SINGAPORE MEDICAL COUNCIL

ANNUAL REPORT 2015

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.

Contents

2 President's Foreword

4 Members of the Singapore Medical Council

7 Medical Registration

15 Continuing Medical Education

16 Renewal of Practising Certificates

17 Review of the SMC Ethical Code & Ethical Guidelines

18 Complaints Lodged with the Medical Council

20 Formal Inquiries

39 Financial Statements

President's Foreword

I am pleased to present the Annual Report of the Singapore Medical Council (SMC) for 2015. The Council has worked hard to oversee the registration, administration of the continuing medical education and regulation of the registered medical practitioners in Singapore, which rose from 12,263 in 2014 to 13,006 in 2015. Patient safety is of utmost concern to the Council and I hope that this report provides a useful overview of the activities undertaken by the Council as it carries out its functions to fulfil its objective of protecting the health and safety of the public under the Medical Registration Act (MRA).

Medical and Specialist Registration

In 2015, 930 new medical practitioners were registered. Separately, 308 specialists were newly added to the specialist register, bringing the total number of specialists to 4,788.

The number of foreign trained Singapore Citizens and Permanent Residents returning to Singapore to work as medical practitioners has been increasing, from 160 in 2014 to 190 in 2015.

Practising Certificate Renewal and Continuing Medical Education

In 2015, 7,905 fully and conditionally registered medical practitioners renewed their practising certificates (PCs). The Council also processed a total of 52,155 accreditation applications and credit claims for Continuing Medical Education (CME) activities.

Disciplinary Processes

Compared to 2014, the number of complaints received per 1,000 medical practitioners decreased in 2015, from 17.2 to 10.7 respectively. In 2015, the Disciplinary Committees, Disciplinary Tribunals and an Interim Orders Committee concluded 14 disciplinary inquiries.

Physician's Pledge Affirmation

A total of 628 medical practitioners took part in two pledge ceremonies held in 2015. It was our honour to have Dr Lam Pin Min, Minister of State for Health, as the Guest-of-Honour for our pledge ceremony held in February and Mr Gan Kim Yong, Minister for Health, as the Guest-of-Honour for our pledge ceremony held in September.

Review of the SMC Ethical Code and Ethical Guidelines

Due to rapid changes in practices in the medical profession, the Council has also sought to review and update our current Ethical Code & Ethical Guidelines (ECEG) to ensure that it stays relevant to today's practice. The Council is pleased to announce that this had been done and would be made available to all medical practitioners.

On behalf of the Council, I would like to thank the Secretariat for their hard work and commitment. We look forward to continuing to work together with the medical profession to protect the health and safety and welfare of patients, and to maintain public confidence in the medical profession.

Professor Tan Ser Kiat
President
Singapore Medical Council

Members of the Singapore Medical Council

Prof Tan Ser Kiat
President

A/Prof Benjamin Ong
Registrar

A/Prof Chew Suok Kai
Deputy Registrar

A/Prof Sophia Ang Bee Leng
Council Member

Dr Lydia Au Shu Yi
Council Member

Prof Chee Wei Liang Michael
Council Member

A/Prof Chen Fun Gee
Council Member

Dr Chen Suet Ching Jeanette
Council Member

A/Prof Chin Jing Jih
Council Member

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Council Member

Dr Chuang Wei Ping
Council Member

Prof Fock Kwong Ming
Council Member

Dr Hong Ga Sze
Council Member

Prof Lee Eng Hin
Council Member

Dr Leong Choon Kit
Council Member

A/Prof Low Cheng Ooi
Council Member

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Council Member

Dr Tan Chi Chiu
Council Member

Prof Tay Boon Keng
Council Member

Dr Thirumoorthy Thamotharampillai
Council Member

Prof Anantharaman Venkataraman
Council Member

Prof John Wong Eu Li
Council Member

A/Prof Yeoh Khay Guan
Council Member

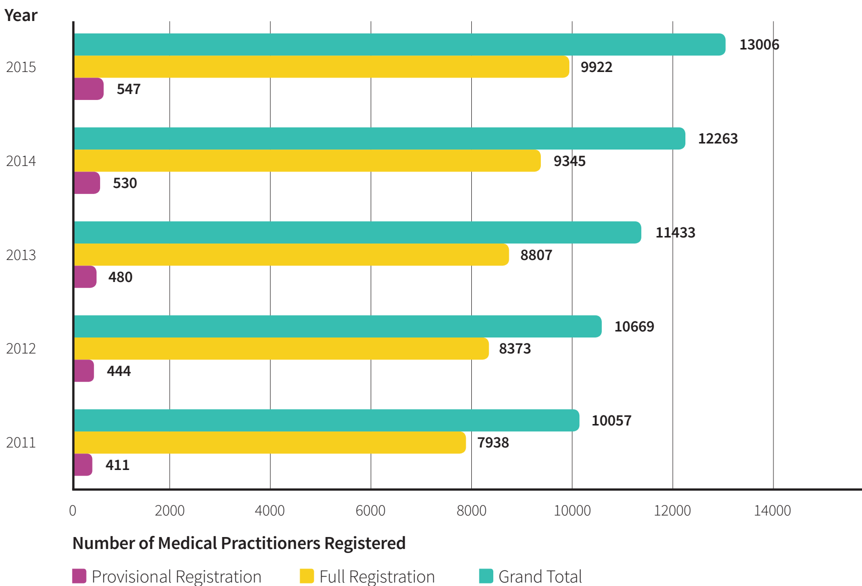
Medical Registration

Number of Registered Medical Practitioners in 2015

As at 31 December 2015, the number of medical practitioners who had full, conditional and temporary[1] registration in Singapore was 12,459. This provides a medical practitioner-to-population ratio of 1:444[2]. There were a total of 13,006[3] registered medical practitioners holding valid practising certificates in Singapore as at 31 December 2015 with the inclusion of 547 medical practitioners on provisional registration.

Figure 1 provides a snapshot of the total number of medical practitioners holding full and provisional registration from 2011 to 2015.

Figure 1: Number of Medical Practitioners on Full and Provisional Registration, and Total Number of Registered Medical Practitioners (Years 2011 to 2015)



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

[1] Refers to temporary registration (service) only.
[2] This is based on a total population size of 5,535,000 (correct as at September 2015) (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 2015, by category of registration and employment sectors.

Table 1: Total Number of Medical Practitioners with Valid Practising Certificates as at 31 December 2015 - by Category of Registration and Employment Sector

Registration Type	Public Sector	Private Sector	Grand Total
Full Registration	5649	4273	**9922**
Conditional Registration	2039	148	**2187**
Provisional Registration	547	-	**547**
Temporary Registration (Service)	327	23	**350**
Grand Total	**8562**	**4444**	**13006**

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 1-1: Number of Medical Practitioners by Residential Status, Place of Training[4] & Employment Sector

Registration Type	Public Sector						Public Sector Total	Private Sector						Private Sector Total	Grand Total
	Singapore Residents				Non-Residents			Singapore Residents				Non-Residents			
	Singapore Citizens Local Trained	Singapore Citizens Foreign Trained	Singapore Permanent Residents Local Trained	Singapore Permanent Residents Foreign Trained	Non-Residents Local Trained	Non-Residents Foreign Trained		Singapore Citizens Local Trained	Singapore Citizens Foreign Trained	Singapore Permanent Residents Local Trained	Singapore Permanent Residents Foreign Trained	Non-Residents Local Trained	Non-Residents Foreign Trained		
Full Registration	3726	632	213	637	77	364	5649	2926	741	191	335	10	70	4273	**9922**
Conditional Registration	19	386	6	338	16	1274	2039	-	11	-	37	-	100	148	**2187**
Provisional Registration	268	123	15	6	18	117	547	-	-	-	-	-	-	-	**547**
Temporary Registration (Service)	-	4	-	24	-	299	327	-	-	-	2	-	21	23	**350**
Grand Total	**4013**	**1145**	**234**	**1005**	**111**	**2054**	**8562**	**2926**	**752**	**191**	**374**	**10**	**191**	**4444**	**13006**

[4] Based on primary medical qualification

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

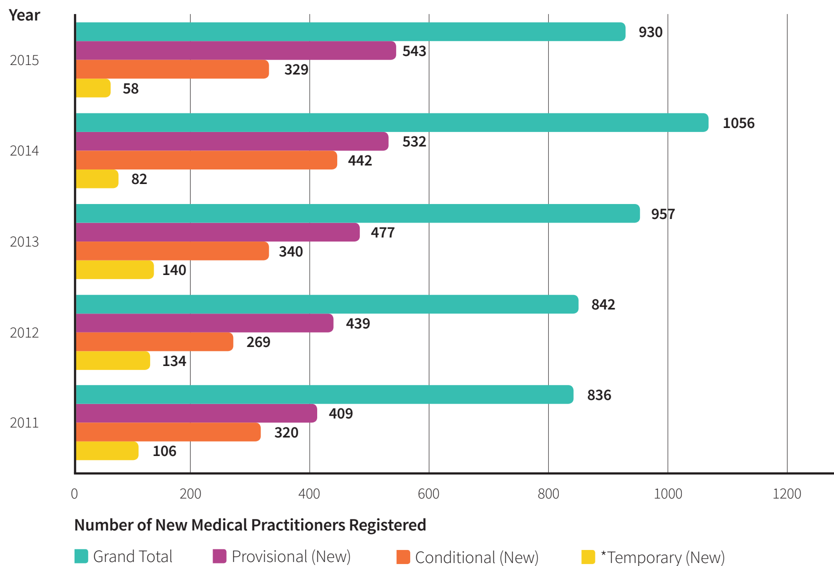
Registration	Non-Specialist		Non-Specialist Total	Specialist		Specialist Total	Grand Total
	Public	Private		Public	Private		
Full Registration	2815	2590	5405	2834	1683	4517	**9922**
Conditional Registration	1778	138	1916	261	10	271	**2187**
Provisional Registration	547	-	547	-	-	-	**547**
Temporary Registration (Service)	327	23	350	-	-	-	**350**
Grand Total	**5467**	**2751**	**8218**	**3095**	**1693**	**4788**	**13006**

New Medical Registrations in 2015

In 2015, the SMC processed 2,577 applications for registration. Of these, 1,262 applications were for new registrations and the remaining 1,315 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 2011 and 2015.

