner will receive a duplicate copy of the COPS through email.

Please refer to SMC's website at www.smc.gov.sg for more details on the application for COPS.

Supervisory Framework for Conditionally and Temporarily Registered Medical Practitioners

To ensure patient safety, the SMC has a Supervisory Framework to monitor the performance of foreign-trained medical practitioners when they are on Conditional or Temporary registration. This Framework ensures direct supervision of all new foreign-trained medical practitioners which are done by fully registered senior medical practitioners during their mandated period of supervised practice in Singapore.

Assessments of the conditionally registered (C-reg) or temporarily registered (T-reg) medical practitioner by the SMC-approved supervisor are known as the Assessment Reports or AR, and such reports on the medical practitioner are confidential. Hospital incident reports, hospital inquiries, disciplinary reports as well as complaints or feedback from patients are also part of the assessment and submitted with the ARs to give a holistic assessment of the performance of the medical practitioner. Submission of ARs for all C-reg and T-reg medical practitioners are required at regular intervals and the frequency of the submitted reports is based on the level of supervision and the type of registration. This is summarised in the table below.

Table 9: Level of Supervision for Conditional and Temporary Registration

Level of Supervision	Conditional Registration	Temporary Registration (Training as Clinical Fellow / Clinical Observer)
Level 1 (L1)	a) At the 3rd month b) At the 6th month & thereafter at 6-monthly intervals	a) 3rd month b) 6-monthly intervals c) End of term
Level 2 (L2)	6-monthly intervals	Not applicable
Level 3 (L3)	Annually	Not applicable

The supervision of medical practitioners under L1 is intensive. The employers or Heads of Department can request SMC to progress the medical practitioner to L2 if the performance of the medical practitioner is consistently satisfactory at L1. L3 is for medical practitioners who are assessed to be able to function independently.

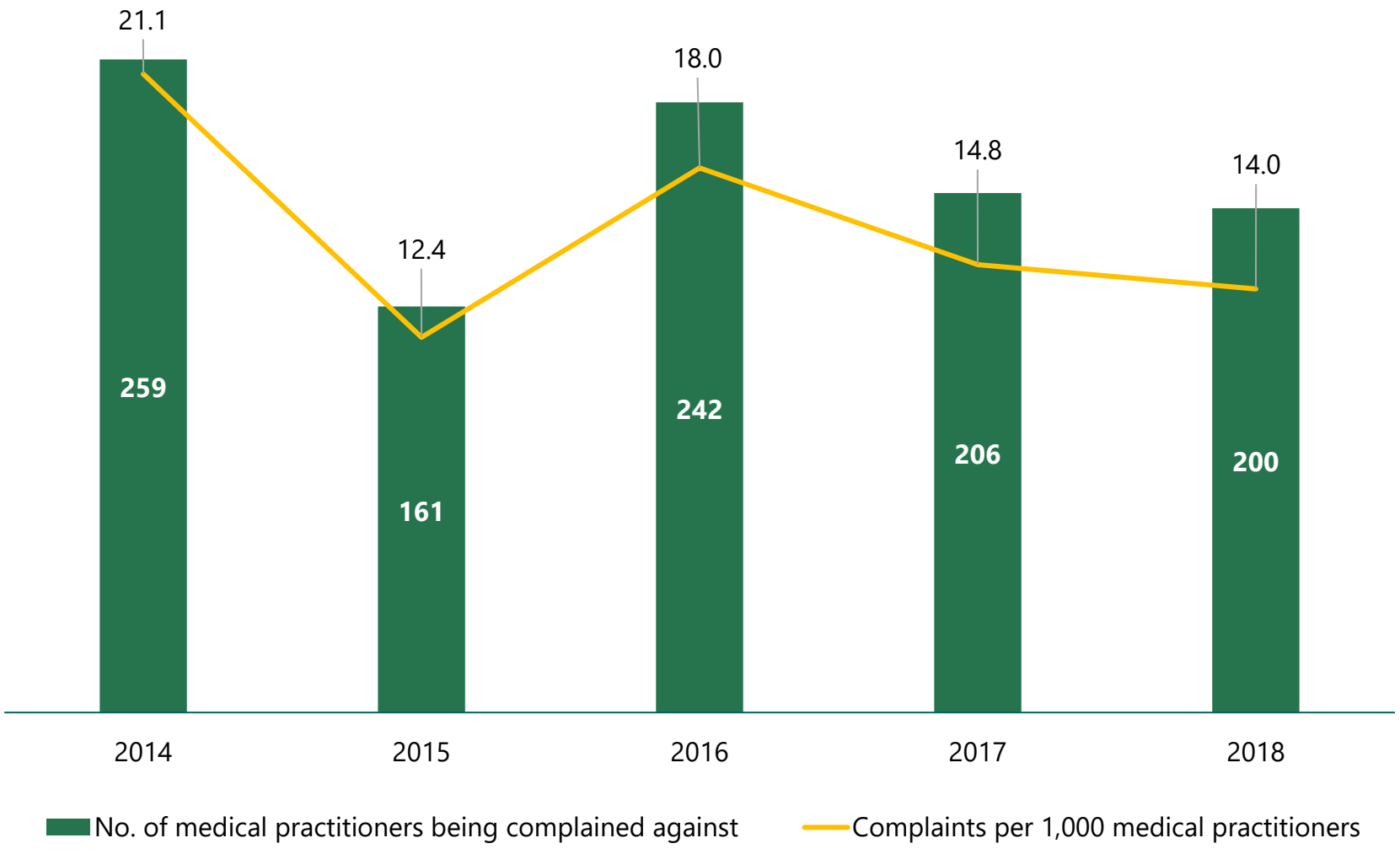
From 12 December 2018, as part of the SMC's continual efforts to improve the Framework, C-reg medical practitioners are required to be assessed by at least two different primary supervisors. If a C-reg medical practitioner has worked under one primary supervisor for at least six months, the institution can arrange for another primary supervisor(s) for the next assessment period(s).

Complaints Lodged with the Medical Council

In 2018, the Medical Council processed 417 complaints, out of which 279 complaints were brought forward from past years and 138 were new complaints against 200 medical practitioners. Most of the complaints (415) were referred to the Complaints Committees (CCs) and two were directly referred to the Disciplinary Tribunals (DTs) for formal inquiries following convictions in Court.

