

SINGAPORE MEDICAL COUNCIL



ANNUAL REPORT 2020

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.

Contents

President's Foreword.....	3
Members of the Singapore Medical Council	6
Medical Registration	8
Continuing Medical Education.....	18
Renewal of Practising Certificate	20
Changes to the List of Medical Qualifications Eligible for Conditional Registration.....	21
Revision to the Criteria for Full Registration	21
SMC Supervisory Framework	22
Complaints Lodged with the Medical Council.....	23
Formal Inquiries.....	27
Financial Statements	33

President's Foreword

2020 has been a year like no other. Almost all nations in the world have been caught in the COVID-19 pandemic. The ongoing pandemic has put tremendous strains on the healthcare systems even amongst the developed countries. In Singapore, all hands were on deck – from the government to the frontline workers to the public, each doing our part – to combat and contain the spread of the COVID-19 virus since the start of the year. In particular, our medical practitioners and healthcare colleagues from across the public and private sectors have played a crucial role in helping the nation battle the pandemic. My heartfelt thanks and deepest appreciation go out to all doctors who have worked hard alongside us in this ordeal.

The pandemic brought many disruptive changes to the usual practice of doctors. Due to restrictions on the movement of healthcare professionals across different care settings, fellow colleagues were unable to fulfil their Continuing Medical Education (CME) obligations where in-person attendance is required. The Council responded to doctors' feedback and increased the cap on the points for Cat 3A from 10 to 20 points to allow doctors to get the required core and non-core points via online participation especially for COVID-19 related CME activities which were commonly recognised for core points across specialties and family practice.

In July 2020, the Sentencing Guidelines Committee, appointed by the SMC concluded its deliberations and published the Sentencing Guidelines to help SMC Disciplinary Tribunals to exercise consistency and fairness in the sentences meted out and at the same time improve the transparency and rigour for the process.

The amendments to the Medical Registration Act (MRA) and the Civil Law Act were also passed in October 2020. The amended MRA is expected to come into force in late 2021/early 2022. The Council has already started its review to identify the administrative and disciplinary processes which need to be revised and strengthened. The 2016 edition of the SMC Ethical Code and Ethical Guidelines (ECEG) and the Handbook on Medical Ethics (HME) are currently undergoing a review to provide guidance to the medical profession on new and emerging ethical challenges not identified or raised previously and which now needed to be addressed in the coming edition.

The SMC has also revised the mandatory practice criteria for full registration (F-reg) application. The healthcare institutions were informed that under the broad-based practice requirement for F-reg, SMC will accept 6 months of clinical practice in a Community Hospital coupled with another 6 months in General Medicine or Family Medicine in an acute hospital as one of the combinations for broad-based practice for clinical postings with effect from 1 January 2021.

Medical and Specialist Registration

In 2020, the total number of registered medical practitioners grew from 14,876 in 2019 to 15,430. There were 745 medical practitioners who registered with SMC for the first time, of whom 448 were local graduates from our three medical schools. There were also 277 specialists added to the specialist register. By the end of 2020, the total number of specialists increased to 6,088. This represented 39% of the total number of doctors in 2020. The number of foreign-trained Singapore Citizens and Permanent Residents who returned to Singapore to practise as medical practitioners was 209 in 2020, an increase of 6 from 2019.

Practising Certificate Renewal and Continuing Medical Education

In 2020, 5,288 fully and conditionally registered medical practitioners renewed their practising certificates (PCs). The Council also processed a total of 73,977 accreditation applications and credit claims for CME activities.

The SMC Supervisory Framework

The Council conducted its inaugural 'Train-the-Trainer' online workshops for SMC-approved supervisors on the SMC Supervisory Framework. More than 3,000 supervisors have been trained as at 31 December 2020. From 1 January 2021, only supervisors who have been trained and certified by their institutions can be appointed as supervisors for new conditionally registered or temporarily registered doctors.

Physician's Pledge Affirmation Ceremony

The SMC Physician's Pledge Affirmation Ceremony was held online over five sessions in June, July and September 2020. A total of 930 doctors took the Physician's Pledge alongside their peers witnessed by Council members and invited guests.

