# SINGAPORE MEDICAL COUNCIL

# ANNUAL REPORT 2019

# ABOUT US

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

# Table of Contents


President's Foreword ..... 3

Members of the Singapore Medical Council ..... 5

Medical Registration ..... 7

Continuing Medical Education ..... 17

Renewal of Practising Certificate ..... 18

Refinement to the Registration Process ..... 19

Revision to the List of Overseas Medical Schools for Registration to Practise in Singapore ..... 19

Complaints Lodged with the Medical Council ..... 20

Formal Inquiries ..... 23

Financial Statements ..... 36

# President's Foreword

The year 2019 saw a change in leadership of the Council. I took over as President from Professor Tan Ser Kiat after he had helmed the Council for close to a decade. Under Professor Tan's guidance, we revised the list of overseas medical schools with registrable basic medical qualifications in view of the increase intakes of the local medical schools resulting in easing of the need to recruit more overseas-trained doctors to practise in Singapore in the coming years. The new list which has 103 overseas medical schools with registrable basic medical qualifications, came into effect on 1 January 2020.

Our disciplinary processes came under intense scrutiny arising from two Disciplinary Tribunals' Grounds of Decisions. A Workgroup, appointed by the Ministry of Health (MOH), reviewed and made a total of 29 recommendations on the taking of informed consent and the SMC disciplinary process. We will work closely with MOH and medical professional bodies to implement these measures as patient safety remain the Council's utmost priority, and doctors must have full confidence that Council can execute its regulatory function objectively, independently and fairly.

Our other core areas of work in professional registration, Continuing Medical Education (CME) and the SMC ethical code and ethical guidelines continue. I hope that this annual report provides a useful overview of the functions and work of the Council under the Medical Registration Act (MRA) towards the objective of protecting the health and safety of the public.

## Medical and Specialist Registration

The total number of registered medical practitioners grew from 14,334 in 2018 to 14,876 in 2019. There were 763 medical practitioners who registered with SMC for the first time, of whom 440 were local graduates from our three medical schools. There were also 309 specialists added to the specialist register. By the end of 2019, the total number of specialists increased to 5,881.

The number of foreign-trained Singapore Citizens and Permanent Residents who returned to Singapore to practise as medical practitioners was 203 in 2019, an increase of 13 from 2018.

## Practising Certificate Renewal and Continuing Medical Education

In 2019, 8,864 fully and conditionally registered medical practitioners renewed their practising certificates (PCs). The Council also processed a total of 53,503 accreditation applications and credit claims for CME activities.

## Physician's Pledge Affirmation Ceremony

A total of 766 medical practitioners affirmed the SMC Physician's Pledge at two ceremonies. For the first ceremony on 2 March 2019, Mr Edwin Tong, Senior Minister of State for Health addressed the doctors, followed by Mr Amrin Amin, Senior Parliamentary Secretary for Health at the second Pledge on 28 September 2019. Our medical practitioners affirmed their responsibilities to patients and the importance of upholding high professional and ethical standards in these ceremonies.

## Disciplinary Processes

There were 138 complaints lodged against 173 medical practitioners in 2019. Although the number of new complaints received in 2018 and 2019 were the same, the number of medical practitioners being complained against in 2019 was 27 less than the previous year. In 2019, the Disciplinary Tribunals and Interim Orders Committees concluded 16 inquiries.

## In Appreciation

On behalf of the Council, I would like to thank all members and colleagues who had contributed to the various SMC Committees, as well as the Secretariat staff, for their hard work, dedication and administrative support throughout the year.

**Professor Chee Yam Cheng**
**President**
**Singapore Medical Council**

# Members of the Singapore Medical Council

## (as at 31 December 2019)

**Prof Chee Yam Cheng**
**(President)**

**A/Prof Benjamin Ong**
**(Registrar)**

**Prof Chan Choong Meng**

**A/Prof Chen Fun Gee**

**Dr Chen Suet Ching Jeanette**

**A/Prof Chew Suok Kai**

**Prof Chong Yap Seng**

**Adj A/Prof Chua Swee Boon Raymond**

**Dr Chuang Wei Ping**

**Dr Hee Hwan Ing**

**Dr Ho Kok Sun**

**Dr Leong Choon Kit**

**Dr Lim Ah Leng**

**Dr Lim Khong Jin Michael**

**A/Prof Rathi Mahendran**

**A/Prof Ng Suah Bwee Agnes**

**A/Prof Ng Wei Keong Alan**

**Prof Pang Weng Sun**

**Prof Shek Pei Chi Lynette**

**Dr Subramaniam Surajkumar**

**A/Prof Tan Beng Hoi Agnes**

**Prof Tan Puay Hoon**

**Clinical A/Prof Tan Su-Ming**

**Dr Tay Miah Hiang**

**Prof Venkataraman Anantharaman**

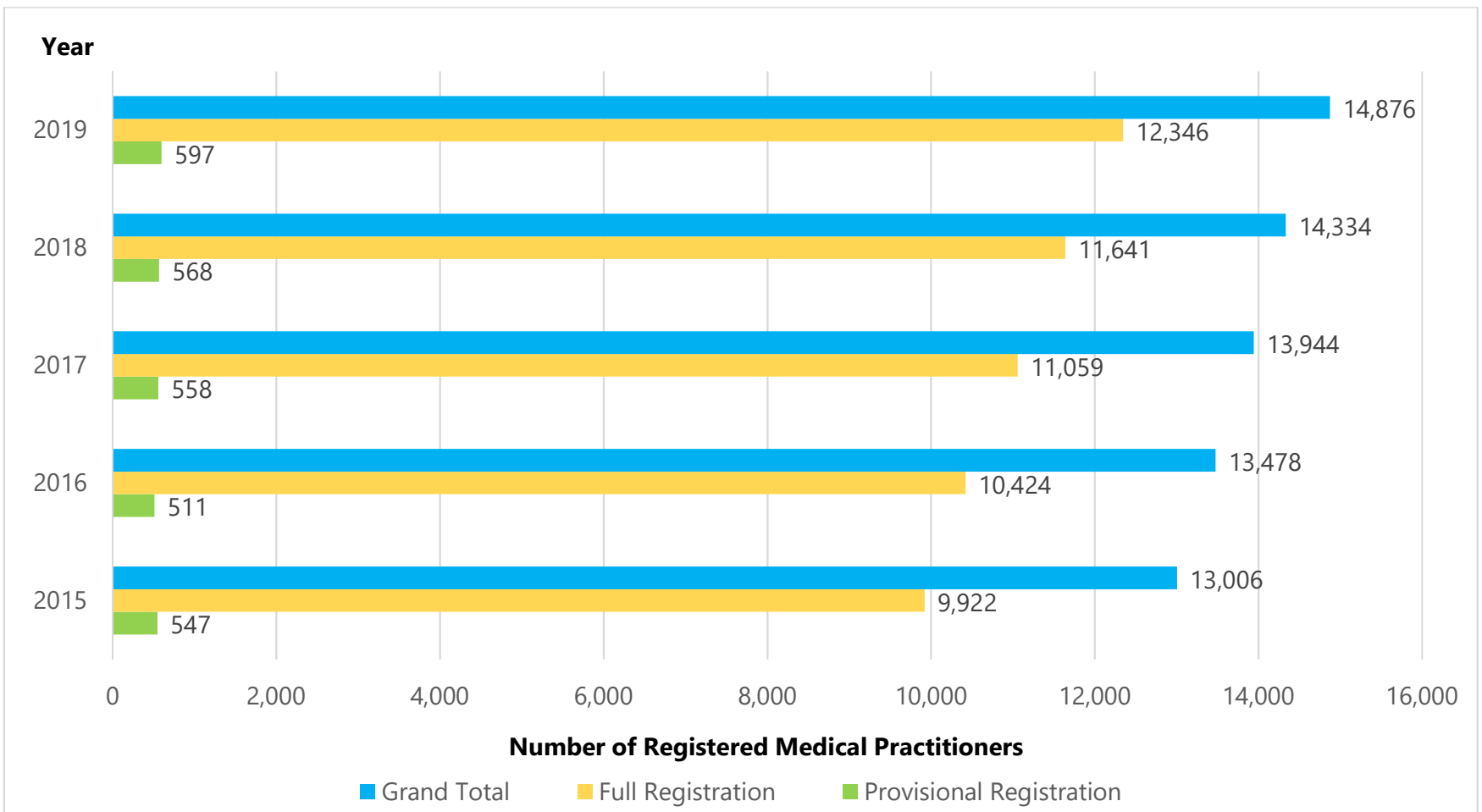
# MEDICAL REGISTRATION

## Number of Registered Medical Practitioners in 2019

As at 31 December 2019, the number of medical practitioners who had full, conditional and temporary[1] registration in Singapore was 14,279. This translates to a medical practitioner-to-population ratio of 1:399[2]. There were 14,876[3] registered medical practitioners holding valid practising certificates as at 31 December 2019, including 597 medical practitioners on provisional registration.

Figure 1 provides a snapshot of the total number of medical practitioners holding full and provisional registration, from 2015 to 2019.

**Figure 1: Number of Medical Practitioners on Full and Provisional Registration, and Total Number of Registered Medical Practitioners (Years 2015 to 2019)**




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

[1] Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
[2] This is based on a total population size of 5,703,600 (correct as at September 2019) (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 2019, by category of registration and employment sectors.

**Table 1: Total Number of Medical Practitioners with Valid Practising Certificates as at 31 December 2019 – by Category of Registration and Employment Sector**

| Registration Type | Public Sector | Private Sector | Total |
|---|---|---|---|
| Full Registration | 7,423 | 4,923 | 12,346 |
| Conditional Registration | 1,792 | 108 | 1,900 |
| Provisional Registration | 597 | - | 597 |
| Temporary Registration* | 32 | 1^ | 33 |
| **Total** | **9,844** | **5,032** | **14,876** |

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
^ Refers to a medical practitioner who worked in a healthcare institution run by a Voluntary Welfare Organisation (VWO).

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 the total number of medical practitioners by employment sector and specialist status. Table 1-3 shows the breakdown of the total number of medical practitioners by employment sector and registered family physician status.

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

| Registration Type | Public Sector | | | | | | Public Sector Total | Private Sector | | | | | | Private Sector Total | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SC | | PR | | NR | | | SC | | PR | | NR | | | |
| | LT | FT | LT | FT | LT | FT | | LT | FT | LT | FT | LT | FT | | |
| Full Registration | 4641 | 1030 | 264 | 1103 | 70 | 315 | 7,423 | 3219 | 911 | 166 | 501 | 11 | 115 | 4,923 | **12,346** |
| Conditional Registration | 18 | 646 | 1 | 493 | 4 | 630 | 1,792 | - | 8 | - | 42 | - | 58 | 108 | **1,900** |
| Provisional Registration | 416 | 151 | 6 | 4 | 19 | 1 | 597 | - | - | - | - | - | - | - | **597** |
| Temporary Registration* | 1 | 2 | - | 6 | - | 23 | 32 | - | - | - | - | - | 1 | 1^ | **33** |
| **Total** | **5,076** | **1,829** | **271** | **1,606** | **93** | **969** | **9,844** | **3,219** | **919** | **166** | **543** | **11** | **174** | **5,032** | **14,876** |

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
^ Refers to a medical practitioner who worked in a healthcare institution run by VWO.

[4] Based on basic medical qualification.

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

| Registration Type | Non-Specialist | | Non-Specialist Total | Specialist | | Specialist Total | Total |
|---|---|---|---|---|---|---|---|
| | Public | Private | | Public | Private | | |
| Full Registration | 3,564 | 3,014 | 6,578 | 3,859 | 1,909 | 5,768[#] | **12,346** |
| Conditional Registration | 1,684 | 103 | 1,787 | 108 | 5 | 113 | **1,900** |
| Provisional Registration | 597 | - | 597 | - | - | - | **597** |
| Temporary Registration* | 32 | 1^ | 33 | - | - | - | **33** |
| **Total** | **5,877** | **3,118** | **8,995 (60.5%)** | **3,967** | **1,914** | **5,881 (39.5%)** | **14,876 (100%)** |

* Refers to temporary registration (service) only. Does not include temporary registration for the purpose of teaching, research or postgraduate study.
^ Refers to a medical practitioner who worked in a healthcare institution run by VWO.
[#] 30 specialists were also registered family physicians. Amongst them, 12 were in the public sector and 18 were in the private sector.