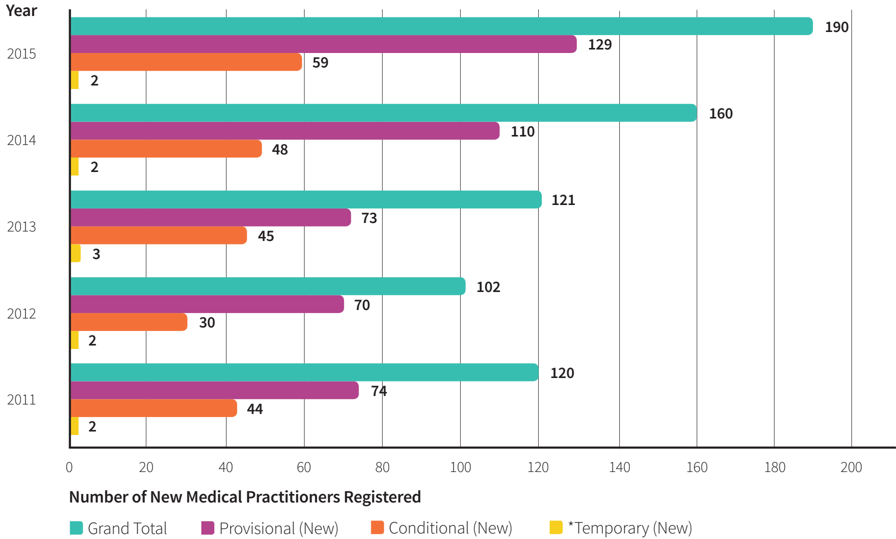
Figure 2: New Registrations by Category of Registration (Years 2011 to 2015)



* *Refers to Temporary Registration (Service) only.*

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

Figure 2-1: New Registrations by Category of Registration (Foreign trained Singapore Citizens & PRs only) (Years 2011 to 2015)



** Refers to Temporary Registration (Service) only.*

Provisional Registration

Of the 543 new medical practitioners granted provisional registration in 2015, 249 were medical graduates from the Yong Loo Lin School of Medicine, National University of Singapore; 48 were Duke-NUS Graduate Medical School graduates; and 246 were graduates from foreign universities who were granted medical registration for one year to undergo housemanship training in the public hospitals.

Conditional Registration

In 2015, 329 new foreign trained medical practitioners were registered under conditional registration. Of these, 267 (81%) were non-specialists and 62 (19%) were registered as specialists. Out of the 329 newly registered foreign trained medical practitioners, 47 (14%) were Singapore Citizens.

Temporary Registration

Among the 345 new medical practitioners registered under temporary registration, 58 were employed to work under supervision for service provision in public hospitals or institutions. There were 205 foreign practitioners accepted for postgraduate training/research in Singapore; and they comprised 180 Clinical Fellows, 22 Clinical Observers and three Clinical Research Fellows. There were 37 Visiting Experts who were invited by the hospitals and medical organisations to provide short-term training and consultancy. The number of foreign medical practitioners who were registered to provide medical support to their delegations during the 28th Southeast Asian Games was 45.

Specialists Register

There were 4,788[5] specialists on the Register of Specialists as at 31 December 2015. They represented 37% of the 13,006 medical practitioners registered in Singapore. The number of new specialists registered during the year was 308. The number of specialists increased by 6.8% from 2014. The breakdown of new specialist registrations by place of training[6] and employment sector in 2015 is shown in Table 2.

Table 2: New Specialist Registrations in 2015

Place of Training[6]	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Grand Total
	Singapore Residents		Non-Residents		Singapore Residents		Non-Residents		
	Singapore Citizens	Singapore Permanent Residents			Singapore Citizens	Singapore Permanent Residents			
Local Trained	158	45	31	234	2	1	-	3	**237**
Foreign Trained	5	3	58	66	2	-	3	5	**71**
Grand Total	**163**	**48**	**89**	**300**	**4**	**1**	**3**	**8**	**308**

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

Out of the 4,788[7] specialists on the Register of Specialists, 384 had additional specialties/sub-specialties registered. As at 31 December 2015, the number of specialists registered in the five sub-specialties were 368. Data on registrations in these sub-specialties can be found in Table 3.

Table 3: Number of Specialists by Specialties as at 31 December 2015

Registered Specialty [35]	Public Sector		Private Sector		Grand Total
	Number	%	Number	%	
Anaesthesiology	270	62.50%	162	37.50%	**432**
Cardiology	138	65.09%	74 (1)	34.91%	**212 (1)**
Cardiothoracic Surgery	34	69.39%	15	30.61%	**49**
Dermatology	71	59.66%	48	40.34%	**119**
Diagnostic Radiology	234	73.13%	86	26.88%	**320**
Emergency Medicine	132	92.96%	10	7.04%	**142**
Endocrinology	80 (1)	73.39%	29 (2)	26.61%	**109 (3)**
Gastroenterology	80 (1)	66.67%	40 (1)	33.33%	**120 (2)**
General Surgery	178	56.33%	138	43.67%	**316**
Geriatric Medicine	74 (3)	89.16%	9	10.84%	**83 (3)**
Haematology	49 (1)	79.03%	13	20.97%	**62 (1)**
Hand Surgery	22	68.75%	10	31.25%	**32**
Infectious Diseases	53 (3)	82.81%	11	17.19%	**64 (3)**
Internal Medicine	87 (73)	70.73%	36 (8)	29.27%	**123 (81)**
Medical Oncology	61	58.10%	44 (1)	41.90%	**105 (1)**
Neurology	69	77.53%	20	22.47%	**89**
Neurosurgery	27	61.36%	17	38.64%	**44**
Nuclear Medicine	17	62.96%	10	37.04%	**27**
Obstetrics & Gynaecology	90	28.48%	226	71.52%	**316**
Occupational Medicine	18	45.00%	22	55.00%	**40**
Ophthalmology	137	60.62%	89	39.38%	**226**
Orthopaedic Surgery	130	60.47%	85	39.53%	**215**
Otorhinolaryngology	59	51.30%	56	48.70%	**115**
Paediatric Medicine	201	56.46%	155	43.54%	**356**
Paediatric Surgery	17	77.27%	5	22.73%	**22**
Pathology	135	82.82%	28	17.18%	**163**
Plastic Surgery	33	50.77%	32	49.23%	**65**
Psychiatry	159	73.27%	58	26.73%	**217**
Public Health	72 (1)	62.61%	43	37.39%	**115 (1)**
Radiation Oncology	43	82.69%	9	17.31%	**52**
Rehabilitation Medicine	36 (1)	92.31%	3	7.69%	**39 (1)**
Renal Medicine	69	77.53%	20	22.47%	**89**
Respiratory Medicine	85	75.22%	28 (1)	24.78%	**113 (1)**
Rheumatology	44 (4)	81.48%	10 (1)	18.52%	**54 (5)**
Urology	49	58.33%	35	41.67%	**84**
Sub Total	**3053 (87)^**	**64.56%**	**1676 (15)**	**35.44%**	**4729 (102)^**
Registered Sub-Specialty [5]					
Aviation Medicine	8 (10)	72.73%	3 (7)	27.27%	**11 (17)**
Intensive Care Medicine	5 (117)	100.00%	(77)	0.00%	**5 (194)**
Neonatology	2 (32)	100.00%	(27)	0.00%	**2 (59)**
Palliative Medicine	17 (25)	68.00%	8 (4)	32.00%	**25 (29)**
Sports Medicine	10 (4)	62.50%	6 (6)	37.50%	**16 (10)**
Sub Total	**42 (188)**	**71.19%**	**17 (121)**	**28.81%**	**59 (309)**
Grand Total	**3095 (251)#**	**64.64%**	**1693 (133)**	**35.36%**	**4788 (384)#**

[7] This number includes all medical practitioners on full and conditional registration.

( ): Numbers in brackets refer to the number of medical practitioners who had registered that specialty/subspecialty as their 2nd specialty. For example, there were 87 Internal Medicine specialists in the public sector, and another 73 specialists in the public sector registered Internal Medicine as their 2nd specialty.

^1 specialist has 3 registered specialties.

27 specialists have 2 registered specialties and 1 registered subspecialty.

Table 4 shows the number of specialists in each specialty as at 31 December of each year, from 2011 to 2015. It is observed that, over the past five years, Renal Medicine, Rehabilitation Medicine and Nuclear Medicine saw the biggest percentage growth in the number of specialists registered. The specialties with the largest net increase in numbers were Diagnostic Radiology, Anaesthesiology and General Surgery.

Table 4: Total Number of Specialists by Specialties by Year as at 31 December 2015

						Comparison Between 2011 and 2015	
Registered Specialty [35]	**2011**	**2012**	**2013**	**2014**	**2015**	**Net Increase**	**%**
Renal Medicine	55	60	71	80	89	34	61.82%
Rehabilitation Medicine	26	27	31	37	39	13	50.00%
Nuclear Medicine	18	20	21	23	27	9	50.00%
Infectious Diseases	43	46	51	62	64	21	48.84%
Emergency Medicine	97	113	118	127	142	45	46.39%
Internal Medicine	85	94	101	106	123	38	44.71%
Diagnostic Radiology	222	237	258	286	320	98	44.14%
Cardiology	149	161	181	201	212	63	42.28%
Endocrinology	77	85	92	105	109	32	41.56%
Plastic Surgery	46	49	55	58	65	19	41.30%
Dermatology	85	93	100	109	119	34	40.00%
Rheumatology	39	42	47	51	54	15	38.46%
Psychiatry	157	176	187	207	217	60	38.22%
Respiratory Medicine	82	90	96	106	113	31	37.80%
Haematology	45	46	52	59	62	17	37.78%
Geriatric Medicine	61	67	73	80	83	22	36.07%
Radiation Oncology	39	42	44	51	52	13	33.33%
Hand Surgery	24	26	29	29	32	8	33.33%
Neurosurgery	33	36	39	41	44	11	33.33%
Neurology	67	68	77	86	89	22	32.84%
Cardiothoracic Surgery	37	42	43	46	49	12	32.43%
General Surgery	241	250	268	292	316	75	31.12%
Orthopaedic Surgery	164	177	184	201	215	51	31.10%
Otorhinolaryngology	88	93	102	106	115	27	30.68%
Medical Oncology	82	91	94	98	105	23	28.05%
Gastroenterology	95	97	102	111	120	25	26.32%
Anaesthesiology	344	355	375	412	432	88	25.58%
Urology	67	72	76	81	84	17	25.37%
Paediatric Medicine	286	308	322	347	356	70	24.48%
Pathology	131	134	137	146	163	32	24.43%
Ophthalmology	186	193	204	213	226	40	21.51%
Public Health	99	100	104	106	115	16	16.16%
Paediatric Surgery	19	20	19	20	22	3	15.79%
Occupational Medicine	35	37	37	39	40	5	14.29%
Obstetrics & Gynaecology	289	294	304	311	316	27	9.34%
Sub Total	**3613**	**3841**	**4094**	**4433**	**4729**	**1116**	**30.89%**
Sub-Specialty [5]							
Palliative Medicine	11	14	15	19	25	14	127.27%
Sports Medicine	11	12	13	15	16	5	45.45%
Aviation Medicine	-	-	-	13	11[+]	-	-
Intensive Care Medicine	-	-	1	4	5	-	-
Neonatology	-	-	1	1	2	-	-
Sub Total	**22**	**26**	**30**	**52**	**59**	**37**	**168.18%**
Grand Total	**3635**	**3867**	**4124**	**4485**	**4788**	**1153**	**31.72%**

[+] 2 medical practitioners had a primary specialty registered in 2015. Hence, they are reported under their respective primary specialty.

Table 5 shows the breakdown of specialists by residential status in public and private sectors. It is observed that about 65% of the total specialists were practising in the public sector while 35% of them were in private practice.