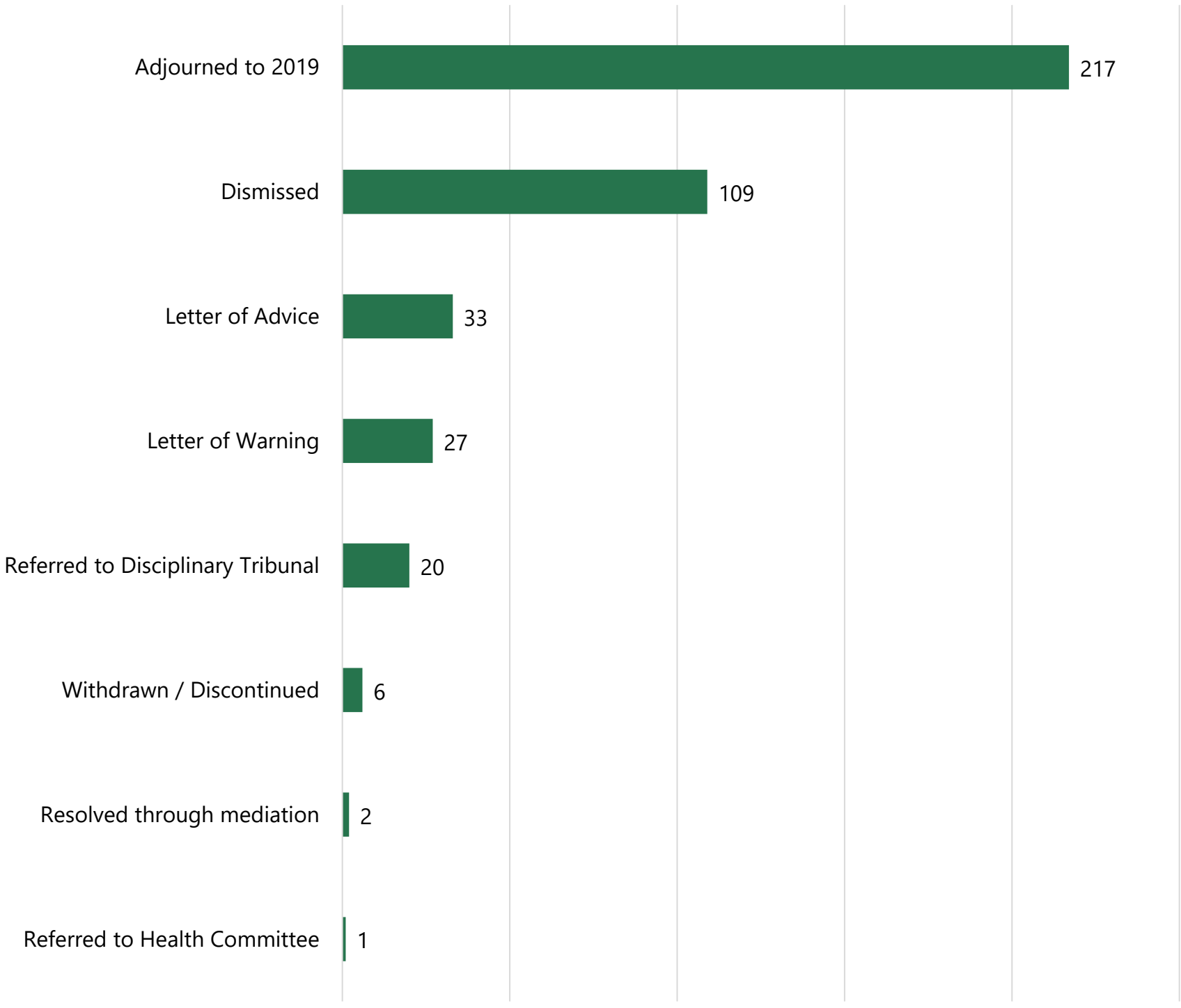
Figure 3 shows the number of medical practitioners being complained against from 2014 to 2018.

Figure 3: Number of medical practitioners being complained against from 2014 to 2018



Out of the 415 complaints reviewed by the CCs in 2018, 192 were concluded, six were either withdrawn or discontinued (due to the demise of medical practitioners) and 217 were adjourned to 2019. Among the 192 concluded cases, 109 complaints were dismissed, 33 complaints were given letters of advice, 27 complaints were issued letters of warning, two cases were successfully resolved through mediation, 20 complaints were referred to DTs and one case was referred to a Health Committee (HC) for a formal inquiry.

Figure 4: Breakdown of 415 complaints reviewed by CCs in 2018 (including 279 complaints brought forward from past years)



More details of the complaints received by the Medical Council are set out in Table 10.

Table 10: Categories for complaints processed in 2018

Categories of Complaints based on Key Allegations[#]	Complaints carried over from 2013 to 2017	Complaints received in 2018^	Outcome by CC								Directly referred to a DT	Directly referred to a HC
			No Formal Inquiry					Referred to a HC	Referred to a DT	Adjourned to 2019		
			Withdrawn / Discontinued	Dismissed	Mediation	Letter of Advice	Letter of Warning					
a) Breach of advertising guidelines*	3	2	-	1	-	1	1	-	-	2	-	-
b) Breach of Guidelines on Aesthetic Practice*	2	3	-	-	-	-	-	-	-	5	-	-
c) Breach of medical confidentiality*	-	3	-	1	-	-	-	-	-	2	-	-
d) Delay in treatment	-	5	1	-	-	-	-	-	-	4	-	-
e) Excess / Inappropriate prescription of drugs	4	15	-	-	-	-	-	-	-	19	-	-
f) False / Inappropriate certification	5	10	-	2	-	-	-	-	-	13	-	-
g) Misdiagnosis	14	19	1	6	-	-	2	-	-	24	-	-
h) No / Inappropriate / Inadequate Informed consent	5	5	-	2	-	-	-	-	-	8	-	-
i) Non-evidence based practices / Practices not generally accepted by the profession*	-	2	-	-	-	-	-	-	-	2	-	-
j) Outrage of modesty / Sexual relationship with patient / Other sexual offences	4	3	-	-	-	1	-	-	-	6	-	-
k) Overcharging / Improper charging	8	4	-	1	-	1	-	-	1	9	-	-
l) Professional negligence / Incompetence	163	46	3	69	2	27	16	1	12	79	-	-
m) Providing false or misleading information / False declaration	-	1	-	-	-	-	-	-	-	1	-	-
n) Refusal to provide emergency attention while on duty	-	-	-	-	-	-	-	-	-	-	-	-
o) Rudeness / Attitude / Communication issues	29	19	1	15	-	2	-	-	-	30	-	-
p) Unnecessary / Inappropriate treatment	27	20	1	11	-	1	4	-	3	27	-	-
q) Use of non-SMC approved display of titles or designations*	-	-	-	-	-	-	-	-	-	-	-	-
r) Other breaches of SMC ECEG	8	-	-	1	-	-	2	-	2	3	-	-
s) Other complaints	6	6	-	2	-	-	1	-	2	7	-	-
t) Conviction in Court	1	2	-	-	-	-	1	-	-	-	2	-
Total	279	165	7[+]	111[+]	2	33	27	1	20	241[+]	2	-

[#] Complaints may involve allegations of more than one category. Prior to 2017, each complaint was categorised only by the main allegation.