Table 1-3: Number of Medical Practitioners by Employment Sector and Registered Family Physician Status

| Registration Type | Registered Family Physician | | Registered Family Physician Total |
|---|---|---|---|
| | Public | Private | |
| Full Registration | 532 | 1,499 | **2,031**[#] |
| Conditional Registration | 16 | 4 | **20** |
| **Total** | **548** | **1,503** | **2,051** |

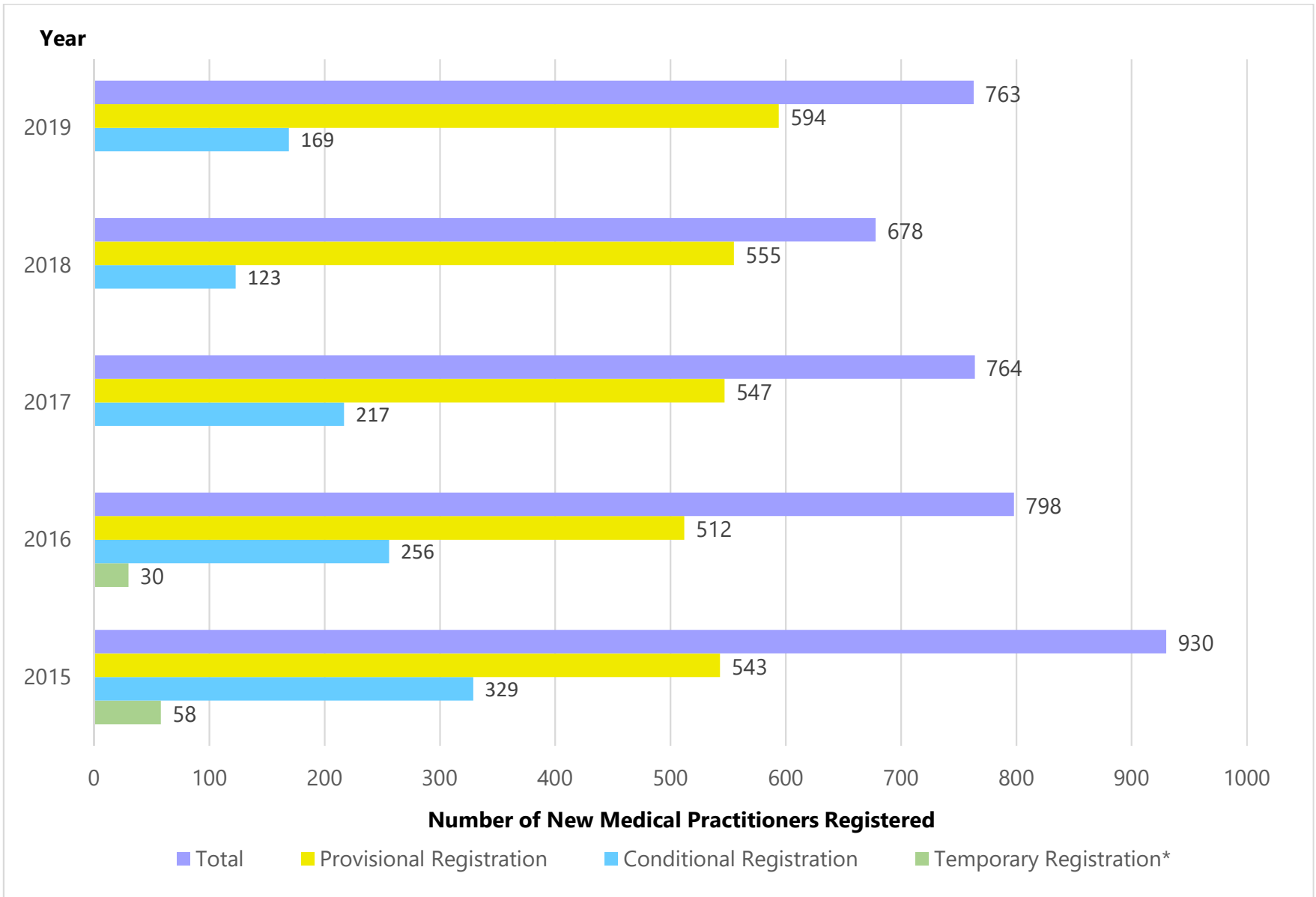
[#] 30 specialists were also registered family physicians.

## New Medical Registrations in 2019

In 2019, the SMC processed 2,427 applications for registration. Of these, 1,212 applications were for new registrations and the remaining 1,215 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 2015 and 2019.

**Figure 2: New Registrations[#] by Category of Registration (Years 2015 to 2019)**

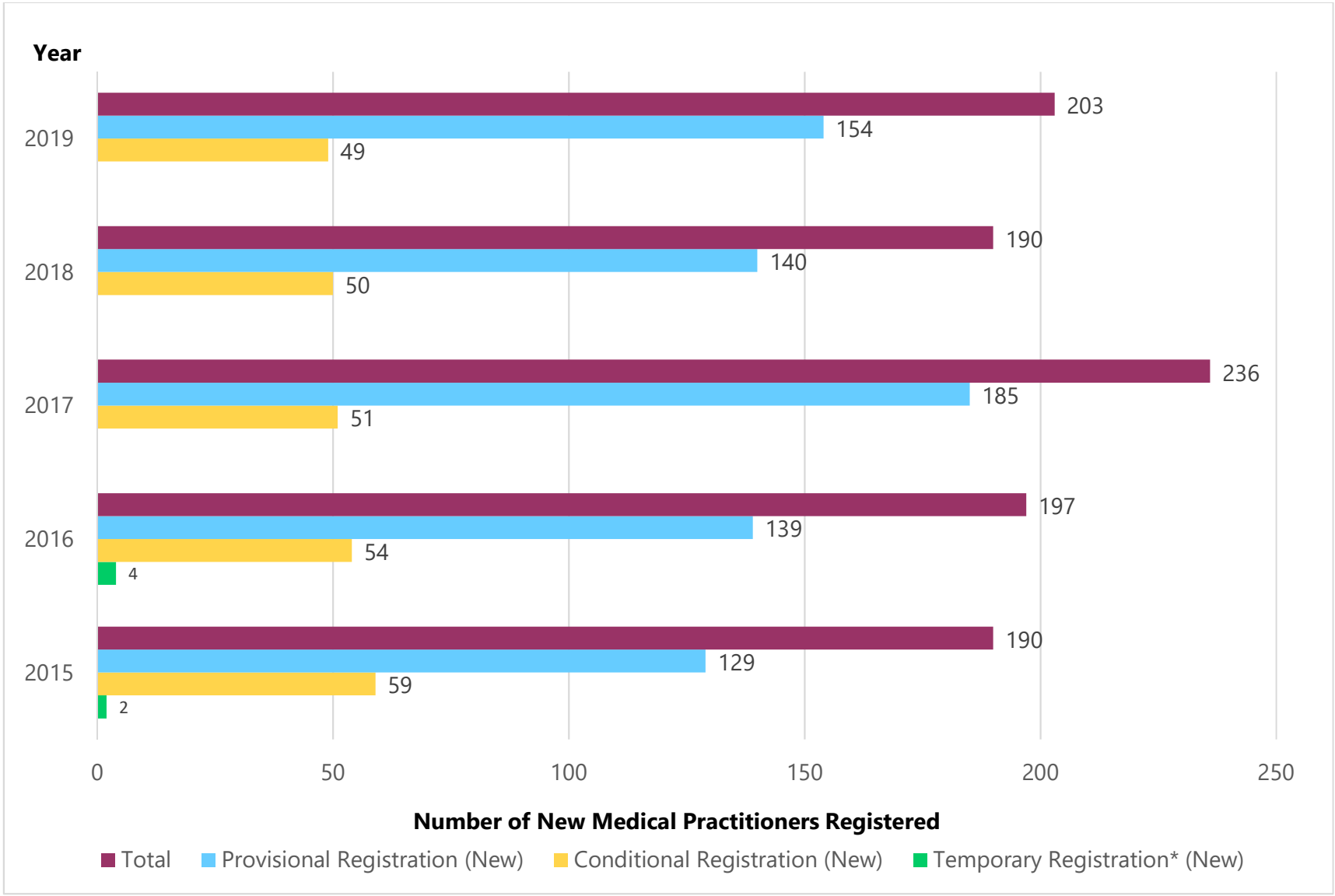



[#] Does not include conversion cases (e.g. a medical practitioner who converted from provisional to conditional would not be considered a new registrant).

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

Figure 2-1 shows the number of foreign-trained Singapore Citizens (SCs) and Permanent Residents (PRs) who had returned to Singapore to practise, by category of registration.

## Figure 2-1: New Registrations of Foreign-trained SCs and PRs




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

## Provisional Registration

Of the 594 new medical practitioners granted provisional registration in 2019, 303 were medical graduates from the Yong Loo Lin School of Medicine, National University of Singapore; 62 were Duke-NUS Medical School graduates and 75 were Lee Kong Chian School of Medicine graduates. There were 154 graduates from foreign universities who were granted medical registration to undergo housemanship training in the public hospitals for one year.

## Conditional Registration

In 2019, 169 foreign-trained medical practitioners were given conditional registration and among these, 165 were non-specialists (98%) and 4 were specialists (2%). Out of the 169 medical practitioners, 40 were Singapore Citizens (24%) and 9 were Permanent Residents (5%).

## Temporary Registration

Among the 193 new medical practitioners registered under temporary registration in 2019, 175 were foreign-trained medical practitioners accepted for postgraduate training/research in Singapore, and they comprised 161 Clinical Fellows, 13 Clinical Observers and 1 Clinical Research Fellow. The remaining 18 were visiting experts who were invited by the hospitals and medical organisations to provide short-term training and consultancy.

## Specialists Register

There were 5,881[5] specialists on the Register of Specialists as at 31 December 2019. They represented 40% of the 14,876 medical practitioners registered in Singapore. The number of new specialists registered during the year was 309. The number of specialists had increased by 4.7% from 2018. The breakdown of new specialist registrations by place of training[6] and employment sector in 2019 is shown in Table 2.

**Table 2: New Specialist Registrations by Place of Training and Employment Sector in 2019**

| Place of Training[6] | Public Sector | | | Public Sector Total | Private Sector | | | Private Sector Total | Total |
|---|---|---|---|---|---|---|---|---|---|
| | SC | PR | NR | | SC | PR | NR | | |
| Local Trained | 229 | 56 | 7 | 292 | 8 | - | 1 | 9 | **301** |
| Foreign Trained | 4 | - | 4 | 8 | - | - | - | - | **8** |
| **Total** | **233** | **56** | **11** | **300** | **8** | **-** | **1** | **9** | **309** |

Out of the 5,881[7] specialists on the Register of Specialists, 541 had been registered in two or more specialties including sub-specialties. As at 31 December 2019, the number of specialists registered in the 10 sub-specialties were 515. Data on registrations in these sub-specialties can be found in Table 3.