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

Registration Type	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Grand Total
	Singapore Residents		Non-Residents		Singapore Residents		Non-Residents		
	Singapore Citizens	Singapore Permanent Residents			Singapore Citizens	Singapore Permanent Residents			
Full Registration	1989	584	261	2834	1384	261	38	1683	**4517**
Conditional Registration	10	38	213	261	1	2	7	10	**271**
Grand Total	**1999**	**622**	**474**	**3095**	**1385**	**263**	**45**	**1693**	**4788**

Family Physicians Register

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

Table 6: Registered Family Physicians by Route of Entry & Employment Sector as at 31 December 2015

Routes Of Entry	Public Sector	Private Sector	Grand Total
Degree / Diploma Route	290	596	**886**
Practice Route[≠]	46	727	**773**
Grand Total	**336**	**1323**	**1659**

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

Continuing Medical Education

Number of Processed Applications and Credit Claims for 2015

In 2015, the SMC processed a total of 52,155 accreditation applications and credit claims from Categories 1A, 1B, 1C, 2, 3A and 3B. Table 7 shows the breakdown of Continuing Medical Education activities by categories.

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

Category	Approved	Rejected / Withdrawn	Total
1A	1548	59	1607
1B	2923	138	3061
1C	3051	594	3645
2	1366	310	1676
3A	15111	948	16059
3B	25107	1000	26107
Total	**49106**	**3049**	**52155**

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

Renewal of Practising Certificates

In 2015, 7,905 (98%) of the 8,082 fully and conditionally registered medical practitioners renewed their practising certificates (PCs). There were 177 (2%) medical practitioners who did not renew their PC due to various reasons. The breakdown of the reasons for non-renewal by the type of medical registration is summarised in the table below.

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

Reasons for Non-Renewal of Practising Certificate	Conditional Registration	Full Registration	Grand Total	%
Not practising due to various reasons (health reasons, retired, etc.)	-	79	79	44.63%
Resignation or non-renewal / termination of employment contract	25	-	25	14.13%
No response from medical practitioners	-	8	8	4.52%
Residing overseas	-	34	34	19.21%
Did not renew for various reasons but subsequently applied for new PC in Q1 2016 after PC expiration	-	31	31	17.51%
Grand Total	**25**	**152**	**177**	**100%**

Review of the SMC Ethical Code & Ethical Guidelines

As there have been rapid changes and evolving practices in the medical profession, to ensure that the SMC ECEG is relevant to today's practice, the Council sought to review and update the current ECEG, which has been in existence since 2002.

A Working Committee, comprising Council members and other senior doctors and an ethicist with considerable experience in medical ethics, was appointed by Council in late 2010 to review the ECEG. The review process involved:

(a) Thorough research into the medical ethical code publications of many overseas medical bodies that have well developed ethical frameworks to provide essential reference points;
(b) Inviting and receiving initial inputs and suggestions from the medical profession, including public and private healthcare institutions, medical professional bodies and individuals;
(c) Drafting of a new ECEG for internal review by the Working Committee;
(d) Legal review including checking for consistency with Singapore law;
(e) Holding focus group discussions and dialogues with delegates from various sectors of the medical community;
(f) Holding two profession-wide consultation exercises in 2014 and 2015; and
(g) Numerous Working Committee meetings and discussions at Council level over the past five years.

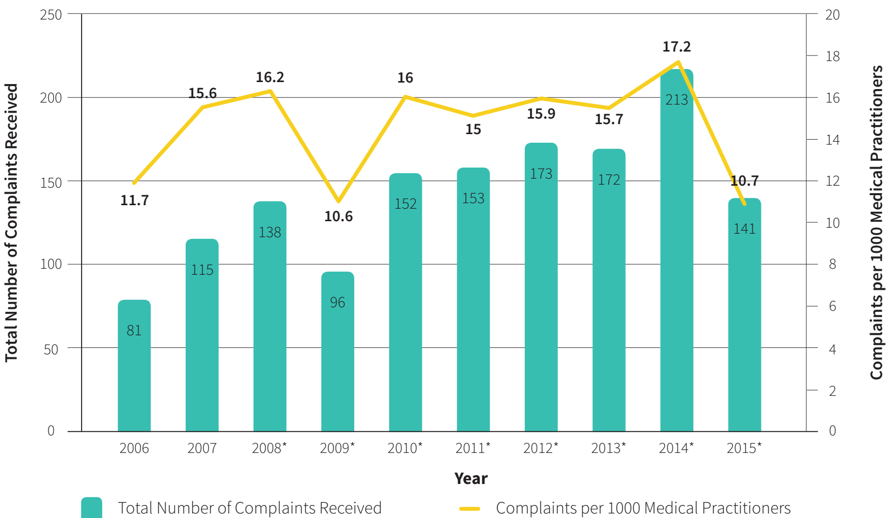
After an extensive review, the 2016 edition of the SMC ECEG and Handbook on Medical Ethics will be published in the second half of this year, followed by educational briefings to doctors. More details will be announced in due course.

The Council and the Working Committee are grateful to the feedback from the medical profession during the focus group meetings and consultation exercises. The authority and integrity of any ethical framework for the medical profession has to be based upon the collective wisdom that exists within the medical profession and its associated professional and institutional bodies.

Complaints Lodged with the Medical Council

In 2015, the SMC received 141 complaints that were filed against 161 medical practitioners. The number of complaints received was the lowest in the last six years. Compared to the previous year, there was a 34% fall in the number of complaints. The number of complaints received per 1000 medical practitioners fell to 10.7 (see Figure 3 below).

Figure 3: Complaints Received by SMC (Years 2006 to 2015)



Before 2008: Figures based on Fully and Conditionally-registered Medical Practitioners

**2008 to 2015: Figures based on Fully, Conditionally, Provisionally and Temporarily-registered Medical Practitioners*

A total number of 350 cases[8] were considered and deliberated upon in 2015. Out of the total cases considered, nine cases were referred to a Disciplinary Tribunal (DT), with eight of these being referrals by Complaints Committees (CCs) and one being a direct referral to the DT following the medical practitioner's conviction in Court.

Of the remaining complaints, one medical practitioner was referred directly to a Health Committee (HC), eight medical practitioners were issued letters of warning, 35 medical practitioners were issued letters of advice, one complaint was referred for mediation, 97 complaints were dismissed and one complaint was withdrawn. The rest of the matters (198 cases) continued into 2016.

[8] Figure includes cases commenced in previous years that were not concluded in 2014.

A large proportion of the complaints received in 2015 concerned allegations of breaches of the SMC ECEG and that the professional services provided by medical practitioners were not of the quality to be expected. Table 9 shows the details.

Table 9: Cases Considered by SMC / CCs in 2015

Nature of Complaint / Allegation	Complaints carried over from 2011	Complaints carried over from 2012	Complaints carried over from 2013	Complaints carried over from 2014	Complaints received in 2015	Outcomes By CCs							Directly Referred to a DT	Directly Referred to a HC
						No Formal Inquiry								
						Withdrawn	Dismissed	Mediation	Letter of Advice	Letter of Warning	Referred to a DT	Adjourned to 2016		
a) Delay in treatment				7	1		5		1			2		
b) Excessive / Inappropriate prescription of drugs		2	1	1			1		1	1		1		
c) False / Misleading Certification		1										1		
d) Misdiagnosis		1	2	9	1		6		3		1	3		
e) No informed consent				1	1							2		
f) Outrage of Modesty / Sexual relationship with patient	1	1	1		1				1			3		
g) Over / Unnecessary / Inappropriate Treatment		1	1	22	12		12		3	2		19		
h) Overcharging				1			1							
i) Professional Negligence / Incompetence	1	1	3	52	40	1	18	1	6	2	4	65		
j) Providing false information		1	1	1			1					2		
k) Refusal to provide emergency attention				1			1							
l) Rudeness / Attitude / Communication Issues			3	32	19		21		8			25		
m) Other breaches of SMC ECEG		1	7	43	65		26		11	3	3	72		1
n) Other complaints		1	2	5			4		1			3		
o) Conviction in Court				1	1		1						1	
Total (350 cases)	**2**	**10**	**21**	**176**	**141**	**1**	**97**	**1**	**35**	**8**	**8**	**198**	**1**	**1**
Percentage						**0.3%**	**27.7%**	**0.3%**	**10.0%**	**2.3%**	**2.3%**	**56.5%**	**0.3%**	**0.3%**

Formal Inquiries

A total of 14 inquiries were concluded by the Disciplinary Committees (DCs), Disciplinary Tribunals (DTs) and a Health Committee (HC) in 2015. Two appeals (i.e. Dr Uwe Klima and Dr Kwan Kah Yee) were also decided by the Court of Three Judges in 2015.

One medical practitioner was acquitted by a DT of professional misconduct. The SMC has appealed against the DT's decision and the appeal will be heard by the Court of Three Judges (the Court) in 2016. There were three disciplinary inquiries that were discontinued in 2015. One was discontinued after the DC allowed the medical practitioner's preliminary objections while the other two (one DC proceeding and one before a DT) were discontinued after the SMC considered the respondent doctors' written representations and withdrew the charges against them. The summaries for these three cases and the appeal pending before the Court are not included in this section.

Table 10 provides a summary of the 14 inquiries mentioned above.

Table 10: Inquiries concluded by DCs, DTs and HC in 2015

Nature of Complaint	Inquiries heard in 2015	Outcome of Inquiries					Appealed to High Court and Outcome Pending
		Disciplinary Proceedings Discontinued	Restricted Practice / Conditional Registration	Censure & Fine	Censure & Suspension	Removed from Register	
A) Conviction in Court	5			4		1	
B) Professional Negligence / Incompetence	4	2		1	1		
C) Professional Misconduct In Patient Management	3	1		2			
D) Fitness to Practise	1		1				
E) Other Complaints	1						1
Total	**14**	**3**	**1**	**7**	**1**	**1**	**1**
Percentage	**100%**	**21.43%**	**7.14%**	**50.00%**	**7.14%**	**7.14%**	**7.14%**

Brief accounts of each inquiry concluded[9] in 2015, as well as the two appeals before the Court of Three Judges involving Dr Uwe Klima (Appeal Case 1) and Dr Kwan Kah Yee (Appeal Case 2), are given below.

(A) Conviction In Court

Case 1 | Dr Wong Yoke Meng

1. The disciplinary proceedings arose from information obtained by SMC that Dr Wong had pleaded guilty on 7 May 2010 at the then-Subordinate Courts of the Republic of Singapore (Subordinate Courts) and was convicted of three charges under s 5(1) of the Private Hospitals and Medical Clinics Act (Cap. 248) (PHMCA), punishable under s 5(2) of the PHMCA, for operating a medical clinic in breach of a condition of the licence issued by the Ministry of Health (MOH). Dr Wong had collected specimens and/or samples from patients at his clinic and sent them to foreign clinical laboratories that had not been accredited by an accreditation body approved by the Director of Medical Services (DMS) for various tests and/or examinations. A fourth similar charge was taken into consideration for the purpose of sentencing. Dr Wong was sentenced to a fine of $8,000 for each charge, resulting in a cumulative fine of $24,000.