^ To enable a better appreciation of the nature of complaints received, the 2018 complaints have been categorised based on all key allegations raised in each complaint (e.g. a complaint may involve allegations from two or more different categories).

* New complaint categories added in 2017.

[+] Include complaints with allegations from two or more different categories. For the number of unique cases, please refer to Figure 4.

Formal Inquiries

A total of 18 disciplinary inquiries[8] were concluded by the DTs and HC in 2018. Two appeals against the decisions of the DTs (which were heard by the Court of Three Judges (C3J) and concluded in 2018), are included in this section.

The 18 inquiries and the two appeals are summarised in Table 11 below.

Table 11: DT, HC inquiries and C3J appeals concluded in 2018

Nature of Complaint	Appeal to C3J concluded in 2018	Inquiries concluded in 2018	Charges Withdrawn / Disciplinary Proceedings	Acquittal	Censure	Restricted Practice / Conditional Registration	Censure & Fine	Censure & Suspension	Censure, Fine & Suspension	Removed from Register	Appealed to C3J and Outcome Pending
(A) Breach of SMC Ethical Code and Ethical Guidelines		**3**					2				1
(B) Conviction in Court		**3**						1		2	
(C) Informed Consent		**3**						1			2
(D) Excessive / Inappropriate Prescription of Drugs		**1**							1		
(E) Other Complaints (Improper Certification of Medical Leave)		**2**									2
(F) Professional Negligence / Incompetence	**2**	**4**	2					1			1
(G) Dishonesty and Breach of Registration Condition		**1**					1				
(H) Fitness to Practise		**1**		1							
Total	**2**	**18**	**2**	**1**			**3**	**3**	**1**	**2**	**6**
Percentage (%)	**-**	**100%**	**11.1%**	**5.6%**	**0.0%**	**0.0%**	**16.7%**	**16.7%**	**5.6%**	**11.1%**	**33.3%**

The completed disciplinary inquiries and appeals[9] concluded in 2018 are briefly summarised below. The detailed Grounds of Decision for these disciplinary inquiries can be found on the SMC's website.

[8] Out of the 18 cases concluded, two inquiries were discontinued, and six were pending appeal before the C3J in 2018. Two cases were discontinued following written representations from the medical practitioners.
[9] The C3J's written judgments are published on the LawNet by the Singapore Academy of Law.

(A) Breach of SMC Ethical Code and Ethical Guidelines

Case 1 | Dr GSH and Dr GMLM

Both medical practitioners pleaded guilty to and were convicted by the DT on three charges each of such improper act or conduct which brought disrepute to the medical profession. A further four charges were taken into consideration for the purposes of sentencing. Each charge relates to each occasion where the advertisement had appeared in the TODAY newspaper.

DT's decision:

- Each medical practitioner to pay a penalty of $20,000
- Be censured
- Give a written undertaking to the SMC that they would not engage in the conduct complained of or any similar kind
- Pay the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

Case 2 | Dr GYCK

Dr GYCK pleaded guilty to a single amended charge for inappropriately associating himself with and/or supporting the services of a person not qualified to provide medical care or generally accepted support services (the Unqualified Person), by operating the clinic at the same premises as the Unqualified Person's business, SkintechMD, even though SkintechMD does not provide legitimate medical or medical support services and selling (with the Unqualified Person's assistance) SkintechMD's non-medical products to patients at the clinic, in breach of Guideline 4.1.6 of the 2002 edition of the SMC Ethical Code and Ethical Guidelines (2002 ECEG).

DT's decision:

- Dr GYCK to pay a penalty of $10,000
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any other similar conduct
- Pay the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

(B) Conviction in Court

Case 3 | Dr LKW

Dr LKW pleaded guilty to two charges in relation to his conviction in the State Courts of (a) an offence under section 3(1) of the Computer Misuse Act (Cap 50A) (CMA), for securing access without authority, an offence implying a defect in character which makes him unfit for the medical profession; (b) an offence under section 6(1)(*b*) of the CMA, for installing the software "Aobo Mac OS X Keylogger 3.9.0" on his Macbook Pro which was in possession of his ex-wife, in order to retrieve email and instant messages sent by her, an offence implying a defect in character which makes him unfit for the medical profession.

The DT cited the definition of dishonesty as "lack of integrity, with a disposition to defraud or to deceive", while it adopted the definition of integrity as "firm adherence to a code of moral or artistic values". DT found that there was no dishonesty, despite noting that Dr LKW's actions brought Dr LKW's integrity to the lowest of levels. The DT accepted that there was a difference between dishonesty and lack of integrity, and noted that while "*all dishonesty connotes a lack of integrity, not all conduct lacking in integrity involves dishonesty*". The DT found that there was no dishonesty but rather, only a lack of integrity.

DT's decision:

- Dr LKW be suspended for a period of three months
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

Case 4 | Dr LSBW

Dr LSBW was convicted in the State Courts in May 2014 on two charges of using criminal force on a female patient with the intention to outrage her modesty (the OM Offences) under section 354(1) of the Penal Code (Cap. 224, 2008 Rev Ed). He was sentenced to an aggregate term of 10 months' imprisonment. Dr LSBW's appeal against the conviction and sentence was dismissed in July 2015. Dr LSBW's subsequent application for leave to refer questions of law to the Court of Appeal was dismissed in November 2015.

In January 2016, Dr LSBW was convicted in the State Courts on a charge of knowingly making a fraudulent declaration in writing to the SMC in an attempt to procure a Practising Certificate under section 62(*a*) of the Medical Registration Act (Cap. 174) (MRA). Dr LSBW was sentenced to pay a penalty of $3,000, or in default serve two weeks' imprisonment.

Pursuant to section 39(4) of the MRA, Dr LSBW was referred to the DT for a formal inquiry. Dr LSBW pleaded guilty to two charges of professional misconduct under the MRA for being convicted of (a) the OM Offences, implying a defect in character which makes him unfit for the medical profession; and (b) an offence under section 62(*a*) of the MRA, an offence involving fraud or dishonesty.