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

## Table 3: Number of Specialists by Specialties as at 31 December 2019

| Registered Specialty [35] | Public Sector | | Private Sector | | Total |
|---|---|---|---|---|---|
| | Number | % | Number | % | |
| Anaesthesiology | 355 | 67.7% | 169 | 32.3% | 524 |
| Cardiology | 165 | 65.5% | 87 (1) | 34.5% | 252 (1) |
| Cardiothoracic Surgery | 41 | 71.9% | 16 | 28.1% | 57 |
| Dermatology | 71 | 51.1% | 68 | 48.9% | 139 |
| Diagnostic Radiology | 289 (1) | 74.1% | 101 (1) | 25.9% | 390 (2) |
| Emergency Medicine | 200 | 94.3% | 12 | 5.7% | 212 |
| Endocrinology | 99 (3) | 75.0% | 33 (1) | 25.0% | 132 (4) |
| Gastroenterology | 106 | 67.5% | 51 (2) | 32.5% | 157 (2) |
| General Surgery | 253 (1) | 63.3% | 147 | 36.8% | 400 (1) |
| Geriatric Medicine | 105 (4) | 91.3% | 10 | 8.7% | 115 (4) |
| Haematology | 64 (1) | 80.0% | 16 (1) | 20.0% | 80 (2) |
| Hand Surgery | 36 | 75.0% | 12 (1) | 25.0% | 48 (1) |
| Infectious Diseases | 72 (2) | 84.7% | 13 | 15.3% | 85 (2) |
| Internal Medicine | 134 (77) | 77.5% | 39 (11) | 22.5% | 173 (88) |
| Medical Oncology | 91 (1) | 66.4% | 46 (1) | 33.6% | 137 (2) |
| Neurology | 84 | 79.2% | 22 | 20.8% | 106 |
| Neurosurgery | 33 | 66.0% | 17 | 34.0% | 50 |
| Nuclear Medicine | 18 (2) | 62.1% | 11 | 37.9% | 29 (2) |
| Obstetrics & Gynaecology | 111 | 32.0% | 236 | 68.0% | 347 |
| Occupational Medicine | 23 | 53.5% | 20 | 46.5% | 43 |
| Ophthalmology | 179 | 62.4% | 108 | 37.6% | 287 |
| Orthopaedic Surgery | 174 (1) | 62.6% | 104 | 37.4% | 278 (1) |
| Otorhinolaryngology | 84 | 56.8% | 64 | 43.2% | 148 |
| Paediatric Medicine | 253 (1) | 59.8% | 170 | 40.2% | 423 (1) |
| Paediatric Surgery | 18 | 72.0% | 7 | 28.0% | 25 |
| Pathology | 144 | 81.8% | 32 | 18.2% | 176 |
| Plastic Surgery | 34 | 44.7% | 42 | 55.3% | 76 |
| Psychiatry | 187 | 73.6% | 67 | 26.4% | 254 |
| Public Health | 79 (3) | 63.2% | 46 | 36.8% | 125 (3) |
| Radiation Oncology | 50 | 79.4% | 13 | 20.6% | 63 |
| Rehabilitation Medicine | 40 (1) | 88.9% | 5 | 11.1% | 45 (1) |
| Renal Medicine | 93 | 78.2% | 26 | 21.8% | 119 |
| Respiratory Medicine | 114 (1) | 77.6% | 33 (1) | 22.4% | 147 (2) |
| Rheumatology | 55 (3) | 83.3% | 11 (1) | 16.7% | 66 (4) |
| Urology | 63 | 59.4% | 43 | 40.6% | 106 |
| **Sub Total** | **3,917 (101)†** | **67.4%** | **1,897 (21)** | **32.6%** | **5,814 (122)†** |
| **Registered Sub-Specialty [10]** | | | | | |
| Aviation Medicine | 3 (12) | 60.0% | 2 (10) | 40.0% | 5 (22) |
| Intensive Care Medicine | 4 (166) | 100.0% | (84) | 0.0% | 4 (250) |
| Neonatology | 2 (36) | 100.0% | (26) | 0.0% | 2 (62) |
| Palliative Medicine | 28 (26) | 75.7% | 9 (5) | 24.3% | 37 (31) |
| Sports Medicine | 13 (3) | 68.4% | 6 (7) | 31.6% | 19 (10) |
| Paediatric Cardiology | (8) | 0.0% | (10) | 0.0% | (18) |
| Paediatric Gastroenterology | (8) | 0.0% | (3) | 0.0% | (11) |
| Paediatric Haematology & Oncology | (15) | 0.0% | (4) | 0.0% | (19) |
| Paediatric Intensive Care | (16) | 0.0% | (3) | 0.0% | (19) |
| Paediatric Nephrology | (9) | 0.0% | (2) | 0.0% | (11) |
| **Sub Total** | **50 (297)ϕ** | **74.6%** | **17 (151)ϕ** | **25.4%** | **67 (448)ϕ** |
| **Total** | **3,967 (372)^** | **67.5%** | **1,914 (169)^** | **32.5%** | **5,881 (541)^** |

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

† One specialist has three registered specialties.

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

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

( ): Figures in parenthesis refer to the number of medical practitioners who had registered that specialty/sub-specialty as their second specialty. For example, there were 55 specialists in the public sector with Rheumatology as their first specialty and another three specialists in the public sector with Rheumatology as their second specialty.

In addition, Table 4 shows the total number of specialists in each specialty including medical practitioners who were specialists in more than one specialty or sub-specialty as at 31 December of each year, from 2015 to 2019. Previously, if a specialist has multiple specialties registered (e.g. respiratory medicine and intensive care medicine), only his first specialty (respiratory medicine) was included.

Over the past five years, the top 3 specialties with the largest increase in numbers were Anaesthesiology, General Surgery and Diagnostic Radiology. In terms of percentage, Hand Surgery, Emergency Medicine and Geriatric Medicine saw the biggest percentage growth in the number of specialists registered.

**Table 4: Total Number of Specialists in each Specialty including Medical Practitioners who were Specialists in more than one Specialty or Sub-Specialty as at 31 December of each year, from 2015 to 2019**

| | | | | | | Comparison between 2015 and 2019 | |
|---|---|---|---|---|---|---|---|
| **Registered Specialty [35]** | **2015** | **2016** | **2017** | **2018** | **2019** | **Increase** | **%** |
| Hand Surgery | 32 | 40 | 43 | 47 | 49 | 17 | 53.10% |
| Emergency Medicine | 142 | 156 | 173 | 193 | 212 | 70 | 49.30% |
| Geriatric Medicine | 86 | 93 | 101 | 115 | 119 | 33 | 38.40% |
| Renal Medicine | 89 | 100 | 107 | 116 | 119 | 30 | 33.70% |
| Medical Oncology | 106 | 115 | 122 | 129 | 139 | 33 | 31.10% |
| Respiratory Medicine | 114 | 125 | 132 | 139 | 149 | 35 | 30.70% |
| Gastroenterology | 122 | 135 | 142 | 154 | 159 | 37 | 30.30% |
| Haematology | 63 | 65 | 73 | 78 | 82 | 19 | 30.20% |
| Infectious Diseases | 67 | 71 | 77 | 82 | 87 | 20 | 29.90% |
| Orthopaedic Surgery | 215 | 218 | 236 | 260 | 279 | 64 | 29.80% |
| Otorhinolaryngology | 115 | 125 | 134 | 141 | 148 | 33 | 28.70% |
| Internal Medicine | 204 | 221 | 237 | 243 | 261 | 57 | 27.90% |
| Ophthalmology | 226 | 247 | 262 | 272 | 287 | 61 | 27.00% |
| General Surgery | 316 | 333 | 366 | 384 | 401 | 85 | 26.90% |
| Urology | 84 | 87 | 94 | 102 | 106 | 22 | 26.20% |
| Diagnostic Radiology | 320 | 340 | 357 | 370 | 392 | 72 | 22.50% |
| Endocrinology | 112 | 122 | 127 | 130 | 136 | 24 | 21.40% |
| Anaesthesiology | 432 | 464 | 482 | 504 | 524 | 92 | 21.30% |
| Radiation Oncology | 52 | 53 | 58 | 61 | 63 | 11 | 21.20% |
| Neurology | 89 | 92 | 98 | 106 | 106 | 17 | 19.10% |
| Paediatric Medicine | 356 | 368 | 385 | 405 | 424 | 68 | 19.10% |
| Cardiology | 213 | 215 | 228 | 239 | 253 | 40 | 18.80% |
| Rheumatology | 59 | 58 | 63 | 67 | 70 | 11 | 18.60% |
| Psychiatry | 217 | 228 | 240 | 248 | 254 | 37 | 17.10% |
| Plastic Surgery | 65 | 67 | 69 | 73 | 76 | 11 | 16.90% |
| Dermatology | 119 | 122 | 131 | 135 | 139 | 20 | 16.80% |
| Cardiothoracic Surgery | 49 | 51 | 52 | 56 | 57 | 8 | 16.30% |
| Rehabilitation Medicine | 40 | 40 | 41 | 41 | 46 | 6 | 15.00% |
| Nuclear Medicine | 27 | 28 | 30 | 31 | 31 | 4 | 14.80% |
| Paediatric Surgery | 22 | 24 | 25 | 25 | 25 | 3 | 13.60% |
| Neurosurgery | 44 | 45 | 46 | 49 | 50 | 6 | 13.60% |
| Public Health | 116 | 119 | 120 | 125 | 128 | 12 | 10.30% |
| Obstetrics & Gynaecology | 316 | 317 | 326 | 336 | 347 | 31 | 9.80% |
| Pathology | 163 | 172 | 176 | 176 | 176 | 13 | 8.00% |
| Occupational Medicine | 40 | 40 | 41 | 42 | 43 | 3 | 7.50% |
| **Registered Sub-Specialty [10]** | | | | | | | |
| Intensive Care Medicine | 199 | 206 | 221 | 245 | 254 | 55 | 27.6% |
| Palliative Medicine | 54 | 57 | 57 | 61 | 68 | 14 | 25.9% |
| Sports Medicine | 26 | 27 | 27 | 28 | 29 | 3 | 11.5% |
| Neonatology | 61 | 63 | 63 | 65 | 64 | 3 | 4.9% |
| Aviation Medicine | 28 | 28 | 28 | 27 | 27 | 0 | 0.0% |
| Paediatric Cardiology | - | - | 11 | 18 | 18 | - | - |
| Paediatric Gastroenterology | - | - | 10 | 11 | 11 | - | - |
| Paediatric Haematology & Oncology | - | - | 14 | 20 | 19 | - | - |
| Paediatric Intensive Care | - | - | 13 | 19 | 19 | - | - |
| Paediatric Nephrology | - | - | 10 | 10 | 11 | - | - |

Table 5 shows the breakdown of specialists by residential status in public and private sectors. About 67.5% of all specialists were practising in the public sector while 32.5% were in private practice.

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

| Registration Type | Public Sector | | | Public Sector Total | Private Sector | | | Private Sector Total | Total |
|---|---|---|---|---|---|---|---|---|---|
| | SC | PR | NR | | SC | PR | NR | | |
| Full Registration | 2,781 | 857 | 221 | 3,859 | 1,577 | 286 | 46 | 1,909 | **5,768** |
| Conditional Registration | 20 | 43 | 45 | 108 | - | 4 | 1 | 5 | **113** |
| **Total** | **2,801** | **900** | **266** | **3,967** | **1,577** | **290** | **47** | **1,914** | **5,881** |

## Family Physicians Register

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

**Table 6A: Registered Family Physicians by Route of Entry and Employment Sector as at 31 December 2019**

| Routes of Entry | Public Sector | Private Sector | Total |
|---|---|---|---|
| Degree / Diploma Route | 505 | 780 | **1,285** |
| Practice Route^ | 43 | 723 | **766** |
| **Total** | **548** | **1,503** | **2,051**[#] |

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

[#] 30 specialists were also registered family physicians.

Table 6B shows the breakdown of registered family physicians by employment sector as at 31 December of each year, from 2015 to 2019.

**Table 6B: Registered Family Physicians by Employment Sector by Year as at 31 December of each year, from 2015 to 2019**

| | | | | | | Comparison between 2015 and 2019 | |
|---|---|---|---|---|---|---|---|
| **Employment Sector** | **2015** | **2016** | **2017** | **2018** | **2019** | **Increase** | **%** |
| Public Sector | 336 | 377 | 415 | 477 | 548 | 212 | 63.1% |
| Private Sector | 1,323 | 1,350 | 1,414 | 1,456 | 1,503 | 180 | 13.6% |

# CONTINUING MEDICAL EDUCATION

## Number of Processed Applications and Credit Claims for 2019

In 2019, the SMC processed a total of 53,503 accreditation applications and credit claims from Categories 1A, 1B, 2, 3A and 3B. Table 7 shows the breakdown of Continuing Medical Education activities by categories. The total approval rate was 95%, comparable to 2018.

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

| Category | Approved | Reject / Withdrawn | Total |
|---|---|---|---|
| 1A | 1,790 | 60 | 1,850 |
| 1B | 3,566 | 242 | 3,808 |
| 1C | 2,476 | 496 | 2,972 |
| 2 | 820 | 237 | 1,057 |
| 3A | 14,575 | 1,141 | 15,716 |
| 3B | 27,575 | 525 | 28,100 |
| **Total** | 50,802 | 2,701 | 53,503 |

Cat 1A: Pre-approved established programmes such as grand ward rounds and teaching / tutorial sessions.

Cat 1B: Locally held events such as scientific meetings, conferences, seminars and workshops.

Cat 1C: Overseas events such as scientific meetings, conferences, seminars and workshops.

Cat 2: Publication / editorial work / presentation of original paper or poster.

Cat 3A: Self-study from refereed journals, audio-visual media and online education programmes.

Cat 3B: Distance learning through interactive structured CME programme with verifiable self-assessment.

# Renewal of Practising Certificate

In 2019, 8,864 (98.2%) of the 9,028 fully and conditionally registered medical practitioners renewed their practising certificates (PCs). There were 164 (1.8%) medical practitioners who did not renew their PCs. The breakdown of the reasons for non-renewal of PCs is summarised in the table below.

**Table 8: Reasons for Non-Renewal of Practising Certificates**

| Reasons for Non-Renewal of Practising Certificate | Total | % |
|---|---|---|
| Retired or stopped practising medicine | 37 | **22.6%** |
| Residing / working overseas | 65 | **39.6%** |
| Medical issues | 3 | **1.8%** |
| Did not meet the requirements to renew PC | 34 | **20.7%** |
| Others (e.g. not aware of PC renewal exercise) | 25 | **15.2%** |
| **Total** | **164** | **100%** |

# Refinement to the Registration Process

Since 1 April 2019, newly registered medical practitioners are not required to visit the SMC office to hand in their documents for verifications. SMC has liaised and established working relationships with various authorities and stakeholders to send the documents to SMC electronically for us to validate. This refinement to the registration process has saved the medical practitioner's time and expedited the registration turnaround time for the medical practitioner to commence practice / training earlier.