2. At the disciplinary hearing on 5 May 2015, Dr Wong faced three charges punishable under s 53(2) read with s 53(1)(c) of the MRA for the matters stated above. Dr Wong pleaded guilty to the three charges before the DT and was accordingly convicted.

3. The DT accepted the submission of Counsel for SMC that in failing to ensure that the foreign clinical laboratories to which he sent samples of matter derived from the human body had been accredited by an accreditation body approved by the DMS under the PHMCA, Dr Wong's actions reflected a disregard for the health and safety of his patients. In light of the sentencing precedents and the antecedents of Dr Wong, Counsel for SMC submitted that a fine of $10,000 for each charge (or a total fine of $30,000) would be appropriate.

4. In mitigation, Dr Wong urged the DT to consider, amongst other things, that he was unaware he was violating the law when he sent the samples to the foreign clinical laboratories for testing and that he had already ceased the sending of samples to those clinical laboratories since 2010. Dr Wong stated that he had committed the acts with good intention, i.e. the tests administered by these clinical laboratories aided his patients and contributed to an understanding of their health and well-being and his violations of the law had not resulted in any one suffering any harm. Dr Wong further contended that the samples were taken and sent for testing with the full knowledge and consent of his patients who were aware of the purpose of the tests and that some of the tests would be carried

[9] This total excludes three disciplinary inquiries which were discontinued and one concluded disciplinary inquiry which is pending appeal before the Court of Three Judges.

out at laboratories outside Singapore. Dr Wong also submitted that although these laboratories were not accredited by the DMS in Singapore, they were duly accredited in their own country.

5. In 2001, Dr Wong had allowed his clinic to be used for cosmetic treatment and programme, in breach of the conditions of the licence prescribed by the MOH. In view of Dr Wong's antecedents, the DT opined that as he had violated the regulations before, Dr Wong ought to have exercised greater caution whenever he thought of doing something out of the ordinary, for instance taking the trouble to send human tissue samples to laboratories outside of Singapore for testing instead of doing so with the locally accredited laboratories. Therefore, given the above considerations, the DT was of the view that a mere censure would not accord sufficient gravity to the fact that Dr Wong had relevant antecedents.

6. In the circumstances, the DT ordered that Dr Wong pay a penalty of $24,000, be censured and to give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct. The DT further ordered that Dr Wong pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC.

Case 2 | Dr Ng Hor Liang

1. The disciplinary proceedings arose from the conviction of Dr Ng on 7 March 2013 before the Subordinate Courts. Dr Ng had pleaded guilty to knowingly making a fraudulent declaration in writing to the SMC on 18 January 2012 that he was not involved in any active clinical practice since 1 January 2012, a declaration which he knew to be false.

2. A DT inquiry was held. Dr Ng faced one charge of having been convicted of an offence involving fraud or dishonesty. He also pleaded to a charge of having been convicted in the Subordinate Courts for practising medicine as an unauthorised person by diagnosing and treating patients from 1 January 2012 to 10 February 2012 (both dates inclusive) when he did not possess a valid PC, an offence implying a defect in character which made him unfit for his profession.

3. The facts of the case were as follows:
   (a) Dr Ng had been unable to renew his PC when it expired in 2011 due to a shortfall of CME points;
   (b) After making up for the shortfall, Dr Ng submitted a Letter of Undertaking dated 18 January 2012 to the SMC for the renewal of his PC declaring that he had not been practising medicine from the time that his PC expired; and
   (c) Dr Ng knew that his declaration was false as he had practised medicine from 1 January 2012 to 10 February 2012 before his renewed PC was issued for the period from 21 February 2012 to 31 December 2012.

4. The DT agreed with Counsel for SMC that making a fraudulent declaration and practising without a valid PC are both serious matters because integrity and honesty are non-negotiable hallmarks of medical practitioners, and any acts of dishonesty would tarnish and bring disrepute to the medical profession as a whole.

5. The DT noted the distinction between Dr Ng's case and other precedent cases in which medical practitioners had been convicted of a criminal offence involving fraud and dishonesty. The precedent cases involved tax evasion or illicit gain, an element of perversion of the course of justice, or a distinct lack of remorse on the part of the medical practitioner in question. In Dr Ng's case, there was a lack of direct monetary benefit. The DT was also mindful that for a "one-off" offender, prosecution for the offences committed was in itself some form of deterrence.

6. The DT gave full regard to Dr Ng's early plea of guilt before the Subordinate Courts and his very strong signs of remorse, and noted that Dr Ng had no criminal or SMC antecedents. The DT also took into account the factual matrix relating to Dr Ng that led to the commission of the offences in question.

7. Accordingly, the DT ordered that Dr Ng pay a penalty of $20,000, fulfil no less than an additional 50% of the CME points requirement for the period 1 January 2016 to 31 December 2017 for the renewal of his PC on 1 January 2018, be censured and to give a written undertaking to the SMC that he would not engage in the conduct complained of and any similar conduct. The DT also ordered Dr Ng to pay the costs and expenses of and incidental to these proceedings, including the costs of the solicitors to the SMC.

Case 3 | Dr Chio Han Sin Roy

1. The disciplinary proceedings arose from the conviction of Dr Chio on 11 March 2013 before the Subordinate Courts of an offence of procuring a PC from the SMC by knowingly making a fraudulent declaration in writing by submitting a Letter of Undertaking to the SMC on 7 February 2012 that he was not involved in any active clinical practice since 1 November 2011, a declaration which he knew to be false.

2. In light of his conviction, Dr Chio was liable to be punished under s 53(2) read with s 53(1)(a) of the MRA.

3. The facts of the case were as follows:
   (a) Dr Chio had been unable to renew his PC when it expired in 2011 due to a shortfall of CME points;

(b) After making up for the shortfall, Dr Chio submitted a Letter of Undertaking to the SMC on 7 February 2012 for the renewal of his PC declaring that he had not been practising medicine from the time that his PC expired; and
(c) Dr Chio knew that his declaration was false as he had practised medicine from 1 November 2011 to 17 February 2012, before his renewed PC was issued for the period from 20 February 2012 to 31 October 2013.

4. In the DT inquiry, Dr Chio pleaded guilty to the charge of having been convicted of an offence involving fraud or dishonesty.

5. For the purpose of sentencing, the DT agreed with Counsel for SMC that making a fraudulent declaration and practising without a valid PC are both serious matters because integrity and honesty are non-negotiable hallmarks of medical practitioners, and any acts of dishonesty would tarnish and bring disrepute to the medical profession as a whole.

6. The DT noted that there was a lack of direct monetary benefit in Dr Chio's case, compared with other precedent cases which involved serious tax evasion or illicit gain, an element of perversion of the course of justice, or a distinct lack of remorse on the part of the medical practitioner in question. The DT was also mindful that for a "one-off" offender, prosecution for the offences committed was in itself some form of deterrence.

7. The DT gave full regard to Dr Chio's early plea of guilt before the Subordinate Courts and his very strong signs of remorse. The DT noted that Dr Chio had no criminal or SMC antecedents. The DT also took into account the factual matrix relating to Dr Chio that led to the commission of the offences in question.

8. Accordingly, the DT ordered that Dr Chio pay a penalty of $10,000, fulfil no less than an additional 30% of the CME points requirement for the period 1 January 2015 to 31 December 2016 for the renewal of his PC on 1 January 2017, be censured and to give a written undertaking to the SMC that he would not engage in the conduct complained of and any similar conduct. The DT further ordered that Dr Chio pay the costs and expenses of and incidental to these proceedings, including the costs of the solicitors to the SMC.

Case 4 | Dr Wong Mei Ling Gladys

1. The disciplinary proceedings arose from the conviction of Dr Wong on 7 March 2013 before the Subordinate Courts for an offence of procuring a PC from the SMC by knowingly making a fraudulent declaration in writing by submitting a Letter of Undertaking to the SMC on 26 January 2012 that she was not involved in any active clinical practice since 1 January 2012, a declaration which she knew to be false.

2. In light of her conviction, Dr Wong was liable to be punished under s 53(2) read with s 53(1)(a) of the MRA.

3. The facts of the case were as follows:
   (a) Dr Wong had been unable to renew her PC when it expired in 2011 due to a shortfall of CME points;
   (b) After making up for the shortfall, Dr Wong submitted a Letter of Undertaking to the SMC dated 26 January 2012 for the renewal of her PC declaring that she had not been practising medicine from the time that her PC expired; and
   (c) Dr Wong knew that her declaration was false in that she was practising medicine from 3 January 2012 to 31 January 2012 on Tuesdays, Thursdays and Saturdays, before her renewed PC was issued for the period from 17 February 2012 to 31 December 2013.

4. In the DT inquiry, Dr Wong pleaded guilty to the charge of having been convicted of an offence involving fraud or dishonesty.

5. For the purpose of sentencing, the DT agreed with Counsel for SMC that making a fraudulent declaration and practising without a valid PC are both serious matters because integrity and honesty are non-negotiable hallmarks of medical practitioners, and any acts of dishonesty would tarnish and bring disrepute to the medical profession as a whole.

6. The DT noted that there was a lack of direct monetary benefit in Dr Wong's case, compared with other precedent cases which involved serious tax evasion or illicit gain, an element of perversion of the course of justice, or a distinct lack of remorse on the part of the medical practitioner in question. The DT was also mindful that for a "one-off" offender, prosecution for the offences committed was in itself some form of deterrence.

7. The DT gave full regard to Dr Wong's early plea of guilt before the Subordinate Courts and her very strong signs of remorse. The DT noted that Dr Wong had no criminal or SMC antecedents. The DT

also took into account the factual matrix relating to Dr Wong that led to the commission of the offences in question.

8. Accordingly, the DT ordered that Dr Wong pay a penalty of $10,000, fulfil no less than an additional 10% of the CME points requirement for the period 1 January 2016 to 31 December 2017 for the renewal of her PC on 1 January 2018, be censured and to give a written undertaking to the SMC that she would not engage in the conduct complained of and any similar conduct. The DT further ordered that Dr Wong pay the costs and expenses of and incidental to these proceedings, including the costs of the solicitors to the SMC.

Case 5 | Dr Ong Theng Kiat

1. On 10 September 2013, Dr Ong pleaded guilty to and was convicted in the Subordinate Courts of two charges under s 376A(1)(a) of the Penal Code (Cap 224) and punishable under s 376A(2) of the Penal Code of sexual penetration of a minor under 16 years of age with her consent. Dr Ong was sentenced to 10 months imprisonment on each of the charges, with both sentences to run concurrently. Dr Ong was also convicted on a charge of knowingly making a fraudulent declaration in writing to the SMC in an attempt to procure a PC under s 62(a) of the MRA. He was fined $4,000.

2. In the subsequent disciplinary inquiry, Dr Ong was charged with having been convicted of offences implying a defect of character which made him unfit for the medical profession. Dr Ong pleaded guilty to the charges.

3. The DT found that Counsel for Dr Ong's submission that the victim was "sexually precocious" was irrelevant. It noted that the objective of s 376A(1) (like the overlapping offence of carnal intercourse with a girl below 16 under s 140(1)(i) of the Women's Charter (Cap 353)) is to protect the young against their own immature sexual experimentation, relative naivety and lack of life experience which may result in them succumbing to temptations or being taken advantage of.