Both charges related to a defect of character which makes Dr LSBW unfit for the profession, namely that in being convicted of the OM Offences and a charge involving fraud or dishonesty. The DT took the view that Dr LSBW lacks the hallmarks of integrity and honesty which are the necessary attributes of a person entrusted with the responsibilities of a medical practitioner.

To uphold public trust and confidence in the profession, the public must have absolute confidence in their medical practitioners that they would not abuse that trust when treating their patients. There is a clear public interest in the imposition of a penalty which reflects the high standards of the profession and a clear message needs to be sent that such acts by other medical practitioners will not be tolerated.

DT's decision:

- Dr LSBW's name be removed from the Register of Medical Practitioners
- Dr LSBW to pay the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

Case 5 | Dr KBK

Dr KBK pleaded guilty at the State Courts to an offence of forgery under section 465 of the Penal Code (Cap 224). He had, sometime in December 2014, dishonestly written out a false prescription purportedly issued by another medical practitioner. He was convicted and sentenced to a fine of $10,000 for the offence.

Following his conviction at the State Courts, pursuant to section 39(4) of the MRA, Dr KBK was referred to the DT for a formal inquiry. Dr KBK pleaded guilty to a single charge of professional misconduct under the MRA.

The DT was of the view that Dr KBK's dishonest act of creating the forged prescription would warrant an order for striking off, as the dishonesty reveals a character defect that would render him unsuitable for the medical profession. The DT agreed with the Counsel for SMC's submissions that Dr KBK's antecedents and conduct in the matter were so egregious that a striking off was warranted. His antecedents showed a recalcitrant attitude that was highly damaging to the reputation of the medical profession. Although the antecedents related to offences of a dissimilar nature, taken together, they show quite plainly Dr KBK's disregard of his standing and duty as a medical practitioner.

DT's decision:

- Dr KBK's name be removed from the Register of Medical Practitioners
- Dr KBK to pay the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

(C) Informed Consent

Case 6 | Dr GR

Dr GR pleaded guilty and was convicted by the DT of three charges of professional misconduct as follows:

(a) Failing to obtain informed consent, in breach of Guideline 4.2.2 of the 2002 ECEG;

(b) Failing to keep proper medical records in respect of the treatment and care of the patient, in breach of Guideline 4.1.2 of the 2002 ECEG; and

(c) Failing to undertake an adequate clinical assessment and evaluation of the patient before offering gastroscopy and colonoscopy to the patient, in breach of Guideline 4.1.1.1 of the 2002 ECEG.

DT's decision:

- Dr GR be suspended for a period of seven months
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

(D) Excessive / Inappropriate Prescription of Drugs

Case 7 | Dr LSL

Dr LSL pleaded guilty to three charges of inappropriate prescription of hypnotics and codeine-containing cough mixtures and was convicted by the DT on all three charges.

The DT took the view that given the frequency and long duration over which the prescriptions were given, Dr LSL would have realised, that the prescriptions were not in the patients' best interests due to the potential for psychological and/or physical dependency, or abuse or misuse, by the patients. In addition, the extended prescription of the benzodiazepines coupled with the non-referral to a specialist was a blatant disregard of the MOH Clinical Practice Guidelines (2/2008) and the Administrative Guidelines. Dr LSL's actions were plainly not in the best interests of the patients and constituted a serious breach of the duty to provide appropriate care, management and treatment. The DT was unable to accept Dr LSL's

explanation that she was not motivated by financial gain, but acted out of concern and sympathy.

DT's decision:

- Dr LSL be suspended for a period of four months
- Pay a penalty of $12,000
- Be censured
- Give a written undertaking to the SMC that she would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

(E) Professional Negligence / Incompetence

Case 8 | Dr FCBE

Dr FCBE pleaded guilty to one charge for failing to keep clear and accurate medical records, in breach of Guideline 4.1.2 of the 2002 ECEG. He claimed trial to the two other charges and was convicted by the DT on all three charges, including the two charges set out as follows:

(a) Failure to exercise due care in the management of the patient wherein he prescribed a dosage of Oral Fleet that was inappropriate and excessive, thereby exposing the patient to severe and potentially life threatening consequences; and

(b) Failure to exercise due care in the management of the patient in that he failed to provide appropriate treatment in light of the patient's deteriorating condition in the ward.

DT's decision:

- Dr FCBE be suspended for a period of 12 months
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay 90% of the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

(F) Dishonesty and Breach of Registration Condition

Case 9 | Dr JAS

Dr JAS was a temporarily-registered medical practitioner and worked at the Changi General Hospital (CGH) at the material time. Six charges of professional misconduct under section 53(1)(*d*) of the MRA were preferred against Dr JAS as follows:

(a) First Charge which related to him working as a locum doctor at a private clinic while practising as a medical practitioner, in breach of the conditions under which he was granted temporary registration;

(b) Second to Fifth Charges which related to him issuing a Medical Certificate (MC) stating that he was unfit to work; and

(c) Sixth Charge which related to him issuing a backdated MC while he was working as a locum doctor at the clinic, in breach of guideline 4.1.8 of the 2002 ECEG.

Dr JAS pleaded guilty to three charges (the First Charge, Second Charge and the Sixth Charge). The remaining charges were taken into consideration for the purposes of sentencing.

In arriving at its decision, the DT considered that there were clear elements of dishonesty, a lack of integrity, a pattern of lengthy misconduct, and unjust enrichment in Dr JAS' case, across all six charges. The DT found a distinct lack of integrity in relation to the First Charge of working as a locum in breach of the temporary registration conditions. The DT also found clear dishonest behaviour for the Second to the Sixth Charges of writing MCs to himself, and in particular, found the Sixth Charge of backdating the MC particularly disturbing. The DT noted that by writing an MC to himself and backdating it, where there are clear guidelines regarding the backdating of an MC, Dr JAS had taken the deceit to a higher level. The DT further noted that there was a pattern of misconduct and Dr JAS, by continuing to locum after he was caught and interviewed by CGH officers, either severely failed to appreciate the gravity of the situation or he was simply intent on continuing with his wrongful conduct. It is also clear that Dr JAS was driven by financial benefit to himself in performing locum duties.

The DT re-affirmed the proposition in previous medical and legal cases that clear cases of dishonesty may well merit striking off as a starting point. Dishonesty reveals a defect of character rendering the errant solicitor / medical practitioner unsuitable for the profession or undermines the administration of justice. As such, the DT acknowledged that on first glance, it would appear that striking out would objectively be the appropriate sanction.