# Revision to the List of Overseas Medical Schools for Registration to Practise in Singapore

In line with MOH's Healthcare Manpower Plan to provide quality healthcare services for Singaporeans, our local healthcare training pipelines have been growing to build a strong local core to meet the healthcare needs of our ageing population. Total annual intakes into our local medical schools i.e. Yong Loo Lin School of Medicine at the National University of Singapore, Duke-NUS Medical School and the Lee Kong Chian School of Medicine at the Nanyang Technological University have risen from around 300 in 2010 to around 500 in recent years. The impact of the increase in the local medical schools' intakes will be realised from 2023, when these students graduate. The need to recruit overseas-trained doctors would also ease and stabilise in the coming years.

To meet the changing healthcare needs of Singaporeans, and to ensure that the quality of overseas-trained doctors practising in Singapore remains high, the list of registrable basic medical qualifications under the Medical Registration Act is reviewed from time to time. In view of the increase in the local medical schools' intakes and easing of the need to recruit overseas-trained doctors in the coming years, SMC reviewed the list, and the number of overseas medical schools with registrable basic medical qualifications was reduced from 160 to 103. The revised list took effect from 1 January 2020 and can be found on the SMC's website at www.smc.gov.sg.

# PROFESSIONAL CONDUCT

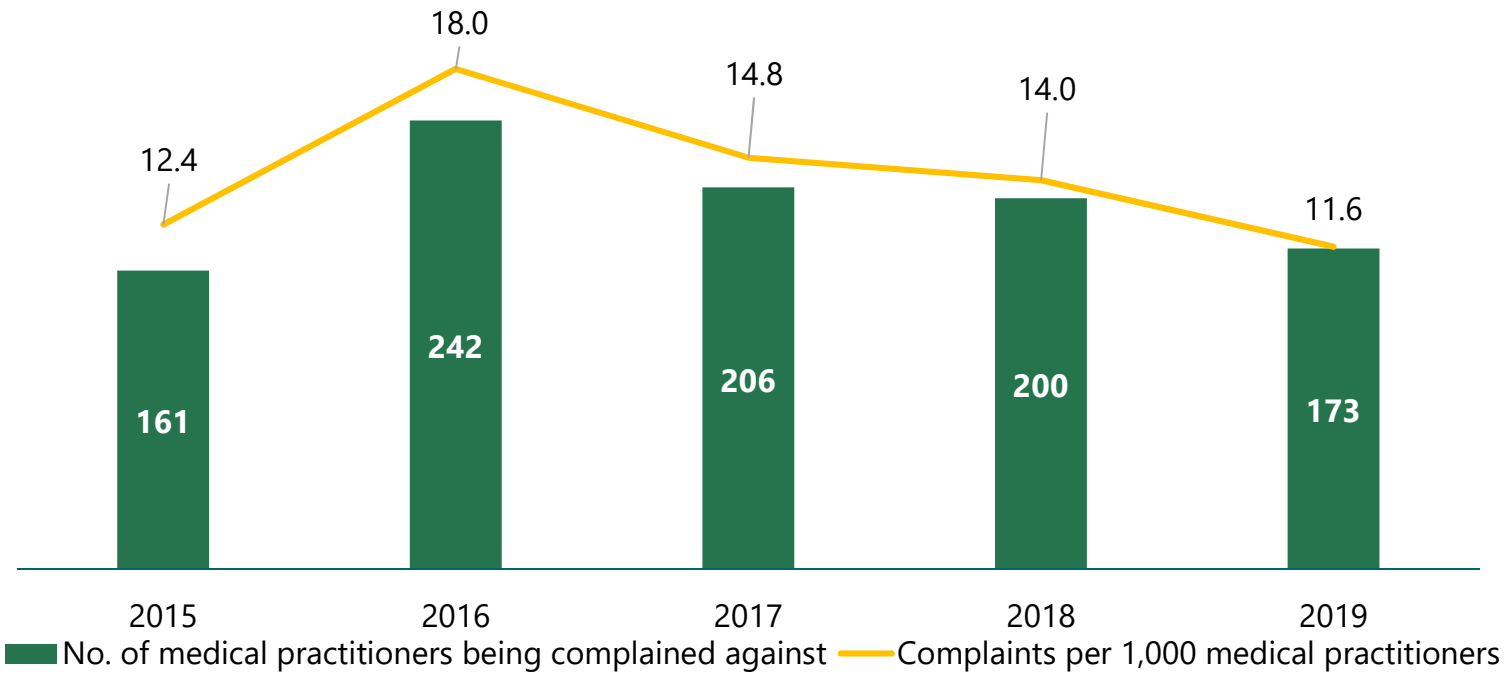
## Complaints Lodged with the Medical Council

In 2019, the Medical Council received 138 new complaints against 173 medical practitioners. Although the number of new complaints received in 2018 and 2019 were the same, the number of medical practitioners being complained against in 2019 was 27 less than the previous year, or a decrease of 13.5%.

Meanwhile, in 2019, the Medical Council processed 355 complaints, out of which 217 complaints were brought forward from past years and 138 were new complaints received. Most of the complaints (352) were referred to the Complaints Committees (CCs) and 3 were referred directly to the Disciplinary Tribunals (DTs) for formal inquiries following convictions in Court.

Figure 3 shows the number of medical practitioners being complained against from 2015 to 2019.

**Figure 3: Number of Medical Practitioners Complained against from 2015 to 2019**



Out of the 352 complaints reviewed by CCs in 2019, 158 were concluded, 9 were withdrawn by complainants and 185 were adjourned to 2020. Of the 158 concluded cases, 98 were dismissed, 30 were given letters of advice, 18 were issued letters of warning, 3 were successfully resolved through mediation, 1 was concluded upon the medical practitioner's agreement to cancel his practising certificate and 8 were referred to DTs by CCs for a formal inquiry.

Figure 4 shows the detailed breakdown of the 352 complaints reviewed by CCs in 2019.

**Figure 4: Breakdown of Complaints Reviewed by CCs in 2019**

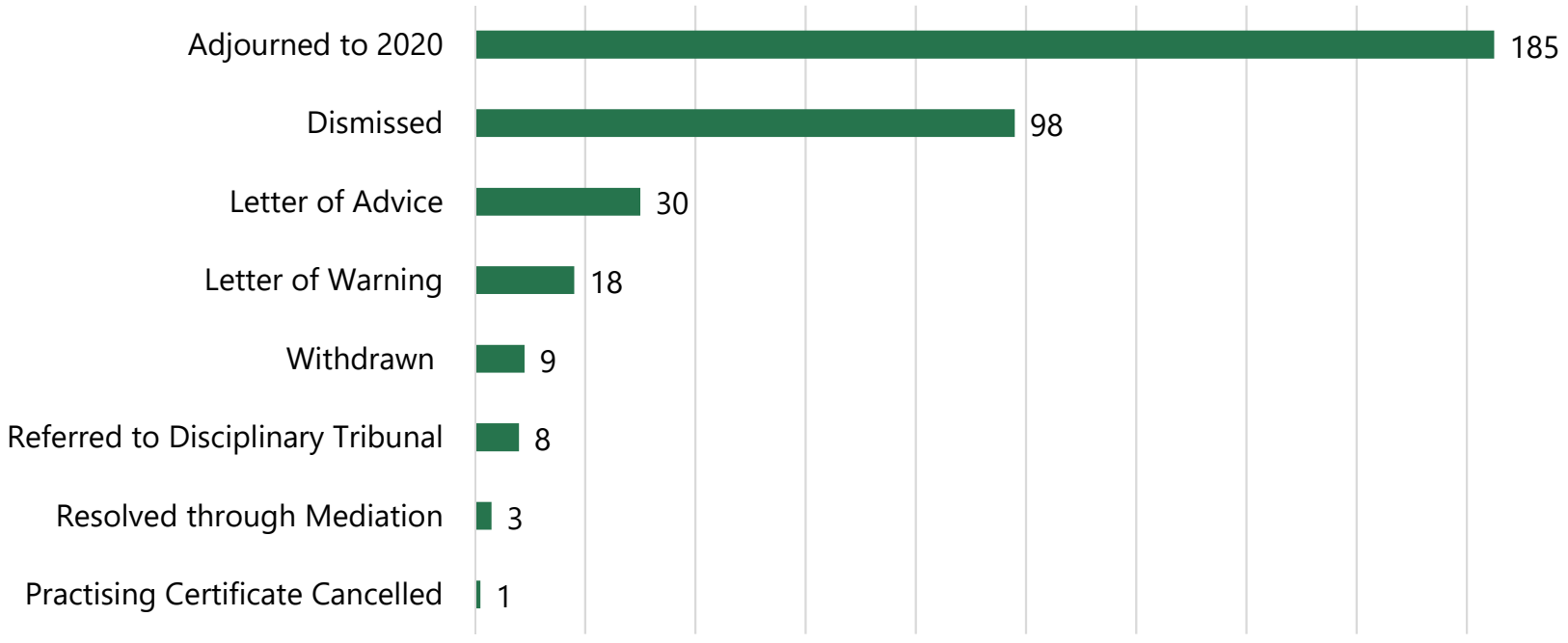



Table 9 sets out more details of the complaints processed by the Medical Council in 2019.

## Table 9: Categories of Complaints Processed in 2019

| Categories of Complaints based on Key Allegations[#] | Complaints carried over from 2015 to 2018 | Complaints received in 2019^ | Complaints received from 2015 to 2019 | Outcome by CC | | | | | | | Directly referred to a DT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | No Formal Inquiry | | | | | Referred to a DT | Adjourned to 2020 | |
| | | | | Withdrawn / Practising Certificate Cancelled | Dismissed | Mediation | Letter of Advice | Letter of Warning | | | |
| (A) Breach of advertising guidelines | 2 | - | 2 | - | - | - | - | - | - | 2 | - |
| (B) Breach of Guidelines on Aesthetic Practice | 5 | - | 5 | - | - | - | - | 1 | - | 4 | - |
| (C) Breach of medical confidentiality | 2 | 3 | 5 | - | 2 | - | - | - | - | 3 | - |
| (D) Delay in treatment | 4 | 4 | 8 | - | - | - | 2 | - | - | 6 | - |
| (E) Excess / Inappropriate prescription of drugs | 19 | 6 | 25 | 5 | 6 | - | 1 | 1 | 2 | 10 | - |
| (F) False / Inappropriate certification | 13 | 8 | 21 | - | 10 | - | - | - | - | 11 | - |
| (G) Misdiagnosis | 24 | 19 | 43 | 2 | 15 | - | 4 | 2 | - | 20 | - |
| (H) No / Inappropriate / Inadequate Informed consent | 8 | 17 | 25 | - | 6 | - | 2 | 2 | - | 15 | - |
| (I) Non-evidence-based practices / Practices not generally accepted by the profession | 2 | - | 2 | - | - | - | - | - | - | 2 | - |
| (J) Outrage of modesty / Sexual relationship with patient / Other sexual offences | 5 | 1 | 6 | - | - | - | - | - | 1 | 5 | - |
| (K) Overcharging / Improper charging | 9 | 8 | 17 | 1 | 4 | 1 | 4 | 1 | - | 6 | - |
| (L) Professional negligence / Incompetence | 79 | 12 | 91 | 1 | 24 | 1 | 11 | 7 | 2 | 45 | - |
| (M) Providing false or misleading information / False declaration | 2 | 3 | 5 | - | - | - | - | 1 | - | 4 | - |
| (N) Refusal to provide emergency attention while on duty | - | - | - | - | - | - | - | - | - | - | - |
| (O) Rudeness / Attitude / Communication issues | 31 | 42 | 73 | - | 24 | - | 5 | 2 | - | 42 | - |
| (P) Unnecessary / Inappropriate treatment | 27 | 38 | 65 | - | 18 | 1 | 5 | 1 | - | 40 | - |
| (Q) Use of non-SMC approved display of titles or designations | - | - | - | - | - | - | - | - | - | - | - |
| (R) Other breaches of SMC ECEG | 9 | 6 | 15 | 1 | 3 | - | - | 1 | 3 | 7 | - |
| (S) Other complaints | - | - | - | - | - | - | - | - | - | - | - |
| (T) Conviction in Court | 1 | 4 | 5 | - | - | - | - | - | - | 2 | 3 |
| **Total** | **242** | **171** | **413** | **10** | **112[+]** | **3** | **34[+]** | **19[+]** | **8** | **224[+]** | **3** |
| **Percentage** | **-** | **-** | **100%** | **2%** | **27%** | **1%** | **8%** | **5%** | **2%** | **54%** | **1%** |

[#] Complaints may involve allegations of more than one category.

^ To enable a better appreciation of the nature of complaints received, the 2019 complaints have been categorised based on all key allegations raised in each complaint (e.g. a complaint may involve allegations from two or more different categories).

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

# Formal Inquiries

A total of 16 disciplinary inquiries[8] were concluded by the DTs and Interim Orders Committee (IOC) in 2019. There were 6 appeals against the decisions of the DTs [which were heard by the Court of Three Judges (C3J) and concluded in 2019].

The 16 inquiries and 6 appeals are summarised in Table 10 below.