The SMC Disciplinary Processes

The number of complaints against medical practitioners fell from 138 in 2019 to 100 in 2020, a decrease of 27.5%. In 2020, the Disciplinary Tribunals, Health Committees and Interim Orders Committee concluded 27 inquiries.

Appreciation

On behalf of the Council, I would like to thank all members and colleagues who had contributed to the various SMC Committees for their hard work, dedication and support through the unprecedented events that made a difficult year for healthcare.

I would also like to express my appreciation to the Secretariat of healthcare Professional Boards (SPB) for supporting SMC in its secretariat and operational functions. The SPB is a joint secretariat team set up by the Ministry of Health on 1 January 2020 to consolidate the common functions and provide support for all the healthcare Professional Boards and

Councils in Singapore. Over the past one year, SPB has assisted SMC and the other Boards/Councils in the review of policies and joint processes to make them more robust and efficient. I look forward to the continuing and strong support from SPB Secretariat to SMC.

Professor Chee Yam Cheng
President
Singapore Medical Council

Members of the Singapore Medical Council

(as at 31 December 2020)

**Prof Chee Yam Cheng
(President)**



**A/Prof Kenneth Mak
(Registrar)**



Prof Chan Choong Meng



A/Prof Chen Fun Gee



**Dr Chen Suet Ching
Jeanette**



A/Prof Chew Suok Kai



Prof Chong Yap Seng



**Dr Christopher Chong
Yew Luen**



Dr Chuang Wei Ping



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**



Dr Wong Chiang Yin





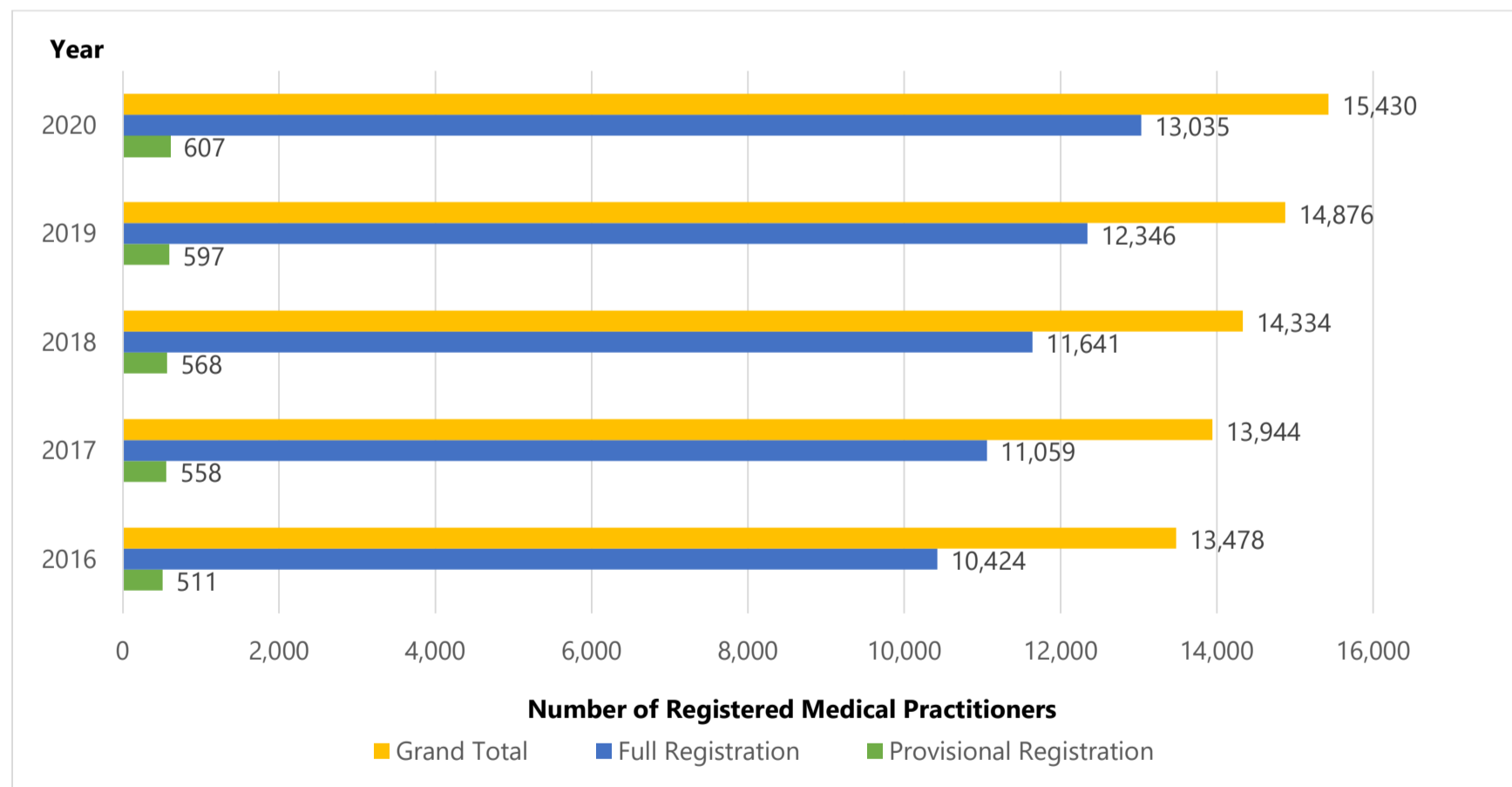
MEDICAL REGISTRATION

Number of Registered Medical Practitioners in 2020

As at 31 December 2020, the number of medical practitioners who had full, conditional and temporary¹ registration in Singapore was 14,823. This translated to a medical practitioner-to-population ratio of 1:383². There were 15,430³ registered medical practitioners holding valid practising certificates (PCs) as at 31 December 2020, including 607 medical practitioners on provisional registration.

Figure 1 provides a snapshot of the total number of medical practitioners holding full and provisional registration, from 2016 to 2020.