4. With regard to Counsel for Dr Ong's submission that the arrest and subsequent proceedings caused Dr Ong immense suffering and led to suicidal thoughts and that Dr Ong had been in *de facto* suspension since July 2013, the DT did not regard these as matters of significance but were the unfortunate and natural consequences of Dr Ong's own doing.

5. The DT had no doubt that Dr Ong would have undergone considerable grief and loneliness after the sudden loss of his beloved wife and that he suffered from major depressive disorder. However, the DT did not find that the diagnosis of major depression lessened the responsibility of Dr Ong.

Amongst other reasons, the DT took cognizance of the fact that it was Dr Ong who had initiated the meeting with the minor and that he already knew the minor's age when he made the suggestion. Moreover, the DT also noted that this was not a one-off offence and that Dr Ong was in a position to put a stop to his conduct but yet persisted in it leading to the second incident.

6. The DT noted that Dr Ong had pleaded guilty and indicated his remorse. The DT also took into consideration Dr Ong's public service, but without detracting from the contributions made, the DT did not think that there was service to the community in an exceptional way. The DT also noted the testimonials which spoke well of Dr Ong. However, the DT did not find these mitigating factors to tip the scales at all heavily in favour of Dr Ong.

7. The DT determined that the maximum period of suspension and/or any other lesser sanction was insufficient and was of the view that the only appropriate sanction to uphold the proper standards of conduct and behaviour and public confidence in the profession was for the name of Dr Ong to be struck off from the Register of Medical Practitioners (the Register).

8. In the circumstances, the DT ordered Dr Ong to be struck off the Register and for him to bear the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC.

(B) Professional Negligence / Incompetence

Case 6 | Dr Garuna Murthee Kavitha

1. The disciplinary proceedings arose from a complaint submitted by the late patient's brother to the SMC on 3 August 2012.

2. Dr Kavitha faced a single charge under s 53(1)(d) of the MRA for erroneously administering Velcade (a chemotherapy medication) intrathecally, instead of intravenously, to the patient, without ensuring that the route of administration was correct, thereby putting the patient at risk of severe neurological damage.

3. Dr Kavitha pleaded guilty to the charge and was accordingly convicted by the DT.

4. Counsel for Dr Kavitha highlighted in mitigation that the error was unintentional and it was unfortunate that the ward had sent the wrong medicine which Dr Kavitha did not check. Dr Kavitha disclosed the error immediately and had never shied away from accepting responsibility. It was also stressed in mitigation that Dr Kavitha was a very young doctor who had learnt from this unfortunate incident.

5. The DT noted the strong testimonials from Dr Kavitha's superiors, and colleagues, as well as her Best Medical Officer award accorded at the SingHealth Best Junior Doctors and Medicine Scholarship Awards 2013.

6. Counsel for Dr Kavitha submitted that a fine was the appropriate sentence. He highlighted various distinguishing factors in precedent cases that made the errors in those cases more serious than in the present instance. These included factors such as the doctors in those cases being generally more senior, the error having taken longer to detect, a longer time having elapsed before the patient was informed of the error, and the tampering of medical records.

7. In its submissions, Counsel for SMC did not press for any particular sentence but objected to an application by Dr Kavitha requesting that the DT anonymise the Grounds of Decision with a view to redacting her name and that of the hospital.

8. In arriving at its decision, the DT gave full regard to Dr Kavitha's early plea of guilt and her efforts to accept full responsibility, including sounding an early alert as soon as the mistake was discovered which allowed corrective measures to be undertaken and also apologising, on her own accord, to the family of the patient. The DT also noted the strong testimonials on her behalf and was conscious that she was a young medical officer at the time of the incident.

9. The DT found that while Dr Kavitha's culpability was not as high as those in the precedent cases, a mere sentence of censure was not appropriate as it would not sufficiently register the seriousness of the conduct nor would it deter such lapses or preserve public confidence in the medical profession. A sentence of suspension would similarly not be appropriate having regard to the circumstances, especially the lower level of culpability and strong mitigating factors.

10. In relation to Dr Kavitha's request to anonymise the publication of the Grounds of Decision, citing an Australian Medical Tribunal case in support, the DT was not convinced that this was an appropriate case for the DT to exercise such discretion. As noted by Counsel for SMC, it was not entirely clear why the Australian Medical Tribunal decided to anonymise its decision in the case cited by Dr Kavitha. There was also no indication that the policy considerations and circumstances in Singapore were similar to that in Australia, calling for the adoption of a similar approach. In this regard, the DT saw no compelling reason to make an exception and publish a redacted version of the Grounds of Decision for Dr Kavitha's matter and depart from the prevailing policy for all Grounds of Decisions to be published without redaction, save as to the identity of the patient.

11. Having reviewed all circumstances of the case, the DT ordered that Dr Kavitha pay a penalty of $2,000, be censured and to give a written undertaking to the SMC that she would not engage in the conduct complained of or any similar conduct. The DT ordered that Dr Kavitha pay the costs and expenses of and incidental to the disciplinary proceedings, including the costs of the solicitors to the SMC.

Case 7 | Dr Teh Tze Chen Kevin

1. The disciplinary proceedings arose from a complaint submitted by a patient to the SMC on 7 September 2012 in relation to the Vaser Liposelection treatment (the Procedure) performed by Dr Teh on the patient on 14 October 2010. The Procedure was to be carried out under tumescent local anaesthesia and twilight sedation. Both the Procedure and the administration of the sedation were carried out by Dr Teh.

2. The following three charges were preferred against Dr Teh for professional misconduct under s 53(1)(d) of the MRA in relation to his treatment and management of the patient:
   (a) Between 14 October 2010 to 21 October 2010, Dr Teh failed to refer the patient to a specialist for proper evaluation and treatment of her condition in a timeous manner, despite the seriousness of the patient's condition (First Charge);
   (b) During the Procedure, Dr Teh, who was performing the Procedure, failed to ensure that the sedation was safely and appropriately administered to the patient (Second Charge); and
   (c) Dr Teh failed to ensure proper and adequate documentation of the sedation given to the patient during the Procedure (Third Charge).

3. Dr Teh claimed trial. At the conclusion of the inquiry, Dr Teh was found guilty of the First and Second Charges. The DT acquitted Dr Teh of the Third Charge.

4. In relation to the First Charge, the DT found that there was clear medical evidence from the experts for both sides that Dr Teh should have referred the patient to a specialist much earlier, rather than only after high fever and infection had set in on the 7th Post-Operative day on 21 October 2010.

5. The DT rejected Dr Teh's contention that prior to the 7th Post-Operative day, the patient's condition was stable and improving as there was no evidence to support this contention. The DT further noted that Dr Teh's alleged clinical impression that the patient's condition was stable and improving was not documented in the case notes, and was also contradicted by the evidence of Dr Teh's nurse that the wounds were not improving. Two of the three plastic surgery experts who gave evidence at the DT inquiry agreed that they would both have referred the patient to a specialist Burns Centre by the 2nd Post-Operative day, whilst the third expert agreed that burns could evolve over time and there was a need for close observation.

6. Therefore, the DT found that Dr Teh's failure to refer the patient in a timeous manner amounted to professional misconduct and convicted him of the First Charge.

7. For the Second Charge, it was not disputed that:
   (a) Dr Teh was not aware of the 'Guidelines for Safe Sedation Practice for Investigation and Intervention Procedures' issued by the Academy of Medicine in December 2002 (2002 Guidelines); and
   (b) The amount of Propofol administered by Dr Teh exceeded the manufacturer's recommended dosage.

8. The DT found that Dr Teh's aforementioned conduct was particularly troubling since it would be incumbent on any doctor, who intended to conduct his own sedation, to ensure that he was familiar with the prevailing guidelines as well as the recommended dosage.

9. The DT found that Dr Teh's attempts to explain away his conduct was totally unacceptable and demonstrated his cavalier attitude towards patient safety and his duty as a medical practitioner.

10. Therefore, the DT found that Dr Teh had departed from established guidelines and recommended dosages on his own accord without basis even though he was neither a trained anaesthetist nor intensivist. In so doing, Dr Teh had totally disregarded the potency of Propofol and the need for greater care, which was reflected in the manufacturer's guidelines in the product insert that Propofol was to be administered only by anaesthetists or intensivists. This disregard was reinforced by Dr Teh's failure to have in place a system to monitor the patient after the Procedure ended.

11. Accordingly, the DT concluded that Dr Teh's failure to ensure that the sedation was safely and appropriately carried out amounted to professional misconduct and convicted Dr Teh of the Second Charge.

12. With respect to the Third Charge, the DT noted that Dr Teh only recorded the quantity of Dormicum administered to the patient, and not the dosage. There was evidence before the DT that the dosage could be calculated because Dr Teh's clinic only stocked Dormicum of one concentration and Dr Teh's nurse had taken responsibility for this omission. Further, there was expert evidence that non-recording of the dosage did not affect patient safety. Therefore, although the DT found that Dr Teh's conduct was not ideal, the DT was satisfied that it did not amount to professional misconduct.

13. The DT also did not find fault with the frequency of the recording as it noted that Dr Teh's recording at 15-minute intervals was consistent with prevailing practice in the private sector and the specific interval was not mandated by the 2002 Guidelines.

14. In coming to the appropriate sentence, the DT took into account the following mitigating factors:
    (a) Dr Teh's voluntary service;
    (b) The strong testimonials on his behalf from other members of the medical profession, his staff and patients;
    (c) Dr Teh was a relatively young doctor in 2010 pursuing his interest in aesthetic medicine; and
    (d) Dr Teh has since changed his practice and would engage an anaesthetist to undertake the sedation for his aesthetic procedures.

15. The DT was of the view that given the gravity of Dr Teh's offences under the First and Second Charges, anything less than a suspension of four months would not be adequate to register the seriousness of the conduct or to deter such lapses or preserve public confidence in the medical profession. This was particularly since the safety of the patient had been put at risk.

16. Accordingly, the DT ordered that Dr Teh be suspended for four months, be censured and to give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct.

17. The DT also ordered that Dr Teh bear the costs and expenses of and incidental to these proceedings, including the costs of SMC's solicitors. Although Dr Teh was acquitted of the Third Charge, the DT considered the overlap in work and the common witnesses for the Second and Third Charges, and exercised its discretion not to order any apportionment of costs.

(C) Professional Misconduct in Patient Management

Case 8 | Dr Gan Keng Seng Eric

1. The disciplinary proceedings arose from a complaint submitted by a patient to the SMC on 29 October 2010. The CC initially dismissed the complaint against Dr Gan. The patient appealed to the Minister for Health, who referred the matter to the DC for a formal inquiry.

2. Dr Gan faced three charges of professional misconduct under s 45(1)(d) of the MRA. Subsequently, SMC withdrew the third charge.

3. Dr Gan pleaded guilty to and was convicted of two charges:
    (a) Failure to inform the patient of the risks and complications of the Endovenous Laser Treatment (EVLT) procedure and thereby failing to obtain the patient's informed consent for the procedure (First Charge); and

(b) Failure to provide adequate disclosure to the patient so that he could make informed choices about his medical management by not informing the patient that another surgeon would be performing the EVLT procedure (Second Charge).