**Table 10: Summary of Inquiries and Appeals in 2019**

| Nature of Complaint | Appeal to C3J concluded in 2019 | Inquiries concluded in 2019 | Charges Withdrawn | Restricted Practice / Conditional Registration | Suspension | Censure & Suspension | Censure, Fine & Suspension | Removed from Register | Appealed to C3J and Outcome Pending |
|---|---|---|---|---|---|---|---|---|---|
| **(A) Breach of SMC Code of Ethical Code and Ethical Guidelines** | **1** | **2** | - | - | - | - | 1 | - | 1 |
| **(B) Conviction in Court** | **-** | **4** | - | 1 | 1 | - | - | 2 | - |
| **(C) Excessive / Inappropriate Prescription of Drugs** | **-** | **5** | 1 | - | - | 2 | 2 | - | - |
| **(D) Informed Consent** | **2** | **-** | - | - | - | - | - | - | - |
| **(E) Other Complaints (Improper Certification of Medical Leave)** | **2** | **1** | 1 | - | - | - | - | - | - |
| **(F) Professional Negligence / Incompetence** | **1** | **4** | 4 | - | - | - | - | - | - |
| **Total** | **6** | **16** | **6** | **1** | **1** | **2** | **3** | **2** | **1** |
| **Percentage** | **-** | **100%** | **37.5%** | **6.25%** | **6.25%** | **12.5%** | **18.75%** | **12.5%** | **6.25%** |

The completed disciplinary inquiries and appeals[9] concluded in 2019 are briefly summarised below. The detailed Grounds of Decision for these disciplinary inquiries can be found on the SMC's website.

[8] Out of the 16 cases concluded, 1 inquiry was held by an IOC. Of the 15 inquiries concluded by DTs, 6 cases were discontinued following SMC's decision to withdraw the charges after considering written representations from the medical practitioners.

[9] The C3J's written judgments are published on the LawNet by the Singapore Academy of Law.

## (A) Breach of SMC Ethical Code and Ethical Guidelines

### Case 1 | Dr GPK

Dr GPK pleaded guilty to and was convicted by the DT on one charge of improper conduct which brought disrepute to the medical profession for accessing the computers and copying confidential medical and personal data of patients without due authorisation.

DT's decision:

- Dr GPK to pay a penalty of $25,000
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

## (B) Conviction in Court

### Case 2 | Dr YEHD

Dr YEHD pleaded guilty to and was convicted by the DT for a single charge relating to his convictions in the State Courts for consumption of Methamphetamine and being in possession of Methamphetamine, Nimetazepam as well as drug-taking utensil.

DT's decision:

- Dr YEHD be de-registered from Part I of the Register of Medical Practitioners and be registered under Part II of the said Register with conditions and restrictions for a period of 18 months
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

### Case 3 | Dr LTS

Dr LTS was convicted in the State Courts and sentenced to 24 months' imprisonment for four offences under the Penal Code - one offence of abetting cheating and inducing delivery of property, one offence of abetting cheating, and two offences of giving false information to a public servant. An IOC inquiry was convened to determine whether an interim order should be made against Dr LTS to suspend his registration or his registration be made subject to conditions or restrictions in the public interest, in relation to his conviction and pending charges.

IOC's decision:

- Dr LTS be suspended for a period of 9 months with immediate effect from March 2019

### Case 4 | Dr TGY

Dr TGY was referred to a DT for a formal inquiry pursuant to section 39(4) of the Medical Registration Act (MRA) in respect of him being convicted in the State Courts of charges relating to, *inter alia*, the illegal sale of cough syrup containing codeine to drug abusers and failing to keep proper records for the supply of cough syrup. Dr TGY was sentenced to 24 months' jail and fined $130,000, and Dr TGY's appeal against the Court's decision was dismissed.

Dr TGY pleaded guilty and was convicted by the DT of 15 charges of having been convicted in Singapore of offences implying a defect in character which renders him unfit for his profession.

DT's decision:

- Dr TGY's name be removed from the Register of Medical Practitioners
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

### Case 5 | Dr TKL

Dr TKL was referred to a DT for a formal inquiry pursuant to section 39(4) of the MRA, in respect of him being convicted and sentenced to 54 months' imprisonment for 5 charges of molesting a male patient on an operating table and in a hotel room after administering stupefying drugs to him.

Dr TKL was initially sentenced to 42 months' jail after being convicted of 4 charges and acquitted of a 5$^{th}$ charge. A subsequent appeal to the High Court against Dr TKL's acquittal was successful and Dr TKL's sentence was increased to 54 months' imprisonment. Dr TKL's appeals against conviction and sentence were dismissed.

Before the DT, Dr TKL admitted to the fact that he had been convicted but declined to plead guilty as he wished to maintain his position that he was innocent of the criminal charges. The DT convicted Dr TKL of all 5 charges for having been convicted in Singapore of offences implying a defect in character which renders him unfit for his profession.

DT's decision:

- Dr TKL's name be removed from the Register of Medical Practitioners
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

## (C) Excessive / Inappropriate Prescription of Drugs

### Case 6 | Dr TKJ

Dr TKJ pleaded guilty to 14 of the 34 charges preferred against him under section 53(1)(*d*) of the MRA, with the remaining 20 taken into consideration for the purposes of sentencing. The charges involved Dr TKJ's inappropriate prescription of benzodiazepines and failure to provide appropriate care, management and treatment to 11 patients.

DT's decision:

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

## Case 7 | Dr TJP

Dr TJP pleaded guilty to 18 charges for inappropriate prescription of hypnotics and his failure to provide appropriate care, management and treatment to his patients.

DT's decision:

- Dr TJP be suspended for a period of 22 months
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC (except for the costs occasioned by the SMC's amendments to the Charges)
- Grounds of Decision be published

## Case 8 | Dr CKS

Dr CKS pleaded guilty to 8 of the 12 charges preferred against him under section 53(1)(*d*) of the MRA, with the remaining 4 charges taken into consideration for the purposes of sentencing. The charges were in relation to Dr CKS's inappropriate prescription benzodiazepines and his failure to provide appropriate care, management and treatment to 4 patients.

DT's decision:

- Dr CKS be suspended for a period of 16 months
- Dr CKS to pay a penalty of $15,000
- Be censured
- Give a written undertaking to the SMC that he would not repeat the conduct complained of
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

## Case 9 | Dr TYHA

Dr TYHA was found guilty of 10 of the 30 charges for inappropriate prescription of cough mixtures containing codeine and was acquitted on the remaining 20 charges for alleged failure to exercise competent and due care in patient management.

DT's decision:

- Dr TYHA be suspended for a period of 36 months
- Dr TYHA to pay a penalty of $25,000
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

## C3J Appeal Case 1 | Dr R

**DT Inquiry**

Dr R claimed trial to 5 charges for alleged failure to take, and to document, the Patient's informed consent to use her anonymised photographs, and medical information in medical and scientific publications and presentations. The DT dismissed all the charges against Dr R and ordered costs against the SMC.

**Appeal**

The SMC appealed against the DT's decision to order that the SMC bear Dr R's costs on the ground that SMC serves a regulatory function and should not be made to bear costs unless on the facts some blame can be attributed to the SMC for bringing the proceedings.

The C3J agreed with the DT that based on the facts of the case, costs should be ordered against the SMC. It noted that the issue of costs had to take into account the SMC's public regulatory function and that the SMC should not be exposed to a cost order simply because it was unsuccessful. However, the degree of weight to be given to this would depend on other factors such as whether the SMC had acted honestly, reasonably and soundly in the exercise of its duty. The C3J was satisfied that the Charges were not sound because:

- There was no objective evidence that Dr R had given the alleged presentations referred to in the said Charges;
- The SMC's expert witness admitted that he had no authority or support for his opinion, which the SMC had relied on; and
- The DT found the complaint to have been vexatious and baseless; and it was incumbent on the SMC to assess the veracity of the complaints before preferring the Charges, particularly in light of the fact that the complainant had signed an unqualified written consent.

## C3J Appeal Case 2 | Dr Lim Lian Arn

**DT Inquiry**

Dr Lim pleaded guilty to and was convicted by the DT on one charge of professional misconduct for failing to advise the patient of the risks and possible complications that could arise from the administration of 10mg of triamcinolone acetonide with 1% lignocaine in a total volume of 2ml (H&L Injection) to her wrist before administering the H&L Injection.

DT's decision:

- Dr Lim to pay a penalty of $100,000

- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

**Appeal**

Following the publication of the DT's GD, there was disquiet within the medical profession on whether the $100,000 fine imposed by the DT was too harsh a punishment to be imposed on Dr Lim for the offence. The SMC had thereafter reached out to the professional bodies and understood that the doctors were concerned that the sentence meted out by the DT appeared excessive in view of the reasoning given by the DT in its GD. There were also concerns that Dr Lim's case would set a sentencing precedent.

In light of the above circumstances and having considered the Ministry of Health's request that the SMC apply to Court for the decision to be reviewed, and for the appropriate revisions to be made, the SMC applied to the High Court for a review of the DT's decision.

On 24 July 2019, the C3J allowed the SMC's appeal and set aside Dr Lim's conviction on the basis that the charge was not made out. The C3J also ordered each party to bear their own costs of the DT inquiry and appeal.

**C3J's Reasons on Conviction**

The C3J had serious doubts as to whether Dr Lim had indeed failed to advise the Patient of the risks and possible complications of the H&L Injection, given that Dr Lim had offered the Patient two treatment options and that Dr Lim did not actively recommend the H&L Injection to the Patient. The court found it implausible that the Patient would have unthinkingly and unquestioningly proceeded with the H&L Injection without any question or discussion at all as to its possible benefits and side effects and without having asked Dr Lim for his advice.

The C3J canvassed the following points in its judgment:

(a) The threshold to be met before misconduct may be found to constitute professional misconduct under the MRA;
(b) The importance of expert evidence in assessing the liability of the medical practitioner and the sentence to be imposed;
(c) The nature and extent of a medical practitioner's duty to obtain informed consent; and
(d) The question of defensive medicine.

Threshold for professional misconduct under the MRA

The C3J clarified that the test of professional misconduct in either limb of Low Cze Hong v Singapore Medical Council [2008] 3 SLR(R) 612 ("Low Cze Hong") requires the DT to engage in a 3-stage inquiry. First, to establish the relevant benchmark standard that is applicable to the doctor. Second, to establish whether there has been a departure from the applicable standard, and third, to determine whether the departure in question was sufficiently egregious to amount to professional misconduct under the particular limb of Low Cze Hong set out in the case against the medical practitioner. The underlying rationale being that not

every departure from the acceptable standards of conduct would necessarily amount to professional misconduct. The question of whether particular conduct crosses the disciplinary threshold will commonly be a fact-sensitive one, and must be more than a mere technical breach of the relevant standards.

In Dr Lim's case, the charge against him was brought under the second limb of Low Cze Hong for such serious negligence that objectively portrays an abuse of the privileges accompanying registration as a medical practitioner. In the C3J's judgment, the critical inquiry is whether the conduct would be regarded as falling so far short of expectations as to warrant the imposition of sanctions. In this regard, it would be relevant to consider the nature and extent of the misconduct, the gravity of the foreseeable consequences of the doctor's failure and the public interest in pursuing disciplinary action.

<u>Expert evidence in assessing the liability of the medical practitioner</u>

The C3J found serious inadequacies in the expert report that was tendered in support of the charge. In this regard, while the report concluded that Dr Lim should have advised the Patient of the list of possible complications that could arise from the H&L Injection, no reasons were provided for the conclusion. The C3J made clear that it is important for an expert to demonstrate how a conclusion is reached, so that the court is in a position to consider whether the expert's reasoning is sound, and in turn, evaluate the worth of the opinion appropriately. It is also the duty of counsel to ensure that the evidence proffered meets the minimum standards. However, in the present case, the C3J found that neither the DT nor the respective parties' counsel considered the adequacy of the expert report.

<u>Informed Consent</u>

The C3J also reiterated in its judgment the legal position as set out in *Hii Chii Kok v Ooi Peng Jin London Lucien and another* [2017] 2 SLR 492 ("***Hii Chii Kok***") that a doctor is not under a duty to convey to his patient every conceivable risk and possible complication arising from a procedure. In this regard, whether information is to be disclosed would depend on whether the information is relevant and material to the patient, and should be assessed first, from the vantage point of the patient having regard to the matters the patient is reasonably likely to attached significance to. Second, the information must be reasonably in the possession of the doctor, and third, a doctor may be justified in withholding information in particular situations.

In Dr Lim's case, the information in question pertained to how the patient should make her choice between the two treatment options that she was presented with. Where a patient consults a medical practitioner with a routine complaint that can be addressed by two or three relatively uncomplicated and equally valid treatment options, the information to be disclosed is that which the patient would need in order to be able to make a decision from among those options. This would then require considerations of the nature and likelihood of any adverse side effects or complications. However, the C3J noted that in the absence of expert evidence as to the gravity and likelihood of the adverse side effects or complications of the H&L Injection, there was no evidentiary basis to form a view as to what Dr Lim should have disclosed, why he should have done so, or how serious his failure was.