Figure 1: Number of Medical Practitioners on Full and Provisional Registration and Total Number of Registered Medical Practitioners (Years 2016 to 2020)



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 5,685,800 (correct as at September 2020) (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 PCs as at 31 December 2020, by type of registration and employment sector.

Table 1: Total Number of Medical Practitioners with Valid PCs – by Type of Registration and Employment Sector

Registration Type	Public Sector	Private Sector	Total
Full Registration	8,020	5,015	13,035
Conditional Registration	1,682	91	1,773
Provisional Registration	607	-	607
Temporary Registration*	15	-	15
Total	10,324	5,106	15,430

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

Table 1-1 shows the breakdown of the total number of medical practitioners by residential status and place of training⁴ 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 Training⁴ (Local-Trained [LT] & Foreign-Trained [FT]) and Employment Sector

Registration Type	Public Sector						Public Sector Total	Private Sector						Private Sector Total	Total
	SC		PR		NR			SC		PR		NR			
	LT	FT	LT	FT	LT	FT		LT	FT	LT	FT	LT	FT		
Full Registration	4,969	1,218	268	1,197	67	301	8,020	3,254	925	172	539	7	118	5,015	13,035
Conditional Registration	24	694	2	392	3	567	1,682	-	7	-	30	-	54	91	1,773
Provisional Registration	429	151	10	4	12	1	607	-	-	-	-	-	-	-	607
Temporary Registration*	-	-	-	3	-	12	15	-	-	-	-	-	-	-	15
Total	5,422	2,063	280	1,596	82	881	10,324	3,254	932	172	569	7	172	5,106	15,430

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

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	3,971	3,071	7,042	4,049	1,944	5,993 [#]	13,035
Conditional Registration	1,592	86	1,678	90	5	95	1,773
Provisional Registration	607	-	607	-	-	-	607
Temporary Registration*	15	-	15	-	-	-	15
Total	6,185	3,157	9,342 (60.5%)	4,139	1,949	6,088 (39.5%)	15,430 (100%)

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

[#] 31 specialists are also registered family physicians. Amongst them, 13 are in the public sector and 18 are 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	600	1,560	2,160[#]
Conditional Registration	14	1	15
Total	614	1,561	2,175