Notwithstanding, the DT came to the view that a striking out was too excessive for Dr JAS for the reasons set out below:

(a) In the cases cited where the medical practitioners were struck off for dishonesty, far more egregious fact situations were involved.

(b) Also the DT proceedings in these cases flowed from criminal convictions (although this is not determinative).

(c) Further, there is yet to be a clear "dishonesty rule" imposed on medical practitioners.

DT's decision:

- Dr JAS be suspended for a period of 36 months if his name was on the Register of Medical Practitioners
- Pay a penalty of $15,000
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

(G) Fitness to Practise

Case 10 | Dr A

This HC inquiry arose out of information received by the SMC on the mental fitness of Dr A to practise as a medical practitioner. The matter was referred to the HC for consideration on whether Dr A's fitness to practise was impaired by reason of her mental condition. Having considered the matter, the HC concluded that the fitness of Dr A to practise as a registered medical practitioner was not impaired by reason of her mental condition.

C3J Appeal Case 1 and 2 | Dr Wong Meng Hang and Dr Zhu Xiu Chun

DT Inquiries

The disciplinary proceedings arose from a complaint by the SMC against Dr Wong and Dr Zhu in that both medical practitioners had practised beyond the scope of their competence in relation to the sedation and had failed to ensure adequate monitoring of the patient under sedation. Both medical practitioners pleaded guilty to a single charge preferred against each of them that they had practised beyond the scope of their competency in allowing or administering Propofol to the patient.

DT's decisions:

- Dr Zhu be suspended for a period of six months
- Dr Wong be suspended for a period of 18 months
- Both medical practitioners be censured
- Both medical practitioners to give a written undertaking to the SMC that they would abstain in future from the conduct complained of and any similar conduct
- Both medical practitioners to pay the costs and expenses of and incidental to these proceedings, including the cost of the solicitors to the SMC

Appeals

Dr Wong appealed against the DT's order on the period of suspension. The SMC had appealed to the C3J on the grounds that suspension ordered by the DT for both medical practitioners were manifestly inadequate, in that Dr Wong and Dr Zhu had both practised outside the scope of their competence, causing the death of the patient. The fact that the patient died did not appear to have been accorded sufficient weight by the DT. While Dr Zhu was arguably less culpable than Dr Wong, a suspension of six months for causing the death of a patient by performing a procedure she was not competent to do is manifestly inadequate, even accounting for any delay in the disciplinary proceedings. The same applies with even greater weight in Dr Wong's case, as he was the medical practitioner in charge. An 18-month suspension does not adequately capture the severity of his misconduct, which directly led to the patient's unnecessary death.

Dr Wong and the SMC's appeals were heard on 3 September 2018 and judgment was reserved. On 23 November 2018, the C3J dismissed Dr Wong's appeal and allowed the SMC's appeals against the DT's decision in respect of the sentence for both Dr Wong and Dr Zhu.

The C3J ordered that:

- Dr Wong's name be removed from the Register of Medical Practitioners; Dr Wong pay the costs of the DT;
- Dr Zhu's term of suspension be increased from six to 18 months. The DT's orders that Dr Zhu be censured, provide a written undertaking and pay the costs of the DT proceedings remained unchanged; and
- Both medical practitioners to pay for the costs of the appeals.

C3J's Reasons on Sentencing

Dr Wong

The C3J found that the facts presented in Dr Wong's case make it one of the most egregious cases of medical misconduct that have come before the court. Having considered Dr Wong's case, the C3J "*found it difficult to conceive of a worse case of medical misconduct*". The present case involved the most severe harm imaginable. The severity of the consequences in this case went beyond those of any of the past cases of medical misconduct involving the death of a patient. The present case did not involve a mere omission to provide lifesaving treatment, a loss of chance of survival or any pre-existing risk of the nature of the patient's medical condition or in the medical procedure undergone by the patient. Dr Wong's actions here were the sole and direct cause of the patient's death. The C3J held that this was an extremely serious aggravating factor to be taken into account in sentencing.

The C3J was of the view that Dr Wong's culpability was also that of a very high degree, in that:

(a) Dr Wong made the decision to administer Propofol, a potent and dangerous sedative, despite the fact that neither he nor Dr Zhu had the necessary training and experience to do so;

(b) Dr Wong and Dr Zhu administered Propofol using a complex technique of continuous intravenous infusion by titration which they were even less qualified and trained to perform;

(c) The liposuction procedure itself was performed unsatisfactorily. Dr Wong caused multiple puncture wounds to the patient's intestines which went unnoticed because of the patient's state of deep sedation and inability to respond to pain. As such, Dr Wong was not even aware that he had inflicted the serious puncture wounds on the patient;

(d) The patient was left unattended for at least five minutes shortly after the conclusion of the liposuction procedure, when his respiration should have been monitored continuously until he had come out of sedation. Dr Wong's failure to render post-procedure treatment was directly causative of the patient's death and Dr Wong himself accepted that medical attention could have been provided in time to prevent the

patient from asphyxiating to death if he had adequately monitored the patient following the liposuction; and

(e) Dr Wong informed the A&E medical practitioners that he had not sedated the patient and had only administered local anaesthesia and pain medication when this was patently false. Dr Wong's attempt to cover up his actions by lying to the A&E medical practitioners evidences the fact that he had known all along that it was improper for him to administer Propofol. Despite the extreme danger the patient was in, Dr Wong preferred his own interest and lied in a misguided attempt to protect himself, rather than attempt to equip the A&E medical practitioners with the most complete information to enable them to try to save the patient.

<u>Dr Zhu</u>

(a) Dr Zhu was only tasked to assist in the procedure whereas Dr Wong was the medical practitioner in charge of the patient's liposuction procedure. It was Dr Wong alone who inflicted the multiple intestinal puncture wounds on the patient and Dr Zhu was not responsible for these injuries;

(b) Dr Zhu's misconduct was not as directly related to the patient's death as was the case with Dr Wong and she was less culpable; and

(c) Notwithstanding the above, Dr Zhu's misconduct was nonetheless of a serious nature. She agreed to administer Propofol to the patient even though she knew that neither she nor Dr Wong was qualified to do so as they were not anaesthetists or intensivists. Due to their inexperience, both medical practitioners ended up sedating the patient in a way that was improper, dangerous and excessive. Dr Zhu did not know or realise the consequences of administering Propofol, did not appreciate the relevant danger signs, and as a result of this, did not take steps to ensure the proper supervision and monitoring of the patient during and after the procedure.