Defensive Medicine

The C3J also made clear in its judgment that there was no risk of "defensive medicine" (in the sense of a doctor taking a certain course of action in order to avoid legal liability) in this case, which involves the obtaining of a patient's informed consent. This is because giving a patient too much information would not allow a doctor to avoid legal liability because bombarding a patient with an "information dump" might have the effect of leaving the patient even more confused and less able to make a proper decision. As such, the patient cannot meaningfully be said in such circumstances to be in a position to give informed consent, and the doctor would have fallen short of his ethical obligation and may well be exposed to legal liability.

The C3J observed that much of the difficulty in this case stemmed from Dr Lim's decision to plead guilty and then to seek a fine of $100,000. However, while medical practitioners may occasionally elect not to contest proceedings despite having strong merits on their side, it is incumbent on courts and tribunals to closely scrutinize the facts and the evidence, and to satisfy themselves both that the conviction is well-founded and that the sentence to be imposed is appropriate to the facts.

## C3J Appeal Case 3 | Dr Soo Shuenn Chiang

**DT Inquiry**

The disciplinary proceedings arose from a complaint by the Complainant against Dr Soo for failing to verify the identity of a caller before issuing, in reliance on the information provided by the caller, a memorandum containing confidential medical information about the Complainant, and failing to take appropriate steps to ensure that the confidential medical information in the memorandum was not accessible to unauthorized persons. Dr Soo pleaded guilty to a charge of professional misconduct under section 53(1)(*d*) of the MRA for failing to maintain the medical confidentiality of the Complainant.

DT's decisions:

- Dr Soo to pay a penalty of $50,000
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

**Appeal**

The SMC applied to the High Court for a review of the DT's decision on the ground that the penalty of $50,000 imposed on Dr Soo was manifestly excessive and/or seriously or unduly disproportionate. The review was motivated by concern that the DT's decision could lead to defensive practices in the medical profession. In light of new evidence which presented an alternative account of the events, the SMC took the view that the factual basis on which Dr Soo pleaded guilty to the charge could not be established beyond a reasonable doubt, and therefore amended its application to set aside Dr Soo's conviction and sentence.

On 18 October 2019, the C3J allowed the SMC's appeal against the DT's decision and ordered that Dr Soo's conviction by the DT be set aside and parties to bear their own costs in the DT proceedings and appeal.

**C3J's Reasons on Conviction**

The C3J reiterated that Dr Soo's case was one of a threatened medical emergency involving the risk of the Complainant potentially harming herself seriously. Given (a) the lack of specific information on the Complainant's next of kin in her electronic records; (b) the caller's ability to provide specific details about the Complainant and her medical history that matched the information in her electronic records; and (c) the fact that the reported medical emergency was consistent with what Dr Soo understood of the Complainant's medical condition, the C3J was of the view that Dr Soo was entirely justified in agreeing to issue the memorandum for the Complainant's protection.

Having considered the expert's opinion, the C3J agreed that it was reasonable and acceptable for Dr Soo to have treated the caller's provision of information about the Complainant as sufficient corroboration by the caller that he was who he said he was.

The C3J therefore concluded that Dr Soo acted reasonably in agreeing to provide the memorandum at the request of someone whom he reasonably believed was the husband of the Complainant and in circumstances where he reasonably believed the Complainant, the subject of the memorandum, was in danger of seriously injuring herself.

Secondly, the C3J opined that Dr Soo cannot be held responsible for (a) any administrative failings of his clinic staff in handing the memorandum to the Complainant's brother contrary to his instructions, instead of handing it to the Complainant's husband; and (b) any subsequent misuse of the memorandum by a person who comes into possession of it, at least in circumstances where Dr Soo was not at fault in agreeing to make it available.

The C3J also considered and accepted the expert's opinion that Dr Soo had taken sufficient steps to ensure that the memorandum was not accessible to unauthorised persons, and generally, a doctor would not be required personally to hand a memorandum to the intended recipient. The C3J found that Dr Soo did not fail to maintain the Complainant's medical confidentiality.

Having found that Dr Soo did not fail to maintain the Complainant's medical confidentiality, the second issue on whether any breach of medical confidentiality on Dr Soo's part amounted to such serious negligence as to objectively portray an abuse of the privileges of being registered as a medical practitioner and thereby constitute professional misconduct, simply did not arise.

The C3J concluded that the charges against Dr Soo were not made out and set aside Dr Soo's conviction as well as all the orders made.

## C3J Appeal Case 4 | Dr Yip Man Hing Kevin

**DT Inquiry**

Dr Yip claimed trial to 3 charges preferred against him for his failure to ensure that adequate medical leave was issued to the patient after an open reduction and internal fixation of the patient's right clavicle under general anaesthesia and carried out a suturing on the laceration on the patient's head.

DT's decision:

- Dr Yip be suspended for a period of 5 months
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

**Appeals**

Dr Yip appealed against the DT's decision on conviction and sentence and the SMC appealed against the DT's decision on sentence. The appeals were heard on 31 January 2019 and judgment was reserved.

On 23 April 2019, the C3J allowed the SMC's appeal and dismissed Dr Yip's appeal. The C3J increased Dr Yip's term of suspension from 5 to 8 months, after considering one-third discount for inordinate delay.

**C3J's Reasons on Sentencing**

The C3J was of the view that Dr Yip had a complete disregard for the patient's welfare and interest, which manifested itself throughout his post-operative treatment of the patient when he failed to consider the patient's multiple serious injuries as significant enough for sick leave, and perhaps most appallingly, when he failed to check on how the patient was coping with the light duties (or, indeed, not even bothering to ascertain what sort of light duties the patient had been doing in the first place), despite claiming that he had prescribed the patient light duties as part of the post-operative rehabilitation regime for the patient.

The C3J opined that the central focus of the case was how the injuries painted a picture of the physical and medical condition the patient was in when he presented before Dr Yip. The fact that Dr Yip acted with such callous disregard for the patient's welfare in the face of the severity of the injuries that he had sustained was in the C3J's view, a significantly aggravating factor.

The C3J stated that countervailing public interest considerations ought, in the circumstances, to be taken into account. There was a "need to protect public confidence and the reputation of the profession, as well as the need to protect the public from the potentially severe outcomes arising from the actions of errant members of the profession".

## C3J Appeal Case 5 | Dr Looi Kok Poh

**DT Inquiry**

The disciplinary proceedings arose from a complaint by the Singapore Medical Council against Dr Looi for failing to ensure that adequate medical leave was given to his patient.

DT's decisions:

- Dr Looi be suspended for a period of 6 months
- Be censured
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

**Appeals**

Dr Looi appealed against the DT's decision on conviction and sentence and the SMC appealed against the DT's decision on sentence. The appeals were heard on 4 March 2019 and judgment was reserved.

On 27 May 2019, the C3J has allowed Dr Looi's appeal to set aside his conviction and on 5 July 2019 awarded costs to Dr Looi for the DT inquiry and the appeal of $155,000 (inclusive of disbursements).

**C3J's Reasons on Conviction**

The C3J held that Dr Looi's conviction on the first charge (i.e. Dr Looi failed to ensure that adequate medical leave was given to the patient) should be set aside. In particular, the SMC failed to establish that the applicable standard of conduct required a doctor to issue medical leave as the *only* acceptable course of action. Instead, the standard that was proved showed that it was equally open to a doctor to certify a patient fit for light duties, provided that the doctor ascertained that there were adequate conditions for the patient's rest and rehabilitation before doing so. The SMC failed to establish that Dr Looi had departed from both limbs of the applicable standard of conduct. Although Dr Looi did not issue medical leave to the patient, he had (a) issued light duties to the patient; and (b) first ascertained that there were adequate conditions for the patient's rest and rehabilitation. The C3J urged that the DT found that the patient had *in fact* attended at the Health, Safety and Environment Department and carried out light duties, and that finding could not be impugned.

The C3J found that Dr Looi did not depart from the applicable standard of conduct on the review in certifying the patient fit for light duties, and concluded that Dr Looi's conviction on the second charge (i.e. failed to ensure that adequate medical leave was given to the patient) in relation to the day of a follow-up review, be set aside.

In considering whether the alternative charges could be established, the C3J did not see how Dr Looi was said to have been seriously negligent by disregarding the patient's interests or by failing to obtain a detailed history from the patient.

The C3J concluded that the charges against Dr Looi were not made out and set aside Dr Looi's conviction as well as all the orders made.

## C3J Appeal Case 6 | Dr Mohd Syamsul Alam Bin Ismail

**DT Inquiry**

Dr Syamsul was convicted by the DT on 2 charges of professional misconduct in respect of the management of his patient. The first charge relates to his failure to undertake an adequate clinical evaluation of the patient, and had failed to provide competent, compassionate and appropriate care to the patient. The second charge was in relation to Dr Saymsul's failure to keep clear and accurate records with sufficient detail as would enable another doctor reading the records to take over the management of the patient.

DT's decision:

- Dr Syamsul be suspended for a period of 3 months
- Pay a penalty of $40,000
- Give a written undertaking to the SMC that he would not engage in the conduct complained of or any similar conduct
- Pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

**Appeal**

The SMC appealed against the DT's decision on the ground that the 3-month suspension was manifestly inadequate and did not reflect the gravity of Dr Syamsul's offence.

Dr Syamsul was not present and the appeal hearing proceeded in absentia on 6 March 2019. The C3J allowed the SMC's appeal and increased Dr Syamsul's suspension from 3 months to a global sentence of 2 years 6 months suspension and a fine of S$40,000. The C3J further fixed costs in the amount of S$25,000 to be paid to the SMC inclusive of disbursements in respect of the appeal proceedings.

**C3J's Reasons on Sentencing**

The C3J agreed with the decision of the DT to convict Dr Syamsul on the two charges. With respect to the first charge, the C3J found it remarkable that Dr Syamsul was able to offer such a vivid recollection of the material events given the complete absence of any of the points in his contemporaneous consultation notes. The C3J considered it appropriate to infer from the scanty consultation note that no adequate physical examination took place, which amounted to serious negligence on the part of Dr Syamsul.

The C3J opined that it was also serious negligence that Dr Syamsul had failed to order a random capillary blood glucose test and failed to immediately refer the patient to a hospital, upon learning that the patient was a diabetic who had ceased taking his medication for some time.

The C3J agreed with the DT that the first charge was made out, as Dr Syamsul's conduct evidenced "such serious negligence that objectively portrayed an abuse of the privileges which accompanied registration as a medical practitioner".

With respect to the second charge, the C3J found from Dr Syamsul's handwritten consultation note that there was a patent failure to keep adequate records. The consultation note was extremely brief and was bereft of important details. The C3J considered that it was a grievous breach of Dr Syamsul's obligation to keep adequate medical records.

# FINANCIAL STATEMENTS

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

## AUDITED FINANCIAL STATEMENTS

For the Financial Year Ended 31 March 2020

Tan, Chan & Partners
CHARTERED ACCOUNTANTS SINGAPORE

26 Eng Hoon Street, Singapore 169776
**Tel**: 6533 7393 **Fax**: 6533 6831
www.tanchan-cpa.com

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

**Audited Financial Statements**
**For the Financial Year Ended 31 March 2020**

---

**Contents** **PAGE**


| | |
|---|---|
| Statement by the Council's Management | 1 |
| Independent Auditor’s Report | 2 – 5 |
| Statement of Financial Position | 6 |
| Statement of Comprehensive Income | 7 |
| Statement of Changes in Fund | 8 |
| Statement of Cash Flows | 9 |
| Notes to The Financial Statements | 10 - 29 |

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

**STATEMENT BY THE COUNCIL'S MANAGEMENT**
**For the Financial Year Ended 31 March 2020**

---

In the opinion of the Members of Council,

(a) the financial statements of the Singapore Medical Council (the "Council") together with the notes thereto are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), Medical Registration Act, Chapter 174 (the "Act") and Statutory Board Financial Reporting Standardsin Singapore ("SB-FRSs") so as to give a true and fair view of the financial position of the Council as at 31 March 2020, and of the financial performance, changes in fund, and cash flows of the Council for the financial year ended on that date;

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

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

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

On behalf of the Council:

…….....

Prof. Chee Yam Cheng

**President**

…….....

Prof. Pang Weng Sun

**Chairman, Finance Committee**

Singapore

Date: 24 August 2020

**INDEPENDENT AUDITOR'S REPORT**

**To the Members of**
**Singapore Medical Council**
(Constituted under the Medical Registration Act, Chapter 174)
**For the Financial Year Ended 31 March 2020**

---

**Report on the audit of the financial statements**

*Opinion*

We have audited the financial statements of the Singapore Medical Council (the "Council"), which comprise the statement of financial position of the Council as at 31 March 2020, the statement of comprehensive income, statement of changes in fund, and statement of cash flows of the Council for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), Medical Registration Act Chapter 174 (the "Act") and Statutory Board Financial Reporting Standards in Singapore ("SB-FRS") so as to give a true and fair view of the financial position of the Council as at 31 March 2020, and of the financial performance, changes in fund, and cash flows of the Council for the financial year ended on that date.