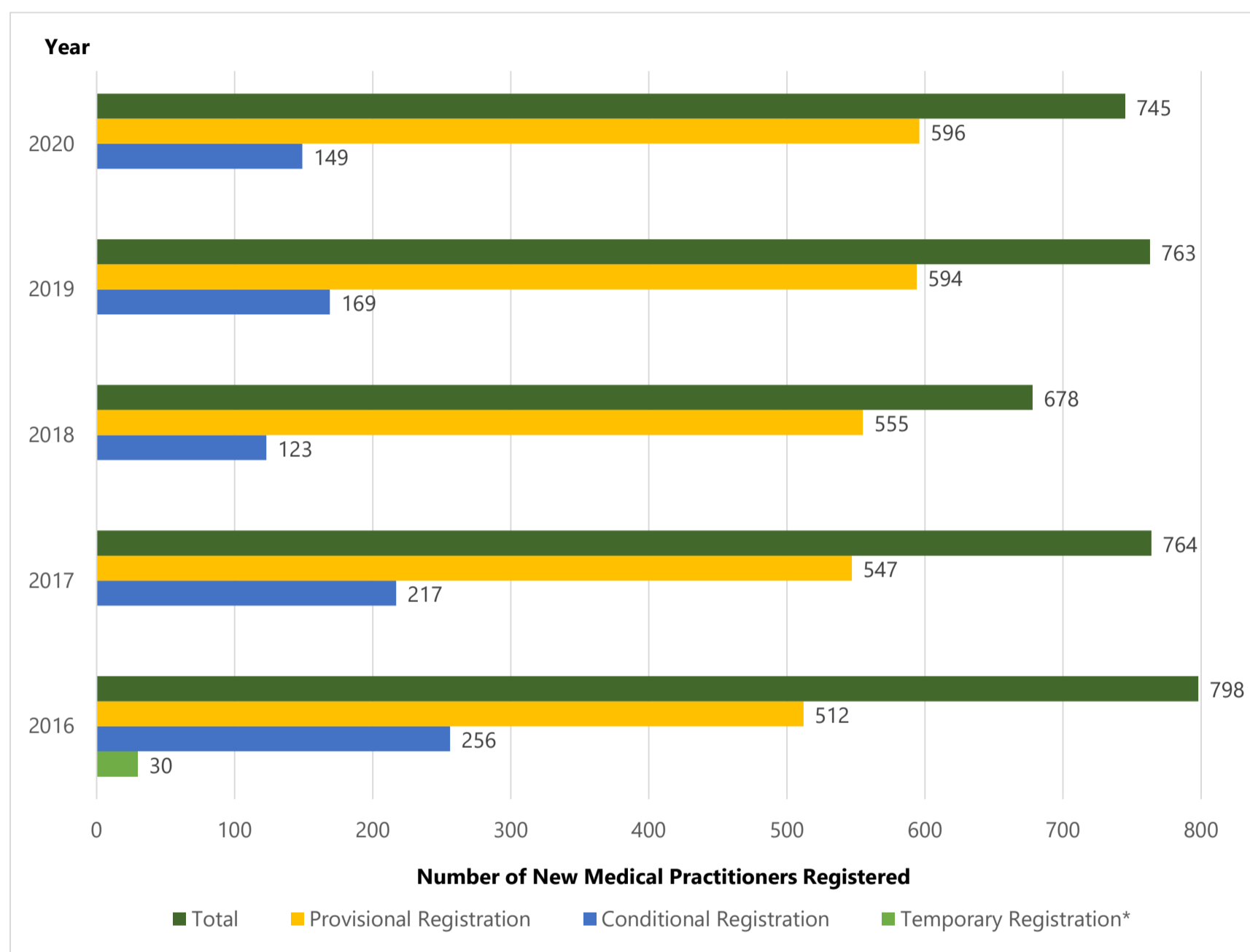
[#] 31 specialists are also registered family physicians.