4. The DC took the view that the failure to obtain informed consent from a patient through the failure to provide adequate information was a clear breach of a duty owed by the doctor to his patient, and emphasised that such duty to obtain informed consent and provide adequate information to the patient were amongst the core pillars of the doctor-patient relationship which was based on trust.

5. In considering the appropriate sentence, the DC noted that:
   (a) In respect of the First Charge, the patient came to Dr Gan specifically asking about the EVLT procedure. Dr Gan's medical management of the patient spanned several consultations. Dr Gan did not immediately advise on the EVLT procedure or other surgery, and had recommended non-invasive and conservative treatments such as compression stockings. In addition, Dr Gan did provide the patient with some but not adequate, information about the EVLT procedure. The DC was of the view that there was no basis to conclude that Dr Gan deliberately suppressed information or was trying to push the patient into doing a certain procedure; and
   (b) In respect of the Second Charge, the DC was of the view that Dr Gan's failure to provide adequate information as to the identity of the colleague who would assist him should an EVLT procedure be performed, and the scope and nature of the colleague's role, was a mistake that was more of the nature of an oversight and was not intentional.

6. The DC also took the following mitigating factors into account:
   (a) Dr Gan had pleaded guilty to the two charges, saving time and cost for the SMC and the DC;
   (b) Dr Gan had provided his full co-operation in assisting the disciplinary process at all times;
   (c) The EVLT procedure was not an inappropriate treatment under the circumstances, and Dr Gan had recommended a conservative approach, over a two-month period of consultation, prior to the treatment;
   (d) Dr Gan had displayed genuine remorse for his actions and had amended relevant aspects of his practice (such as referring patients to a separate consultation with the relevant colleague, and giving the patient a 'risk assessment form') to ensure that similar mistakes were not repeated in future; and
   (e) Various favourable testimonials were provided by Dr Gan's peers in the profession.

7. The DC was of the view that Dr Gan's mistake did not warrant a suspension from practice, noting that suspension was appropriate in egregious cases such as that of a doctor forging a patient's consent or deliberately suppressing key information from a patient.

8. In the circumstances, the DC ordered that Dr Gan pay a fine of $5,000, be censured and give a written undertaking to the SMC that he would abstain in future from the conduct complained of in the First and Second Charges, or any similar conduct. The DC ordered that Dr Gan pay the costs of or incidental to the proceedings, including costs of the solicitor to the SMC and the Legal Assessor, to be taxed or agreed, excluding costs related to or connected with the withdrawn third charge.

Case 9 | Dr Huang Hsiang Shui Martin

1. The disciplinary proceedings arose from a complaint made by the mother (the Complainant) of one of Dr Huang's patients. The patient was a minor, aged 17, when she consulted Dr Huang. The complaint was made with regard to certain pre-procedure photographs taken of the patient by a clinical photographer prior to a scar revision operation and contouring of underlying fat on the patient's left upper medial thigh (the Procedure) carried out by Dr Huang.

2. After its investigations, the CC referred Dr Huang's case for a formal inquiry before a DT. Dr Huang was charged with two counts of professional misconduct, in that he failed to exercise due care in the management of the patient by:
   (a) Failing to treat the patient with courtesy, consideration, compassion and respect and to protect her right to privacy and dignity during a pre-procedure review on 29 November 2010 (First Charge); and
   (b) Failing to inform and provide adequate information to the patient in respect of the specific pre-procedure requirements such as to enable the patient to make informed choices and participate in decisions in relation to the patient's treatment (Second Charge).

3. On the first day of the inquiry on 5 October 2015, Dr Huang pleaded not guilty to the charges and claimed trial. On the third day of the inquiry on 7 October 2015, after the SMC had called all its witnesses, Dr Huang informed the DT through his lawyers that he intended to plead guilty to the charges.

4. At the hearing of the inquiry on 28 October 2015, Dr Huang pleaded guilty to the First Charge, with the Second Charge taken into consideration for the purpose of sentencing.

5. In coming to its decision, the DT placed emphasis on s 4.2.1 of the SMC ECEG, which requires doctors to treat patients with courtesy, consideration, compassion and respect, and to offer patients the right of privacy and dignity.

6. The DT found that Dr Huang had breached s 4.2.1 of the ECEG in that he failed to treat the patient with the required courtesy, consideration, compassion and respect and did not take steps to protect her privacy and dignity in the operating room as expected of him at the material time before the pre-procedure photographs were taken. The DT noted that when the patient was in the operating room, she was asked to remove all her clothing including her brassiere and her underwear, and was given a gown as well as an inner gown and disposable underwear to put on. When Dr Huang entered the operating room, he asked the nurse to remove both the patient's inner and the outer gowns. The patient felt uncomfortable and asked to put on her brassiere. Dr Huang agreed and she put on her brassiere. The patient was then required to remove her disposable underwear and a nurse approached her and assisted to pull down the patient's underwear. Thereupon, the patient appeared completely nude from waist downwards in front of strangers, and Dr Huang did not show any concern for the deep emotional trauma and distress the patient felt at that time.

7. The DT found Dr Huang's conduct to be a serious offence, and was of the view that a clear message should be sent to the medical profession that treating a patient with courtesy, consideration, compassion and respect and offering the right of privacy and dignity is required of all medical practitioners.

8. The DT ordered that Dr Huang pay a fine of $10,000, be censured and give a written undertaking to the SMC that he would abstain from the conduct complained of or any similar conduct. The DT ordered that Dr Huang pay 70% of the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC. The DT explained that the sentence imposed on Dr Huang was intended to deter similar misconduct and to uphold the trust and respect the society has for the medical profession.

(D) Fitness to Practise

Case 10 | Respondent Doctor

1. This HC inquiry arose out of a letter from a psychiatrist who referred to the SMC information touching on the physical and/or mental fitness of the Respondent to practise as a medical practitioner.

2. The matter was referred to the HC for consideration of whether the Respondent's fitness to practise was impaired by reason of her medical condition.

3. Having considered the matter, the HC concluded that the fitness of the Respondent to practise as a registered medical practitioner was impaired by reason of her physical condition, i.e. recurring

seizures due to Epilepsy and/or Concomitant Non-Epileptic Disorder. However the HC also noted the Respondent's fine personal attributes as a doctor and her other qualities. Having regard to all the circumstances, the HC was of the view that the Respondent should be allowed to return to clinical practice with patient contact under close supervision and during regular day-time working hours only.

4. Accordingly the HC ordered that the Respondent's name be removed from Part I of the Register, and the Respondent be registered as a medical practitioner with conditional registration in Part II of the Register for a period of 24 months. The HC did not make any order as to costs because it was no fault on the Respondent's part that she suffered from her physical condition.

(E) Cases on Appeal

Appeal Case 1 | Dr Uwe Klima

1. The disciplinary proceedings arose from a complaint filed by the patient's father on 4 March 2008 after he received an anonymous letter containing details of the treatments administered to his child at the National University Hospital (NUH). The evidential hearing before the first DC took place in September 2009. Following the demise of a member of the DC, the appointment of the first DC was revoked and a fresh hearing by a new DC was convened at the request of Dr Klima.

2. At the material time, Dr Klima practised as a conditionally registered medical practitioner at the NUH. He faced two charges of professional misconduct under s 45(1)(d) of the MRA for:
   (a) administering neat cardioplegia solution directly to the patient's right coronary artery bypass during the first operation on the patient (First Charge); and
   (b) instructing and allowing another medical practitioner who was also under conditional registration to perform the second operation to insert an Extracorporeal Membrane Oxygenation Device in the patient, in the absence and without the personal supervision of Dr Klima (Second Charge).

3. Dr Klima contested both charges and was convicted by the DC on 14 January 2014 for professional misconduct in respect of both charges.

4. Having regard to all of the circumstances under which the misconduct complained of happened, the DC imposed the following sentences:
   (a) In respect of the First Charge, that Dr Klima's registration in the Register be suspended for six months and that he be fined $7,000;

(b) In respect of the Second Charge, that Dr Klima's registration in the Register be suspended from practice for three months and that he be fined $3,000. The periods of suspensions were to run consecutively; and
(c) The DC also ordered that Dr Klima be censured and provide a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct. The DC also ordered that Dr Klima bear the costs and expenses of and incidental to the inquiry.

5. Dr Klima filed an appeal to the Court in respect of the conviction and sentence.

6. In April 2015, the Court set aside the decision of the DC and acquitted Dr Klima of both charges. In relation to the First Charge, the Court held that while Dr Klima was "probably wrong" to assume that crystalloid cardioplegia was the only cardioplegia variant that the perfusionists could possibly have given him, there was insufficient evidence that Dr Klima's oversight was such serious negligence as to constitute professional misconduct, given the breakdown of communications and systemic failure that had transpired. In relation to the Second Charge, the Court found that the gravamen of the charge was that Dr Klima should have supervised A/Prof Kofidis by being present in the operating theatre, but the DC convicted Dr Klima on the grounds that he failed to obtain authority to delegate the second operation to A/Prof Kofidis. As such there was no clear nexus between the particulars of the Second Charge and the grounds on which the DC convicted Dr Klima.

7. The Court made no order as to costs in respect of the DC inquiry, and ordered the SMC to pay 50% of the costs for Dr Klima's appeal.

Appeal Case 2 | Dr Kwan Kah Yee

1. The disciplinary inquiry hearing related to two inquiries which were consolidated into a single inquiry. The first inquiry arose from a complaint to the SMC made by the MOH in respect of the first deceased patient (the First Patient). The second inquiry arose from a complaint to the SMC made by a family member of the second deceased patient (the Second Patient).

2. At the hearing of the consolidated inquiry, Dr Kwan faced two charges of professional misconduct under the MRA for erroneously certifying the cause of death in respect of the two deceased patients when he had insufficient factual basis to do so.

3. The First Charge alleged that on or about 29 March 2010, Dr Kwan had erroneously certified the cause of death of the First Patient. In particular, it was alleged that:
(a) Dr Kwan had certified that the cause of death of the First Patient was Bronchiectasis and Chronic Obstructive Airway Disease when he had insufficient basis to come to such a conclusion; and

(b) Dr Kwan had based his certification of the cause of death of the First Patient on a chest x-ray from SATA Commhealth which he was not in possession of, or in fact, did not even exist.

4. The Second Charge alleged that on or about 29 March 2011, Dr Kwan had erroneously certified the cause of death of the Second Patient. In particular, it was alleged that:
   (a) Dr Kwan had certified that the cause of death of the Second Patient was Ischaemic Heart Disease when he had insufficient factual basis to come to such a conclusion; and
   (b) Dr Kwan had based his certification of the cause of death of the Second Patient on *inter alia* medical information from various polyclinics, general practitioners, medical specialists which he did not have sufficient factual evidence of at that time upon which to arrive at such a conclusion.