*Basis for Opinion*

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

*Other Information*

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

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

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

**Report on the Audit of the Financial Statements** (Cont'd)

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Public Sector (Governance) Act, Act and SB-FRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Management and those charged with governance are responsible for overseeing the Council's financial reporting process.

*Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.

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

**Report on the Audit of the Financial Statements** (Cont'd)

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

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Report on other legal and regulatory requirements**

*Opinion*

In our opinion:

(a) the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets by the Council during the financial year are, in all material respects, in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Council; and

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

**Report on Other Legal and Regulatory Requirements** (Cont'd)

*Basis for Opinion*

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

*Responsibilities of Management for Compliance with Legal and Regulatory Requirements*

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

*Auditor's Responsibilities for the Compliance Audit*

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

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

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

Singapore

Date: 24 August 2020

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

## STATEMENT OF FINANCIAL POSITION
**As at 31 March 2020**

| | Note | 2020<br>$ | 2019<br>$ |
|---|---|---|---|
| **ASSETS** | | | |
| **Non-current assets** | | | |
| Plant and equipment | 4 | **739,424** | 40,585 |
| **Current assets** | | | |
| Prepayments | | **63,920** | 35,379 |
| Other receivables | 5 | **2,753,732** | 2,148,382 |
| Cash and bank balances | 6 | **11,322,869** | 11,013,539 |
| | | **14,140,521** | 13,197,300 |
| **Total assets** | | **14,879,945** | 13,237,885 |
| **LIABILITIES AND FUND** | | | |
| **Non-current liabilities** | | | |
| Fees received in advance | 7 | **2,928,877** | 1,547,205 |
| Lease liability | 10 | **386,053** | - |
| | | **3,314,930** | 1,547,205 |
| **Current liabilities** | | | |
| Fees received in advance | 7 | **5,975,548** | 5,167,568 |
| Grants received in advance | 8 | **162,202** | 104,540 |
| Other payables | 9 | **1,273,850** | 1,495,067 |
| Lease liability | 10 | **329,870** | - |
| | | **7,741,470** | 6,767,175 |
| **Fund** | | | |
| Accumulated fund | | **3,823,545** | 4,923,505 |
| **Total liabilities and fund** | | **14,879,945** | 13,237,885 |

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

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

## STATEMENT OF COMPREHENSIVE INCOME
**For the Financial Year Ended 31 March 2020**

| | Note | 2020<br>$ | 2019<br>$ |
|---|---|---|---|
| **Income** | | | |
| Administrative income | | **23,463** | 12,590 |
| Applications fees | | **756,920** | 799,155 |
| Interest income | | **104,652** | 85,404 |
| Practicing certificates | | **6,614,448** | 6,031,561 |
| Registration fees | | **140,640** | 147,280 |
| Reimbursement from professional boards | 11 | **224,575** | 316,064 |
| Other fees | | **52,440** | 14,060 |
| **Total income** | | **7,917,138** | 7,406,114 |
| **Less: Operating expenses** | | | |
| Computer operations and maintenance | | **593,535** | 581,084 |
| Depreciation of plant and equipment | 4 | **389,710** | 39,246 |
| Employee compensation | 12 | **6,806,033** | 6,106,357 |
| Expert witness fee incurred for disciplinary proceedings | | **233,952** | 76,016 |
| Honorarium | | **125,050** | 116,500 |
| Legal expenses for disciplinary proceedings (net) | 13 | **1,748,687** | 641,819 |
| Rental | | **14,052** | 431,503 |
| Shared service cost | | **597,051** | 597,051 |
| Other operating expenses | 14 | **2,596,136** | 872,436 |
| **Total operating expenses** | | **13,104,206** | 9,462,012 |
| **Less: Finance cost** | | | |
| Interest on lease liabilities | 15 | **16,931** | - |
| **Deficit before grant and contribution to consolidated fund** | | **(5,203,999)** | (2,055,898) |
| **Grants** | | | |
| Grants received from Ministry of Health | 21 | **4,104,039** | 1,865,238 |
| **Net deficit for the financial year, representing total comprehensive loss for the financial year** | | **(1,099,960)** | (190,660) |

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

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

## STATEMENT OF CHANGES IN FUND
## For the Financial Year Ended 31 March 2020

| | Accumulated fund<br>$ |
|---|---|
| As at 01 April 2018 | 5,114,165 |
| Net deficit for the financial year, representing total comprehensive loss for the financial year | (190,660) |
| As at 31 March 2019 | 4,923,505 |
| Net deficit for the year, representing total comprehensive loss for the financial year | (1,099,960) |
| **As at 31 March 2020** | **3,823,545** |

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

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

## STATEMENT OF CASH FLOWS
## For the Financial Year Ended 31 March 2020

| | Note | 2020<br>$ | 2019<br>$ |
|---|---|---|---|
| **Operating activities** | | | |
| Deficit before contribution to consolidated fund | | **(1,099,960)** | (190,660) |
| Adjustment for: | | | |
| Depreciation of plant and equipment | 4 | **389,710** | 39,246 |
| Interest income | | **(104,652)** | (85,404) |
| Interest expense | | **16,931** | - |
| Loss on disposal of plant and equipment | | **-** | 1,017 |
| Operating deficit before working capital changes | | **(797,971)** | (235,801) |
| Changes in working capital: | | | |
| Prepayments | | **(28,541)** | 25,332 |
| Other receivables | | **(605,350)** | 666,679 |
| Fees received in advance | | **2,189,652** | (662,991) |
| Grant received in advance | | **57,662** | 92,126 |
| Other payables | | **(221,217)** | (285,272) |
| Cash flows generated from/(used in) operations | | **594,235** | (399,927) |
| Interest received | | **104,652** | 85,404 |
| **Net cash flows generated from/(used in) operating activities** | | **698,887** | (314,523) |
| **Financing activities** | | | |
| Interest paid | | **(16,931)** | - |
| Repayment of lease liability | | **(372,626)** | - |
| **Net cash flow used in financing activities** | | **(389,557)** | - |
| **Net changes in cash and cash equivalents** | | **309,330** | (314,523) |
| **Cash and cash equivalents at beginning of financial year** | | **11,013,539** | 11,328,062 |
| **Cash and cash equivalents at end of financial year** | 6 | **11,322,869** | 11,013,539 |

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

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

## 1. GENERAL INFORMATION

The Singapore Medical Council (the "Council") is a statutory board under Ministry of Health in Singapore and was constituted under The Medical Registration Act, Cap 174 (the "Act"). The Council's registered office is located at 16 College Road, #01-01, College of Medicine Building, Singapore 169584 and its principal place of business is located at 81, Kim Keat Road, Level 10, NKF Centre, Singapore 328836.

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

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

The financial statements of the Council for the financial year ended 31 March 2020 were authorised for issue by the Members of Council on the date of the Statement by the Members of Council.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 2.1 Basis of preparation

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

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

2.2 Adoption of new and amended standards and interpretations

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

SB-FRS 116 Leases

SB-FRS 116 supersedes SB-FRS 17 Leases, INT SB-FRS 104 *Determining whether an Arrangement contains a Lease*, INT SB-FRS 15 *Operating Leases-Incentives* and INT SB-FRS 27 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the statement of financial position.

The Council adopted SB-FRS 116 using the modified retrospective method of adoption with the date of initial application of 01 April 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application as an adjustment to the opening balance of accumulated fund. The Council elected to use the transition practical expedient to not reassess whether a contract is, or contains a lease at 01 April 2019. Instead, the Council applied the standard only to contracts that were previously identified as leases applying SB-FRS 17 and INT SB-FRS 104 at the date of initial application.

The effect of adopting SB-FRS 116 during the financial year was as follows:

| | Increase |
|---|---|
| | $ |
| Plant and equipment | 1,088,549 |
| Lease liability | 1,088,549 |

The Council has lease contracts for premises. Before the adoption of SB-FRS 116, the Council classified each of its leases (as lessee) at the inception date as an operating lease. The accounting policy prior to 01 April 2019 is disclosed in Note 2.13.

Upon adoption of SB-FRS 116, the Council applied a single recognition and measurement approach for all leases except for short-term leases and leases of low-value assets. The accounting policy beginning on and after 01 April 2019 is disclosed in Note 2.13. The standard provides specific transition requirements and practical expedients, which have been applied by the Council.

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

2.2 Adoption of new and amended standards and interpretations (cont'd)

Leases previously accounted for as operating leases

The Council recognised right-of-use asset and lease liability for those leases previously classified as operating leases, except for short-term leases and leases of low-value assets. The right-of-use asset for the leases were recognised based on the carrying amount as if the standard had always been applied, using the incremental borrowing rate at the date of initial application. Lease liability were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The Council also applied the available practical expedients wherein it:

- used a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relied on its assessment of whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- applied the short-term leases exemption to leases with lease term that ends within 12 months of the date of initial application;
- excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- used hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

Based on the above, as at 01 April 2019:

• right-of-use asset of $1,088,549 were recognised and presented within plant and equipment.

• additional lease liability of $1,088,549 were recognised;

The lease liability as at 01 April 2019 can be reconciled to the operating lease commitments as at 31 March 2019, as follows:

| | **$** |
|---|---|
| Operating lease commitments as at 31 March 2019 | 511,787 |
| Less: Non-lease component – Services for upkeep of common area | (88,080) |
| Add: GST | 35,829 |
| Add: Lease commitment not recognised in previous year | 650,813 |
| Net operating lease commitment as at 31 March 2019 | 1,110,349 |
| Weighted average incremental borrowing rate as at 01 April 2019 | 5.25% |
| Discounted operating lease commitments as at 01 April 2019, representing lease liability as at 01 April 2019 | 1,088,549 |

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

2.3 Standards issued but not yet effective

Certain new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 01 April 2020 and which has not been early adopted by the Council in preparing these financial statements. None of these are expected to have a significant impact on the Council's financial statements.

2.4 Currency transactions

Functional and presentation currency

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

2.5 Plant and equipment

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

Subsequent expenditure relating to plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably.

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

| | Estimated useful lives |
|---|---|
| Computer systems and software | 3 years |
| Office equipment | 3 years |
| Furniture and fittings | 8 years |
| Leased premises | 20 - 36 months |

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

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

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

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

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

2.6 Impairment of non-financial assets

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

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

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

2.7 Financial instruments

(a) Financial assets

Initial recognition and measurement

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

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

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

Subsequent measurement

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

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

2.7 Financial instruments (cont'd)

(a) Financial assets (cont'd)

Derecognition

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

(b) Financial liability

Initial recognition and measurement

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

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

Subsequent measurement

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

Derecognition

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

2.8 Impairment of financial asset

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

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

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

2.8 Impairment of financial asset (cont'd)

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

2.9 Cash and cash equivalents

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

2.10 Provisions

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

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

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

2.11 Revenue recognition

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

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

<u>Fees</u>

Administrative, application fees, examination income, late PC renewal fees, registration fees and other fees are recognised upon receipt at point in time.

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

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

2.11 Revenue recognition (cont'd)

Other income

Other income comprises of disciplinary/inquiry receipts, miscellaneous income, reimbursement from professional boards, service charges and shared service income is recognised upon receipt at point in time.

Interest income

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

2.12 Government grants

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

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

2.13 Leases

These accounting policies are applied on and after 01 April 2019:
The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.
As lessee
The Council applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Council recognises lease liability representing the obligations to make lease payments and right-of-use asset representing the right to use the underlying leased asset.

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

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

2.13 Leases (cont'd)

Right-of-use asset (cont'd)

If ownership of the leased asset transfers to the Council at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use asset are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.6.
The Council's right-of-use asset are presented in plant and equipment (Note 4).

Lease liability
At the commencement date of the lease, the Council recognises lease liability measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Board and payments of penalties for terminating the lease, if the lease term reflects the Council exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.
In calculating the present value of lease payments, the Council uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liability is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liability is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Council's lease liability is presented in Note 10 to the financial statements.

These accounting policies are applied before 01 April 2019:

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

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

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

2.14 Employee benefits

Defined contribution plan

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

2.15 Related parties

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

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

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

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

2.16 Contingencies

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

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

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

## 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

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

3.1 Judgements made in applying accounting policies

Determination of lease term of contracts with extension options

The Council determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Council has three lease contracts that include extension options. The Council applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to extend the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise the extension. After the commencement date, the Council reassesses the lease term whether there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to extend (e.g. construction of significant leasehold improvements or significant customisation to the leased asset).