New Medical Registrations in 2020

In 2020, the SMC processed 2,227 applications for registration. Of these, 902 applications were for new registrations and the remaining 1,325 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 type of registration between 2016 and 2020.

Figure 2: New Registrations[#] by Type of Registration (Years 2016 to 2020)

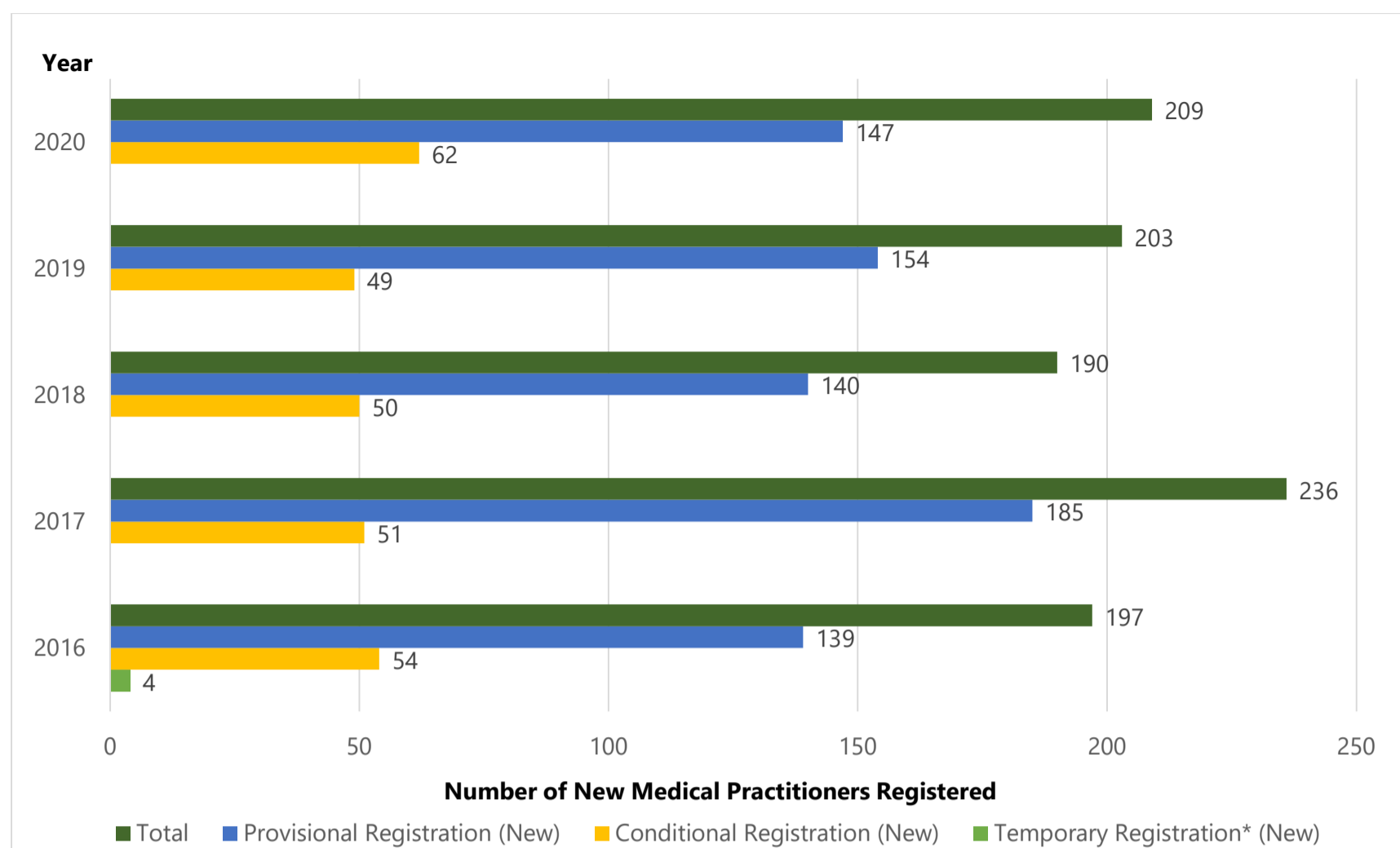


[#] Does not include conversion cases (e.g. a medical practitioner who converted from provisional to conditional would not be considered a new registrant).