Financial Statements

Singapore Medical Council
(Statutory board constituted under the Medical Registration Act, Cap 174)

AUDITED FINANCIAL STATEMENTS

For the Financial Year Ended 31 March 2019

Tan, Chan & Partners
CHARTERED ACCOUNTANTS SINGAPORE
26 EngHoon Street Singapore 169776
Tel: 6533 7393 **Fax**: 6533 6831
www.tanchan-cpa.com

Singapore Medical Council
(Statutory board constituted under the Medical Registration Act, Cap 174)

AUDITED FINANCIAL STATEMENTS

For the Financial Year Ended 31 March 2019

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Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)

STATEMENT BY THE COUNCIL'S MANAGEMENT
For the Financial Year Ended 31 March 2019

In the opinion of the Members of Council,

(a) the financial statements of the Singapore Medical Council (the "Council") together with the notes thereto are properly drawn up in accordance with the provisions of the Medical Registration Act, Cap 174 (the "Act") and Statutory Board Financial Reporting Standardsin Singapore ("SB-FRSs") so as to give a true and fair view of the financial position of the Council as at 31 March 2019, and the financial performance, changes in fund, and cash flows of the Council for the financial year ended on that date;

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

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

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

On behalf of the Council,

.....
Prof. Tan Ser Kiat
President

.....
Prof. Pang Weng Sun
Chairman, Finance Committee

Singapore

Date: 11 JUL 2019

INDEPENDENT AUDITOR'S REPORT

To the Members Of
Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)
For the Financial Year Ended 31 March 2019

Report on the audit of the financial statements

Opinion

We have audited the financial statements of the Singapore Medical Council (the "Council"), which comprise the statement of financial position of the Council as at 31 March 2019, the statement of comprehensive income, statement of changes in fund, and statement of cash flows of the Council 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 Medical Registration Act Cap 174 (the "Act") and Statutory Board Financial Reporting Standards in Singapore ("SB-FRS") so as to give a true and fair view of the financial position of the Council as at 31 March 2019, and of the financial performance, changes in funds, and cash flows of the Council 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 Council 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 Matter

The financial statements of the Council for the previous financial year ended 31 March 2018 were audited by another firm of auditors who expressed an unmodified opinion on those financial statements in their report dated 5 June 2018.

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Council's management, 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.

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INDEPENDENT AUDITOR'S REPORT

To the Members Of
Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)
For the Financial Year Ended 31 March 2019

Other Information (Cont'd)

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.

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 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 Act and its dissolution requires Parliament's approval. In preparing the financial statements, management is responsible for assessing the Council'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 Council or for the Council to cease operations.

Management and those charged with governance are responsible for overseeing the Council'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 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.

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INDEPENDENT AUDITOR'S REPORT

To the Members Of
Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)
For the Financial Year Ended 31 March 2019

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

- 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 Council's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- 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 Council'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 Council 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 Council'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 Council during the financial year are, in all material respects, in accordance with the provisions of the Act; and

(b) proper accounting and other records required by the Act to be kept, including records of all assets of the Council whether purchased, donated or otherwise.

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Tan, Chan & Partners
CHARTERED ACCOUNTANTS SINGAPORE

INDEPENDENT AUDITOR'S REPORT

To the Members Of
Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)
For the Financial Year Ended 31 March 2019

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 Council 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 Act. This responsibility includes 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 Act.

Our compliance audit includes obtaining an understanding of the internal control relevant to the receipts, expenditure, investment of moneys and the acquisition and disposal of assets; and assessing the risks of material misstatement of the financial 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: 11 JUL 2019

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Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)

STATEMENT OF FINANCIAL POSITION
As at 31 March 2019

	Note	**2019**	2018
		$	$
ASSETS			
Non-current assets			
Plant and equipment	4	**40,585**	80,848
Current assets			
Prepayments		**35,379**	60,711
Other receivables	5	**2,148,382**	2,815,061
Cash and bank deposits	6	**11,013,539**	11,328,062
		13,197,300	14,203,834
Total assets		**13,237,885**	14,284,682
LIABILITIES AND EQUITY			
Non-current liability			
Fees received in advance	7	**1,547,205**	2,427,767
Current liabilities			
Fees received in advance	7	**5,167,568**	4,949,997
Grants received in advance	8	**104,540**	12,414
Other payables	9	**1,495,067**	1,780,339
		6,767,175	6,742,750
Equity			
Accumulated fund		**4,923,505**	5,114,165
Total liabilities and equity		**13,237,885**	14,284,682

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

Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)

STATEMENT OF COMPREHENSIVE INCOME
For the Financial Year Ended 31 March 2019

	Note	**2019**	2018
		$	$
Income			
Administrative income		**12,590**	22,715
Applications fees		**799,155**	759,255
Finance income		**85,404**	72,097
Practicing certificates		**6,031,561**	5,734,181
Registration fees		**147,280**	145,280
Reimbursement from professional boards	10	**316,064**	874,289
Other fees		**14,060**	92,240
Total income		**7,406,114**	7,700,057
Less: Operating expenses			
Computer operations and maintenance		**581,084**	771,960
Depreciation of plant and equipment	4	**39,246**	67,560
Employee compensation	11	**6,106,357**	6,248,922
Expert witness fee incurred/(recovered) for disciplinary proceedings		**76,016**	(243,138)
Honorarium		**116,500**	111,318
Legal expenses for disciplinary proceedings	12	**641,819**	882,227
Rental		**431,503**	425,637
Shared service cost		**597,051**	149,263
Other operating expenses	13	**872,436**	360,494
Total operating expenses		**9,462,012**	8,774,243
Deficit before grant and contribution to consolidated fund		**(2,055,898)**	(1,074,186)
Grants			
Grants received from Ministry of Health	19	**1,865,238**	-
Deficit before grant and contribution to consolidated fund		**(190,660)**	(1,074,186)
Contribution to consolidated fund	14	**-**	516,587
Net deficit for the financial year, representing total comprehensive loss for the financial year		**(190,660)**	(557,599)

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

Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)

STATEMENT OF CHANGES IN FUND
For the Financial Year Ended 31 March 2019

	Accumulated fund $
As at 01 April 2017	5,671,764
Net deficit for the financial year, representing total comprehensive loss for the financial year	(557,599)
As at 31 March 2018	5,114,165
Net deficit for the year, representing total comprehensive loss for the financial year	(190,660)
As at 31 March 2019	**4,923,505**

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

Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)