The Council has no intention to exercise the extension option in the lease term for lease of premises. The extension options for lease of premise is not exercised as part of the lease term due to current economic condition.

As at 31 March 2020, potential future (undiscounted) cash outflows of approximately $692,208 have not been included in lease liability because it is not reasonably certain that the leases will be extended.

## 4. PLANT AND EQUIPMENT

| | Computer systems and software | Office equipment | Furniture and fittings | Leased premises | Total |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| **Cost** | | | | | |
| As at 01 April 2018 | 159,817 | 87,168 | 851,565 | - | 1,098,550 |
| Disposals | (94,391) | (25,319) | (437) | - | (120,147) |
| As at 31 March 2019 | 65,426 | 61,849 | 851,128 | - | 978,403 |
| Disposals | (5,474) | (2,033) | (264) | - | (7,771) |
| Effect of adopting SB-FRS 116 | - | - | - | 1,088,549 | 1,088,549 |
| **As at 31 March 2020** | 59,952 | 59,816 | 850,864 | 1,088,549 | 2,059,181 |

**4. PLANT AND EQUIPMENT** (Cont'd)

| | Computer systems and software $ | Office equipment $ | Furniture and fittings $ | Leased premises $ | Total $ |
|---|---|---|---|---|---|
| **Accumulated depreciation** | | | | | |
| As at 01 April 2018 | 152,671 | 87,168 | 777,863 | - | 1,017,702 |
| Depreciation | 6,129 | - | 33,117 | - | 39,246 |
| Disposals | (93,374) | (25,319) | (437) | - | (119,130) |
| As at 31 March 2019 | 65,426 | 61,849 | 810,543 | - | 937,818 |
| Disposals | (5,474) | (2,033) | (264) | - | (7,771) |
| Depreciation | - | - | 13,209 | - | 13,209 |
| Effect of adopting SB-FRS 116 | - | - | - | 376,501 | 376,501 |
| | - | - | 13,209 | 376,501 | 389,710 |
| **As at 31 March 2020** | 59,952 | 59,816 | 823,488 | 376,501 | 1,319,757 |
| **Net carrying amount** | | | | | |
| **As at 31 March 2020** | **-** | **-** | **27,376** | **712,048** | **739,424** |
| As at 31 March 2019 | - | - | 40,585 | - | 40,585 |

Leased premise is disclosed in Note 16(a).

**5. OTHER RECEIVABLES**

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Amount due from related parties | **2,168,232** | 489,140 |
| Deposits | **91,121** | 68,621 |
| Interest receivables | **5,868** | 18,250 |
| Receivables from disciplinary proceedings | **143,416** | 37,129 |
| Sundry receivables | **345,095** | 1,535,242 |
| | **2,753,732** | 2,148,382 |

Amount due from related parties is non-trade, unsecured, non-interest bearing, repayable on demand and to be settled in cash.

## 6. CASH AND BANK BALANCES

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Cash at bank | **6,397,092** | 4,753,976 |
| Fixed deposits | **4,925,777** | 6,259,563 |
| | **11,322,869** | 11,013,539 |

Fixed deposits were placed with banks for a period from 9 to 12 months (2019: 6 to 12 months) and bear interest ranging from 0.6% to 1.97% (2019: 1.07% to 1.99%) per annum.

The banker has the right to set-off against the bank facilities provided to the Council which amounted to $101,067 (2019: $Nil).

## 7. FEES RECEIVED IN ADVANCE

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Practising certificate fees received: | | |
| - due within 12 months | **5,975,548** | 5,167,568 |
| - due after 12 months | **2,928,877** | 1,547,205 |
| | **8,904,425** | 6,714,773 |

## 8. GRANT RECEIVED IN ADVANCE

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| At beginning of the financial year | **104,540** | 12,414 |
| Received during the financial year | **98,100** | 2,312,578 |
| Paid during the financial year | **(40,438)** | (1,578,740) |
| Transferred to statement of comprehensive income | **-** | (641,712) |
| At end of the financial year | **162,202** | 104,540 |

The grant received in advance represent funds to cover the expenses incurred to carry out administrative functions of 6 professional boards in accordance with Memorandum of Understanding ("MOU") signed with MOH.

## 9. OTHER PAYABLES

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Accruals | **594,703** | 733,551 |
| Amount due to related parties | **39,685** | 322,297 |
| Sundry payables | **639,462** | 439,219 |
| | **1,273,850** | 1,495,067 |

Amount due to related parties is non-trade, unsecured, non-interest bearing, repayable on demand and to be settled in cash.

## 10. LEASE LIABILITY

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Current liability | **329,870** | - |
| Non-current liability | **386,053** | - |
| | **715,923** | - |

A reconciliation of liability arising from financing activities is as follows:

| | | | **Non-cash changes** | | |
|---|---|---|---|---|---|
| | **01 April 2019** | **Cash flow** | **Accretion of interests** | **Others** | **31 March 2020** |
| | **$** | **$** | **$** | **$** | **$** |
| Current liability | **372,626** | **(389,557)** | **16,931** | **329,870** | **329,870** |
| Non-current liability | **715,923** | **-** | **-** | **(329,870)** | **386,053** |
| | **1,088,549** | **(389,557)** | **16,931** | **-** | **715,923** |

## 11. REIMBURSEMENT FROM PROFESSIONAL BOARDS

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Shared service income | **224,575** | 316,064 |

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

## 11. REIMBURSEMENT FROM PROFESSIONAL BOARDS (Cont'd)

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

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

## 12. EMPLOYEE COMPENSATION

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Wages and salaries | **5,903,211** | 5,272,573 |
| Employer's contribution to Central Provident Fund | **805,222** | 748,972 |
| Other short-term benefits | **97,600** | 84,812 |
| | **6,806,033** | 6,106,357 |

## 13. LEGAL EXPENSES FOR DISCIPLINARY PROCEEDINGS (NET)

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Legal proceeding cost recovered | **(334,109)** | (1,113,754) |
| Legal expenses for disciplinary incurred | **2,082,796** | 1,755,573 |
| | **1,748,687** | 641,819 |

## 14. OTHER OPERATING EXPENSES

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Amalgamation expenses | **561,554** | 546,959 |
| Committee expenses | **17,536** | 12,401 |
| Entertainment | **9,130** | 1,163 |
| Insurance expenses | **3,576** | 2,591 |
| Mediation expenses | **2,568** | 2,568 |
| Office maintenance | **23,260** | 18,788 |
| Miscellaneous expenses | **157,322** | 163,238 |
| Overseas travelling expenses | **60,940** | 29,193 |
| Physician pledge ceremony | **33,371** | 33,493 |
| Professional Boards expenses | **1,646,321** | - |
| Publication and printing | **29,325** | 19,104 |
| Refreshments | **8,020** | 5,257 |
| Utilities | **43,213** | 37,681 |
| | **2,596,136** | 872,436 |

## 15. FINANCE COST

| | **2020** | 2019 |
|---|---|---|
| | **$** | $ |
| Interest expense on lease liability | **16,931** | - |

## 16. LEASES

Council as a lessee

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

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

| | Leased premise |
|---|---|
| | $ |
| At 1 April 2019 | 1,088,549 |
| Depreciation | (376,501) |
| At 31 March 2020 | **712,048** |

(b) Lease liability

The carrying amounts of lease liability and the movements during the year are disclosed in Note 10 and the maturity analysis of lease liability is disclosed in Note 20.

(c) Amounts recognised in profit or loss

| | **2020** |
|---|---|
| | **$** |
| Depreciation of right-of-use asset (SB-FRS 116) | **712,048** |
| Interest expense on lease liability (SB-FRS 116) | **16,931** |
| Total amount recognised in profit or loss | **728,979** |

(d) Extension options

The Council has two lease contracts that include extension options. The option is negotiated by management to provide flexibility in managing and align with the Council's needs. Management exercises significant judgement in determining whether these extension options are reasonably certain to be exercised (Note 3.1).

## 17. COMMITMENTS

Operating lease commitment - as a lessee

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

As at 31 March 2019, the future minimum lease payables under non-cancellable operating leases contracted for but not recognised as liabilities, are as follows:

| | 2019<br>$ |
|---|---|
| Operating lease payments due: | |
| - within one year | 366,448 |
| - later than one year but not later than five years | 145,339 |
| | 511,787 |

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 March 2019 amounted to $431,503.

As disclosed in Note 2.2, the Council has adopted SB-FRS 116 on 01 April 2019. These lease payments have been recognised as right-of-use asset and lease liability on the statement of financial position as at 31 March 2020.

## 18. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS

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

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

| | **2020**<br>**$** | 2019<br>$ |
|---|---|---|
| *Balances with related parties* | | |
| - Amount due from related parties (Non-trade) | **2,168,232** | 489,140 |
| - Amount due to related parties (Non-trade) | **39,685** | 322,297 |
| - Grant received in advance from related parties | **162,202** | 104,540 |
| *Transactions with related parties* | | |
| - Grant received from related party | **4,104,039** | 1,865,238 |
| - Shared service cost to related parties | **597,051** | - |
| - Shared service fees received from related parties | **1,634,759** | - |
| - Expenses paid on behalf of the related parties | **725,261** | - |

## 19. FUND MANAGEMENT

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

The Council manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial year ended 31 March 2020 and 31 March 2019 respectively.

The Council is not subjected to externally imposed capital requirements.

## 20. FINANCIAL RISK MANAGEMENT

20.1 Financial risk management

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

Liquidity risk

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

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

Analysis of financial instruments by remaining contractual maturities

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

| **2020** | Note | Carrying amount $ | Contractual cash flows $ | One year or less $ | One to five years $ |
|---|---|---|---|---|---|
| **Financial assets** | | | | | |
| Other receivables | | 2,753,732 | 2,753,732 | 2,753,732 | - |
| Cash and bank balances | | 11,322,869 | 11,322,869 | 11,322,869 | - |
| Total undiscounted financial assets | | 14,076,601 | 14,076,601 | 14,076,601 | - |
| **Financial liabilities** | | | | | |
| Lease liability | 16(b) | 715,923 | 762,432 | 356,688 | 405,744 |
| Other payables | | 1,273,850 | 1,273,850 | 1,273,850 | - |
| Total undiscounted financial liabilities | | 1,989,773 | 2,036,282 | 1,630,538 | 405,744 |
| Total net undiscounted financial assets | | 12,086,828 | 12,040,319 | 12,446,063 | (405,744) |

## 20. FINANCIAL RISK MANAGEMENT (Cont'd)

20.1 Financial risk management (cont'd)

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

| 2019 | Carrying amount $ | Contractual cash flows $ | One year or less $ | One to five years $ |
|---|---|---|---|---|
| **Financial assets** | | | | |
| Other receivables | 2,148,382 | 2,148,382 | 2,148,382 | - |
| Cash and bank balances | 11,013,539 | 11,322,869 | 11,322,869 | - |
| Total undiscounted financial assets | 13,161,921 | 13,161,921 | 13,161,921 | |
| **Financial liabilities** | | | | |
| Other payables, representing total undiscounted financial liabilities | 1,495,067 | 1,495,067 | 1,495,067 | - |
| Total net undiscounted financial assets | 11,666,854 | 11,666,854 | 11,666,854 | - |

20.2 Fair value of financial assets and financial liabilities

The carrying amount of other receivables (Note 5), cash and bank balances (Note 6) and other payables (Note 9) are assumed to approximate their respective fair values due to the relatively short-term maturity of these financial instruments. The fair value of lease liability approximate their carrying amounts at the end of the reporting period as their interest rates approximately current market rates on or near the end of the reporting period.

20.3 Financial instruments by categories

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

| | Note | **2020** | 2019 |
|---|---|---|---|
| | | **$** | $ |
| Financial assets | | | |
| Other receivables | 5 | **2,753,732** | 2,148,382 |
| Cash and bank balances | 6 | **11,322,869** | 11,013,539 |
| **Financial assets carried at amortised cost** | | **14,076,601** | 13,161,921 |
| Financial liabilities | | | |
| Other payables, representing | 9 | **1,273,850** | 1,495,067 |
| Lease liability | 10 | **715,923** | - |
| **Financial liabilities carried at amortised cost** | | **1,989,773** | 1,495,067 |

## 21. GRANTS RECEIVED FROM MINISTRY OF HEALTH

During the financial year, the council received grants from Ministry of Health ("MOH") amounting to $4,104,039 (2019: $1,865,238).

The grants cover operational costs for Singapore Medical Council and transitional costs related to the amalgamation of common functions of the Professional Boards of Singapore Medical Council, Singapore Dental Council, Singapore Pharmacy Council, Singapore Nursing Board and Traditional Chinese Medicine Practitioners Board. The grant also covers the expenses incurred to carry out administrative functions of 6 professional boards in accordance with Memorandum of Understanding ("MOU") signed with MOH.

**SINGAPORE MEDICAL COUNCIL**
16 College Road #01-01
College of Medicine Building
Singapore 169854