5. Following Dr Kwan's plea of guilt during the disciplinary inquiry hearing, the DT convicted Dr Kwan on both charges.

6. This was not Dr Kwan's first conviction for wrongful certification of death. Dr Kwan had previously been found guilty by the SMC's DC in July 2011 and was convicted of professional misconduct following a full inquiry. The DC had ordered that Dr Kwan be suspended for a period of three months and pay a penalty of $5,000.

7. However, the DT in the present matter took the view that Dr Kwan was not, strictly speaking, a repeat offender as the subject matter of the two present charges were committed before he was sentenced by the DC in July 2011. The DT also opined that since the decision of the DC in July 2011, Dr Kwan had complied with the written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct. The DT also gave credit to Dr Kwan for electing to plead guilty at the earliest instance.

8. Consequently, the DT decided that a monetary penalty was not necessary. However, since the offending acts involved dishonesty and falsification of documents, the DT determined that a suspension was fully warranted.

9. After taking into account the aggravating factors and mitigation tendered, the DT ordered that Dr Kwan be suspended from practice for a period of three months on each charge (both sentences to run concurrently), that Dr Kwan be censured and that he give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct. The DT also ordered that Dr Kwan pay half of the costs and expenses of and incidental to the disciplinary proceedings, including the costs of the solicitors to the SMC.

10. As the SMC was of the view that the individual sentences as well as the total sentence were too lenient, it filed an appeal to the Court against the DT's sentence. At the hearing on 6 July 2015, the Court enhanced Dr Kwan's sentence to a suspension for a period of 18 months on each of the two charges that Dr Kwan faced, with the sentences to run consecutively, i.e. the Court sentenced Dr Kwan to a suspension of 36 months in total.

11. The Court considered that the improper issuance of a false death certificate based on non-existent medical records went against the very essence of the standards of the professional practice and conduct of the medical profession. The Court was of the view that the DT had scarcely accounted for the element of dishonesty on the part of Dr Kwan in issuing the false death certificate when it had held that this led to the crossing of the threshold from a mere censure or a fine to a suspension and that the sentence meted out by the DT was overly lenient to the point of being wrong in principle. The Court further noted that public interest considerations weighed heavily in favour of imposing a stern sentence in this case.

12. After taking into account the three months' suspension that Dr Kwan served from 1 December 2014 to 28 February 2015 as ordered by the DT, Dr Kwan would have to serve another 33 months' suspension from 6 July 2015 to 5 April 2018. The Court also ordered that Dr Kwan pay for the full costs of the proceedings before the DT and for the appeal, with the costs of the appeal being fixed at $6,000, excluding disbursements. The other orders made by the DT were not disturbed.

Financial Statements

SINGAPORE MEDICAL COUNCIL

FINANCIAL STATEMENTS
For the financial year ended 31 March 2016

Audit Alliance LLP
Public Accountants and Chartered Accountants Singapore

SINGAPORE MEDICAL COUNCIL

FINANCIAL STATEMENTS

For the financial year ended 31 March 2016

Contents	Page
Statement by the Council's Management	1
Independent Auditor's Report	2 - 3
Statement of Comprehensive Income	4
Balance Sheet	5
Statement of Changes in Accumulated Fund	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 24

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

STATEMENT BY THE COUNCIL'S MANAGEMENT
For the financial year ended 31 March 2016

In our opinion:

(a) the accompanying financial statements of Singapore Medical Council (the "Council") as set out on pages **4** to **24** are properly drawn up in accordance with the provisions of the Medical Registration Act, Cap 174 (the "Act") so as to give a true and fair view of the financial position of the Council as at **31 March 2016** and of the financial performance, changes in accumulated fund and cash flows of the Council for the year ended on that date;

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

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

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

On behalf of the Council,

Prof. Tan Ser Kiat
President

A/Prof Pang Weng Sun
Chairman, Finance Committee

Singapore

Date: 21 June 2016

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 2016

Report on the Financial Statements

We have audited the accompanying financial statements of Singapore Medical Council (the "Council") set out on pages **4** to **24**, which comprise the statement of financial position of the Council as at **31 March 2016**, and the statement of comprehensive income, statements of changes in accumulated fund and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Medical Registration Act, Cap. 174 (the "Act") and Statutory Board Financial Reporting Standards ("SB-FRS"), and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements are properly drawn up in accordance with the provisions of the Act and SB-FRS so as to give a true and fair view of the financial position of the Council as at **31 March 2016**, and of the financial performance, and changes in accumulated fund and cash flows of the Council for the year ended on that date.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SINGAPORE MEDICAL COUNCIL
(Constituted under the Medical Registration Act, Cap 174)
For the financial year ended 31 March 2016

Report on Other Legal and Regulatory Requirements

Management's Responsibility for Compliance with Legal and Regulatory Requirements

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

Auditor's Responsibility

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

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

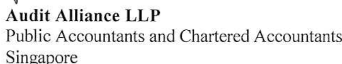
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on management's compliance.

Opinion

In our opinion:

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

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



Audit Alliance LLP
Public Accountants and Chartered Accountants
Singapore

Date: 21 June 2016

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

STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2016

	Note	**2016** S$	2015 S$
Income			
Application fees	5	**756,980**	863,847
Registration fees	6	**133,500**	133,154
Practising certificates	7	**4,788,862**	3,448,777
		5,679,342	4,445,778
Other Income			
Other fees	8	**10,820**	27,685
Finance income	9	**18,475**	12,055
Administrative income	10	**21,715**	23,840
Reimbursement from professional boards	11	**969,999**	697,593
		1,021,009	761,173
Total Income		**6,700,351**	5,206,951
Less: Expenditure			
Operating expenses	12	**1,047,782**	1,037,080
Administrative expenses	14	**8,455,428**	6,696,219
Other expenses	16	**88,820**	81,034
		9,592,030	7,814,333
(Deficit) / Surplus before grants and contribution to consolidated fund		**(2,891,679)**	(2,607,382)
Grants			
Grants received from Ministry of Health	23	**3,900,000**	-
Surplus/(Deficit) for the year before statutory contribution to consolidated fund		**1,008,321**	(2,607,382)
Statutory contribution to consolidated fund	17	**-**	-
Net surplus/ (deficit) for the year, representing total comprehensive income for the year		**1,008,321**	(2,607,382)

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

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

BALANCE SHEET
As at 31 March 2016

	Note	2016 S$	2015 S$
Non-current asset			
Plant and equipment	18	**200,493**	299,144
		200,493	299,144
Current assets			
Other receivables	19	**4,042,132**	3,546,155
Cash and cash equivalents	20	**13,222,903**	7,283,293
Fixed deposits with financial institutions	21	**3,084,774**	3,068,329
		20,349,809	13,897,777
Total assets		**20,550,302**	14,196,921
Equity			
Accumulated fund		**7,143,991**	6,135,670
Net equity		**7,143,991**	6,135,670
Non-current liabilities			
Fees received in advance	24	**2,306,747**	1,022,192
		2,306,747	1,022,192
Current liabilities			
Other payables and accruals	25	**5,143,404**	2,323,740
Fees received in advance	24	**4,644,211**	3,483,028
Grants received in advance	22	**795,362**	715,704
Provisions for contributions to consolidated fund		**516,587**	516,587
Total current liabilities		**11,099,564**	7,039,059
Total equity and liabilities		**20,550,302**	14,196,921

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

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

STATEMENT OF CHANGES IN ACCUMULATED FUND
For the financial year ended 31 March 2016

	Accumulated Fund S$
2016	
Beginning of financial year	6,135,670
Total comprehensive income for the year	1,008,321
End of financial year	**7,143,991**
2015	
Beginning of financial year	8,743,052
Total comprehensive loss for the year	(2,607,382)
End of financial year	6,135,670

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

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

STATEMENT OF CASH FLOWS
For the financial year ended 31 March 2016

	Note	**2016** **S$**	2015 S$
Operating activities			
Surplus/(Deficit) before contribution to consolidated fund		**1,008,321**	(2,607,382)
Adjustments for:			
Grant income		**(3,900,000)**	-
Depreciation of plant and equipment	18	**100,051**	101,669
Finance income	9	**(18,475)**	(12,055)
Surplus / (Deficit) before working capital changes		**(2,810,103)**	(2,517,768)
Operating cash flows before working capital changes:			
Other receivables		**(495,977)**	(288,473)
Other payables and accruals		**5,345,060**	2,126,259
Cash flows (used in) / generated from operating activities		**2,038,980**	(679,982)
Investing activities			
Purchases of plant and equipment	18	**(1,400)**	(1,967)
Interest received		**18,475**	12,055
Increase in fixed deposits with original maturities over 3 months		**(16,445)**	(12,556)
Cash flows used in investing activities		**630**	(2,468)
Financing activities			
Government grants received		**3,900,000**	-
Cash flows generated from financing activities		**3,900,000**	-
Net decrease in cash and cash equivalents		**5,939,610**	(682,450)
Cash and cash equivalents at beginning of the year		**7,283,293**	7,965,743
Cash and cash equivalents at end of the year	20	**13,222,903**	7,283,293

1. General information

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

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

2. Basis of preparation

2.1 Statement of compliance

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

2.2 Basis of measurement

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

2.3 Functional and presentation currency

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

3. Significant Accounting Estimates and Judgements

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

a. Key sources of estimation uncertainty

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

(i) Depreciation of plant and equipment

The costs of plant and equipment are depreciated on a straight-line basis over their estimated useful lives. The Council's management's estimates of the useful lives of these plant and equipment are disclosed in Note 4.2. Changes in the expected usage and technological developments could impact the economic useful lives and the residual values of these assets. Therefore, future depreciation charges could be revised. The carrying amount of plant and equipment and the depreciation charge for the year are disclosed in Note 18 to the financial statements.

3. Significant Accounting Estimates and Judgements (continued)

b. Critical judgements made in applying accounting policies

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

(i) Allowance for bad and doubtful receivables

The impairment policy for bad and doubtful debts of the Council is based on the evaluation of collectability and ageing analysis of the accounts receivables and on management's judgement. At the balance sheet date, the receivables from disciplinary proceedings, net of allowance, amounted to S$293,854 (2015: S$ S$419,870). A considerable amount of judgement is required in assessing the ultimate realisation of these receivables, including the current credit worthiness and the past collection history of disciplined practitioners. If the financial condition of these disciplined practitioners were to deteriorate, resulting in an impairment of their ability to make payment, additional allowance will be required.

(ii) Impairment of non-financial assets

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

4. Summary of significant accounting policies

The accounting policies adopted are consistent with those of the previous financial period except in the current financial period, the Council has adopted all the new and revised SB-FRS and Interpretations of SB-FRS (INT SB-FRS) that are effective for annual periods beginning on or after 1 April 2015.

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

4.1 Currency transactions

(i) Functional and presentation currency

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

(ii) Transactions and balances

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

4. Summary of significant accounting policies (continued)

4.2 Plant and equipment

(i) Measurement

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

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

(ii) Depreciation

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

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

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

(iii) Disposal

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

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

4.3 Financial Assets

(i) Classification

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are presented as current assets, except for those expected to be realised later than 12 months after the balance sheet date which are presented as non-current assets. Loans and receivables are presented as "other receivables" (Note 19), "cash and cash equivalents" (Note 20) and "fixed deposits with financial institutions" (Note 21) on the balance sheet.