STATEMENT OF CASH FLOWS
For the Financial Year Ended 31 March 2019

	Note	**2019**	2018
		$	$
Operating activities			
Deficit before contribution to consolidated fund		**(190,660)**	(1,074,186)
Adjustment for:			
Depreciation of plant and equipment	4	**39,246**	67,560
Interest income		**(85,404)**	(72,097)
Loss on disposal of plant and equipment		**1,017**	-
Overprovision for contribution to consolidated fund		**-**	516,587
Operating deficit before working capital changes		**(235,801)**	(562,136)
Changes in working capital:			
Prepayments		**25,332**	(36,758)
Other receivables		**666,679**	(1,096,503)
Fees received in advance		**(662,991)**	1,744,249
Grant received in advance		**92,126**	17,824
Other payables		**(285,272)**	(1,144,980)
Cash flows used in operations		**(399,927)**	(1,078,304)
Interest received		**85,404**	72,097
Net cash flows used in operating activities		**(314,523)**	(1,006,207)
Investing activity			
Purchase of plant and equipment	4	**-**	(4,211)
Net cash flow used in investing activity		**-**	(4,211)
Net changes in cash and cash equivalents		**(314,523)**	(1,010,418)
Cash and cash equivalents at beginning of financial year		**11,328,062**	12,338,480
Cash and cash equivalents at end of financial year	6	**11,013,539**	11,328,062

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

Singapore Medical Council
(Constituted under the Medical Registration Act, Cap 174)

NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 March 2019

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

1. GENERAL INFORMATION

The Singapore Medical Council (the "Council") is a statutory board under Ministry of Health in Singapore and was constituted under The Medical Registration Act, Cap 174 (the "Act"). The Council'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 10, NKF Centre, Singapore 328836.

The functions of the Council, as stated in Section 5 of the Act are the following;

(a) to keep and maintain registers of registered medical practitioners;
(b) to approve or reject applications for medical registration under the Act or to approve any such application subject to such restrictions as it may think fit;
(c) to issue practising certificates to registered medical practitioners;
(d) to make recommendations to the appropriate authorities on the courses of instructions and examinations leading to the Singapore degree;
(e) to make recommendations to the appropriate authorities for the training and education of registered medical practitioners;
(f) to determine and regulate the conduct and ethics of registered medical practitioners within the medical profession;
(fa) to determine and regulate standards of practice and the competence of registered medical practitioners within medical profession;
(fb) to provide administrative services to other bodies (whether corporate or unincorporate) responsible for the regulation of healthcare professionals; and
(g) generally do all such acts and matters and things as are necessary to be carried out under the Act.

The financial statements of the Council for the financial year ended 31 March 2019 were authorised for issue by the Members of Council on the date of the Statement by the Members of Council.

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 Changes in accounting policies

On 01 April 2018, the Council has adopted all the new and revised standards and Interpretations of SB-FRS that are effective for annual periods beginning on or after 01 April 2018. The adoption of these standards and interpretations do not have any effect on the financial performance or position of the Council.

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

2.3 New or revised accounting standards and interpretations

Certain new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 01 April 2019 and which has not been early adopted by the Council in preparing these financial statements. None of these are expected to have a significant impact on the Council's financial statements.

2.4 Currency transactions

Functional and presentation currency

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

	Estimated useful lives
Computer systems and software	3 years
Office equipment	3 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.

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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

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 assets

The Council only has debt instruments.

These accounting policies are applied on and after the initial application date of SB-FRS 109, 01 January 2018:

Initial recognition and measurement

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

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

Trade and other receivables are measured at the amount of consideration to which the Council expects to be entitled in exchange for transferring promised goods or services to a practitioner, 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.

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

2.7 Financial assets (cont'd)

Impairment

The Council recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss (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 Council expects to receive, discounted at an approximation of the original effective interest rate.

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

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

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.

2.8 Cash and cash equivalents

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

2.9 Financial liabilities

These accounting policies are applied on and after the initial application date of SB-FRS 109, 01 January 2018:

Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Council becomes a party to the contractual provisions of the financial instrument. The Council 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 fair value through profit or loss (FVPL), directly attributable transaction costs.

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

2.9 Financial liabilities (cont'd)

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.

2.10 Provisions

Provisions are recognised when the Council 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 Council 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

These accounting policies are applied on and after the initial application date of SB-FRS 115, 1 January 2018:

Revenue is measured based on the consideration to which the Council 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 Council 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.

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

2.11 Revenue recognition (cont'd)

Fees

Application fee and registration fee are recognised upon receipt at point in time.

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

Other income

Other income is recognised upon receipt at point in time.

Interest income

Interest income is recognised on accrual basis using effective interest method over a period of 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

Operating lease – when the Council is the lessee

Leases where substantially all of the risks and rewards incidental to the ownership are retained by the lessors are classified as operating leases. Payments made under operating leases (net of incentives received from the lessors) are recognised in profit or loss on a straight-line basis over the period of the lease.

Contingent rents are recognised as expense in profit or loss when incurred.

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

2.14 Employee benefits

Defined contribution plan

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

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 Council if the Council or Members of Council 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 Council and the party are subject to common control or common significant influence.

Related parties of the Council 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 Council; 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 Council.

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

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

No significant judgement was made by the management in the process of applying the Council's accounting policies nor were there key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

4. PLANT AND EQUIPMENT

	Computer systems and software $	Office equipment $	Furniture and fittings $	Total $
Cost				
As at 01 April 2017	157,346	89,686	851,565	1,098,597
Additions	4,211	-	-	4,211
Disposals	(1,740)	(2,518)	-	(4,258)
As at 31 March 2018	159,817	87,168	851,565	1,098,550
Disposals	(94,391)	(25,319)	(437)	(120,147)
As at 31 March 2019	65,426	61,849	851,128	978,403
Accumulated depreciation				
As at 01 April 2017	149,491	89,084	715,825	954,400
Depreciation	4,920	602	62,038	67,560
Disposals	(1,740)	(2,518)	-	(4,258)
As at 31 March 2018	152,671	87,168	777,863	1,017,702
Depreciation	6,129	-	33,117	39,246
Disposals	(93,374)	(25,319)	(437)	(119,130)
As at 31 March 2019	65,426	61,849	810,543	937,818
Net carrying amount				
As at 31 March 2019	**-**	**-**	**40,585**	**40,585**
As at 31 March 2018	7,146	-	73,702	80,848

5. OTHER RECEIVABLES

	2019 $	2018 $
Deposits	**68,621**	67,472
Interest receivables	**18,250**	8,479
Manpower receivables from secondment	**-**	3,076
Receivables from disciplinary proceedings	**37,129**	230,349
Sundry receivables	**2,024,382**	2,505,685
	2,148,382	2,815,061

6. CASH AND BANK DEPOSITS

	2019 **$**	2018 $
Cash at bank	**4,753,976**	5,144,132
Fixed deposits	**6,259,563**	6,183,930
	11,013,539	11,328,062

Fixed deposits placed with banks for a period of 6 to 12 months (2018: 6 to 12 months) and bear interest ranging from 1.07% to 1.99% (2018: 0.68% to 1.29%) per annum

7. FEES RECEIVED IN ADVANCE

	2019 **$**	2018 $
Practising certificate fees received:		
- due within 12 months	**5,167,568**	4,949,997
- due after 12 months	**1,547,205**	2,427,767
	6,714,773	7,377,764

8. GRANT RECEIVED IN ADVANCE

	2019 **$**	2018 $
Beginning of the financial year	**12,414**	30,238
Received during the financial year	**2,312,578**	2,054,918
Paid during the financial year	**(1,578,740)**	(1,280,758)
Transferred to statement of comprehensive income	**(641,712)**	(791,984)
End of the financial year	**104,540**	12,414

9. OTHER PAYABLES AND ACCRUALS

	2019 **$**	2018 $
Accruals	**1,055,848**	1,236,802
Other payables	**439,219**	543,537
	1,495,067	1,780,339

10. REIMBURSEMENT FROM PROFESSIONAL BOARDS

	2019 **$**	2018 $
Income from MOH – Dental Specialist Accreditation Board	**-**	106,511
Income from MOH – Family Physicians Accreditation Board	**-**	293,532
Income from MOH – Pharmacy Specialist Accreditation Board	**-**	103,627
Income from MOH – Specialists Accreditation Board	**-**	288,314
Shared service income	**316,064**	82,305
	316,064	874,289

Under the exercise to amalgamate the administration of the Professional Boards driven by the Ministry of Health (MOH), the Council rendered shared services including Human Resource, General Administration, Information technology and Finance for other Professional Boards. From January 2018, the finance and payroll functions of the Professional Boards has been transferred to a centralised finance and payroll division under the Ministry of Health. As a whole, the harmonisation of shared services seeks to derive economies of scale and efficiency of common functions across the Boards.

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

Shared service income relates to the shared service rendered to other Professional Boards.

11. EMPLOYEE COMPENSATION

	2019 **$**	2018 $
Wages and salaries	**5,272,573**	5,360,912
Employer's contribution to Central Provident Fund	**748,972**	796,981
Other short-term benefits	**84,812**	91,029
	6,106,357	6,248,922

12. LEGAL EXPENSES FOR DISCIPLINARY PROCEEDINGS (NET)

	2019 **$**	2018 $
Legal proceeding cost recovered	**(1,113,754)**	(713,554)
Legal expenses for disciplinary incurred	**1,755,573**	1,595,781
	641,819	882,227

13. OTHER OPERATING EXPENSES

	Note	**2019** **$**	2018 $
Amalgamation expenses	19	**546,959**	-
Committee expenses		**12,401**	1,751
Entertainment		**1,163**	2,092
Insurance expenses		**2,591**	1,603
Mediation expenses		**2,568**	1,926
Office maintenance		**18,788**	24,279
Miscellaneous expenses		**163,238**	209,496
Overseas travelling expenses		**29,193**	28,678
Physician pledge ceremony		**33,493**	35,874
Publication and printing		**19,104**	14,300
Refreshments		**5,257**	6,873
Transcript		**-**	4,308
Utilities		**37,681**	29,314
		872,436	360,494

14. 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 Council is exempt from income tax.

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

As decided by Ministry of Finance, the applicable rate for contribution for the financial year is 17% (2018: 17%). The Council is not required to contribute to the Consolidated Fund given the net deficit for current financial year. This deficit will be carried forward to offset against future years' operating surplus.

Statutory contributions to consolidated fund

	2019 **$**	2018 $
Overprovision in respect of prior financial year	**-**	516,587

14. CONTRIBUTION TO CONSOLIDATED FUND (Cont'd)

Movement of provision for contribution to consolidated fund

	2019 **$**	2018 $
At beginning of financial year	-	516,587
Overprovision in respect of prior financial year	-	(516,587)
	-	-

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

15. COMMITMENTS

Operating lease commitment - as a lessee

The Council leases office space from a non-related party under non-cancellable operating lease agreement. This lease has a tenure of 1 to 3 years with renewal option included in the tenancy agreement.

The future minimum lease payable under non-cancellable operating lease contracted for at the end of the reporting period but not recognised as liability is as follows:

	2019 **$**	2018 $
Operating lease payments due:		
- within one year	**366,448**	381,708
- later than one year but not later than five years	**145,339**	537,220
	511,787	918,928

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 March 2019 amounted to $431,450 (2018: $425,637)

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

16. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS

The Council 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 Council.

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

16. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS (Cont'd)

	2019	2018
	$	$
Balances with related parties		
- Amount due from (Non-trade)	**489,140**	1,804,767
- Amount due to (Non-trade)	**426,837**	447,427
Transactions with related parties		
- Income charged to related party	**1,119,672**	874,289

17. FUND MANAGEMENT

The primary objective of the Council'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 Council manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made in the objectives, policies or processes during the financial year ended 31 March 2019 and 31 March 2018 respectively.

The Council is not subjected to externally imposed capital requirements.

18. FINANCIAL RISK MANAGEMENT

18.1 Financial risk management

The Council 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 Council is liquidity risk. The Council's management reviews and agrees on policies for managing the risks.

Liquidity risk

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

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

All financial liabilities in the balance sheet are repayable within one year from the reporting date.

18.2 Fair value of financial assets and financial liabilities

The carrying amount of other receivables (Note 5), cash and bank deposits (Note 6) and other payables (Note 9) are assumed to approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

18. FINANCIAL RISK MANAGEMENT (Cont'd)

18.3 Financial instruments by categories

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

	Note	**2019**	2018
		$	$
Financial assets			
Other receivables	5	**2,148,382**	2,815,061
Cash and bank deposits	6	**11,013,539**	11,328,062
Financial assets carried at amortised cost		**13,161,921**	14,143,123
Financial liability			
Other payables, representing			
financial liability carried at amortised cost	9	**1,495,067**	1,780,339

19. GRANTS RECEIVED FROM MINISTRY OF HEALTH

During the financial year, the council received grants from Ministry of Health amounting to $1,865,238.

The grants cover operational costs for Singapore Medical Council and transitional costs related to the amalgamation of common functions of the Professional Boards of Singapore Medical Council, Singapore Dental Council, Singapore Pharmacy Council, Singapore Nursing Board and Traditional Chinese Medicine Practitioners Board (Note 13).

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