(ii) Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade date – the date on which the Council commits to purchase or sell the asset.

4. Summary of significant accounting policies (continued)

4.3 Financial assets (continued)

(ii) Recognition and derecognition (continued)

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all risks and rewards of ownership. On disposal of a financial asset, the difference between the carrying amount and the sales proceeds is recognised in profit and loss. Any amount previously recognised in other comprehensive income relating to that asset is reclassified to profit and loss.

(iii) Initial measurement

Financial assets are initially recognised at fair value plus transaction costs except for financial assets at fair value through profit or loss, which are recognised at fair value. Transaction costs for financial assets at fair value through profit or loss are recognised immediately as expenses.

(iv) Subsequent measurement

Loans and receivables are subsequently carried at amortised cost using the effective interest method.

(v) Impairment

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy and default or significant delay in payments are objective evidence that these financial assets are impaired.

The carrying amount of these assets is reduced through the use of an impairment allowance account which is calculated as the difference between the carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. When the asset becomes uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are recognised against the same line item in profit or loss.

The impairment allowance is reduced through profit or loss in a subsequent period when the amount of impairment loss decreases and the related decrease can be objectively measured. The carrying amount of the asset previously impaired is increased to the extent that the new carrying amount does not exceed the amortised cost had no impairment been recognised in prior periods.

4.4 Government grants

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

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

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

4. Summary of significant accounting policies (continued)

4.5 Leases

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

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

4.6 Employee compensation

(i) Defined contribution plans

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

(ii) Short-term benefits

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

4.7 Revenue recognition

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

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

(i) Practising fees

Practising fees are recognised when due.

(ii) Interest income from fixed deposits

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

4.8 Provisions

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

4.9 Cash and cash equivalents

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

Cash and cash equivalents carried in the balance sheet are classified and accounted for as loans and receivables under SB-FRS 39.

4. **Summary of significant accounting policies** (continued)

4.10 Related parties

A related party is defined as follows:

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

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

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

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

4.11 Tax

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

4.12 Fair value estimation of financial assets and liabilities

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

4.13 Other payables and accruals

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

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

4.14 New standards and interpretations not yet adopted

A number of new standards, amendments to standards and interpretations have been issued and are effective for annual periods beginning on or after, 1 April 2016. None of these are expected to have a significant effect on the financial statements of the Council.

5. Application fees

	2016	2015
	S$	S$
Amendment to the Register of Specialists	100	-
Conditional registration	216,300	262,830
Family physician registration (Any other case)	13,100	18,210
Family physician registration (Foreign)	3,000	2,502
Full registration	146,000	149,269
Provisional registration	80,730	80,460
Specialist registration	177,000	224,562
Temporary registration	120,750	126,014
	756,980	863,847

6. Registration fees

	2016	2015
	S$	S$
Additional qualification	31,900	30,805
Appeal for medical registration	1,000	1,400
Certificate of good standing	48,560	42,161
Certification of registration status	-	80
Certified true copy of document/ certificate	640	960
Duplicate of certificate	22,400	17,846
Exam fee	1,500	-
Extension of temporary registration	27,500	36,902
Restoration to any other register	-	2,000
Restoration – Under regulation 40	-	1,000
	133,500	133,154

7. Practising certificates

	2016	2015
	S$	S$
Practising certificate for 1 year	**371,234**	123,950
Practising certificate for 2 years	**3,282,009**	1,764,683
Practising certificate (Lower fee) for 1 year	**2,615**	22
Practising certificate (Lower fee) for 2 years	**49,363**	-
Practising certificate Pro-rated	**837,285**	1,519,661
Practising certificate Pro-rated (Lower fee)	**8,217**	7,463
Temporary practising Certificate for less than 6 months	**23,344**	15,067
Temporary practising Certificate for 6 months to 1 year	**166,759**	17,931
Temporary practising Certificate for 18 months to 24 months	**48,036**	-
	4,788,862	3,448,777

For Pro-rated Practising Certificates, the decrease is due to the alignment of the PC validity period and the Continuing Medical Education (CME) qualifying period (QP) of all fully or conditionally registered doctors, to 1 January of the year.

8. Other fees

	2016	2015
	S$	S$
Fine for not voting	**4,500**	24,000
Late renewal fee	**6,320**	3,685
	10,820	27,685

9. Finance income

	2016	2015
	S$	S$
Fixed deposit interest income	**18,475**	12,055

10. Administrative income

	2016	2015
	S$	S$
File transfer	**6,739**	17,839
Income from registered mail	**14,880**	5,861
Recycling materials	**96**	140
	21,715	23,840

11. Reimbursement from professional boards

	2016	2015
	S$	S$
Income from MOH – Dental Specialist Accreditation Board	**140,787**	55,270
Income from MOH – Family Physicians Accreditation Board	**316,352**	235,009
Income from MOH – Pharmacy Specialist Accreditation Board	**158,529**	54,020
Income from MOH – Specialists Accreditation Board	**288,304**	243,555
Shared service income	**66,027**	109,739
	969,999	697,593

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

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

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

12. Operating expenses

	2016	2015
	S$	S$
Committee expenses	**266**	947
Expert witness fee incurred for disciplinary proceedings	**237,120**	73,584
Honorarium	**116,400**	85,100
Inquiry miscellaneous expenses	**182**	1,538
Legal expenses for disciplinary (net) (Note 13)	**597,116**	793,365
Mediation expenses	**1,926**	642
Physician pledge ceremony	**30,728**	31,510
Professional boards expenses	-	2,058
Publication and printing	**40,031**	26,538
Transcript	**24,013**	21,798
	1,047,782	1,037,080

13. Legal expenses for disciplinary (net)

	2016	2015
	S$	S$
Legal proceeding cost recovered	**(1,479,370)**	(964,119)
Legal expenses for disciplinary incurred	**2,076,486**	1,757,484
	597,116	793,365

14. Administrative expenses

Administrative expenses include the following significant items:

	2016	2015
	S$	S$
Computer operations and maintenance	**766,408**	597,409
Depreciation of property, plant and equipment (Note 18)	**100,051**	101,669
Employee compensation (Note 15)	**6,913,966**	5,365,442
Rental	**413,568**	405,887
Office maintenance	**32,155**	25,333
Utilities	**31,989**	39,947

15. Employee compensation

	2016	2015
	S$	S$
Wages and salaries[1]	6,157,476	4,595,681
Employer's contributions to Central Provident Fund	676,698	717,061
Other short-term benefits	79,792	52,700
	6,913,966	5,365,442

[1] Wages and Salaries include provision for surcharge to a related party.

16. Other expenses

	2016	2015
	S$	S$
Entertainment	81	2,335
Refreshments	7,655	5,448
Overseas travelling expenses	41,034	39,873
Withholding tax	-	3,399
Miscellaneous expenses	40,050	29,979
	88,820	81,034

17. Contributions to consolidated fund

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

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

As decided by Ministry of Finance, the applicable rate for contribution for the current financial year is 17% (2015: 17%). The Council is not required to contribute to the Consolidated Fund given the net deficit for current financial year. This deficit will be carried forward to offset against future years' operating surpluses.

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

	2016	2015
	S$	S$
Balance as at beginning of the financial year	5,109,106	2,501,724
(Surplus)/Deficit for the financial year	(1,008,321)	2,607,382
Balance at the end of the financial year	4,100,785	5,109,106

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

18. Plant and equipment

	Computer systems and software	Office equipment	Furniture and fittings	Total
	S$	S$	S$	S$
Cost				
At 1 April 2015	146,797	89,686	835,305	1,071,788
Additions	1,400	-	-	1,400
At 31 March 2016	148,197	89,686	835,305	1,073,188
Accumulated depreciation				
At 1 April 2015	146,557	87,773	538,314	772,644
Depreciation charge for the year	435	655	98,961	100,051
At 31 March 2016	146,992	88,428	637,275	872,695
Carrying amount				
At 31 March 2016	**1,205**	**1,258**	**198,030**	**200,493**

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

19. Other receivables

	2016	2015
	S$	S$
Receivables from disciplinary proceedings	**293,854**	419,870
Manpower receivables from secondment	**622,902**	710,675
Shared services receivables	**12,332**	19,529
Interest receivables	**5,001**	2,971
Sundry receivables	**3,013,823**	2,290,755
Deposits	**70,663**	70,663
Prepayments	**23,557**	31,692
	4,042,132	3,546,155

20. Cash and cash equivalents

	2016	2015
	S$	S$
Cash at bank	**13,222,903**	7,283,293

21. Fixed deposits with financial institutions

All fixed deposits mature over 3 to 12 months (2015: 3 to 12 months) and bear interest at rates ranging from 0.10% to 1.3% (2015: 0.10% to 0.69%) per annum.

22. Grants received in advance

	2016	2015
	S$	S$
Beginning of the financial year	**715,704**	118,764
Received during the year	**2,421,054**	1,956,032
Transfer to statement of comprehensive income	**(2,341,396)**	(1,359,092)
End of the financial year	**795,362**	715,704

23. Grants received from Ministry of Health

The Council had received a grant from Ministry Of Health of S$3,900,000 in the current financial year.

24. Fees received in advance

	2016	2015
	S$	S$
Practising certificate fees received		
- due within 12 months	**4,644,211**	3,483,028
- due after 12 months	**2,306,747**	1,022,192
	6,950,958	4,505,220

25. Other payables and accruals

	2016	2015
	S$	S$
Other payables	**2,608,585**	1,390,152
Accruals	**2,534,819**	933,588
	5,143,404	2,323,740

26. Reserves management

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

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

The Council is not subject to externally imposed reserve requirements.

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

27. Operating lease commitments

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

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

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

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

	2016	2015
	S$	S$
Operating lease payments due		
- within 1 year	**380,008**	380,008
- after 1 year but not later than 5 years	**145,339**	525,347
	525,347	905,355

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.

28. Fair value of financial assets and liabilities

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

Categories of financial instruments

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

	2016	2015
	S$	S$
Financial Assets		
Cash and cash equivalents	**13,222,903**	7,283,293
Fixed deposits	**3,084,774**	3,068,329
Receivables and deposits	**4,018,575**	3,514,463
	20,326,252	13,866,085
Financial Liabilities at Amortised cost		
Other payables and accruals	**5,143,404**	2,323,740

29. Financial risk management objectives and policies

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

Credit risk

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

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

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

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

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

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

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

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

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

Interest rate risk

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

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

Liquidity risk

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

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

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

As explained in Note 4, the Council receives government operating grants to fund any deficit incurred for the year.

30. Related party transactions

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

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

	2016	2015
	S$	S$
Ministries and Statutory Boards		
Grants received from government	**3,900,000**	-
Sales (Non-trade)	**970,000**	697,593
Amount due from (Non-trade)	**3,617,069**	2,971,568
Government departments		
Amount due to (Non-trade)	**334,327**	320,527

31. Authorisation of financial statements

The financial statements of the Singapore Medical Council for the year ended 31 March 2016 were authorised for issue by the Council on 21 June 2016.

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