* 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 type 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 596 new medical practitioners granted provisional registration in 2020, 299 were medical graduates from the Yong Loo Lin School of Medicine, National University of Singapore; 58 were Duke-NUS Medical School graduates and 91 were Lee Kong Chian School of Medicine graduates. There were 148 graduates from foreign universities who were granted medical registration to undergo housemanship training in the public hospitals for one year.

Conditional Registration

In 2020, 149 foreign-trained medical practitioners were given conditional registration and among these, 135 were non-specialists (91%) and 14 were specialists (9%). Out of the 149 medical practitioners, 56 were Singapore Citizens (38%) and 6 were Permanent Residents (4%).

Temporary Registration

Among the 57 new medical practitioners registered under temporary registration in 2020, 56 were foreign-trained medical practitioners accepted for postgraduate training/research in Singapore, and they comprised 50 Clinical Fellows, 3 Clinical Observers and 3 Clinical Research Fellows. The remaining 1 was a visiting expert who was invited by the hospital and medical organisation to provide short-term training and consultancy.

Specialists Register

There were 6,088⁵ specialists on the Register of Specialists as at 31 December 2020. They represented 39% of the 15,430 medical practitioners registered in Singapore. The number of new specialists registered during the year was 277. The number of specialists had increased by 3.5% from 2019. The breakdown of new specialist registrations by place of training⁶ and employment sector in 2020 is shown in Table 2.

Table 2: New Specialist Registrations by Place of Training and Employment Sector in 2020

Place of Training ⁶	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Local Trained	198	50	8	256	2	-	-	2	258
Foreign Trained	8	2	6	16	1	1	1	3	19
Total	206	52	14	272	3	1	1	5	277

Out of the 6,088⁷ specialists on the Register of Specialists, 559 had been registered in two or more specialties including sub-specialties. As at 31 December 2020, the number of specialists registered in the 10 sub-specialties were 532. Table 3 shows the breakdown of the total number of specialists including those who have registered in two or more specialties/sub-specialties by employment sector.

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 (including those registered in two or more Specialties or Sub-Specialties) by Employment Sector

Registered Specialty [35]	Public Sector		Private Sector		Total
	Number	%	Number	%	
Anaesthesiology	368	68.5%	169	31.5%	537
Cardiology	178	67.2%	87 (1)	32.8%	265 (1)
Cardiothoracic Surgery	40	71.4%	16	28.6%	56
Dermatology	73	51.4%	69	48.6%	142
Diagnostic Radiology	306	74.8%	103 (2)	25.2%	409 (2)
Emergency Medicine	213	95.1%	11	4.9%	224
Endocrinology	106 (2)	75.7%	34 (1)	24.3%	140 (3)
Gastroenterology	108	64.7%	59 (2)	35.3%	167 (2)
General Surgery	245 (1)	61.3%	155	38.8%	400 (1)
Geriatric Medicine	118 (5)	92.9%	9	7.1%	127 (5)
Haematology	63 (1)	78.8%	17 (1)	21.3%	80 (2)
Hand Surgery	35	70.0%	15 (1)	30.0%	50 (1)
Infectious Diseases	73 (2)	84.9%	13	15.1%	86 (2)
Internal Medicine	138 (76)	78.4%	38 (13)	21.6%	176 (89)
Medical Oncology	93 (1)	66.4%	47	33.6%	140 (1)
Neurology	88	79.3%	23	20.7%	111
Neurosurgery	32	64.0%	18	36.0%	50
Nuclear Medicine	18 (3)	62.1%	11 (1)	37.9%	29 (4)
Obstetrics & Gynaecology	120	34.3%	230	65.7%	350
Occupational Medicine	24	55.8%	19	44.2%	43
Ophthalmology	195	65.0%	105	35.0%	300
Orthopaedic Surgery	188 (1)	62.9%	111	37.1%	299 (1)
Otorhinolaryngology	90	57.3%	67	42.7%	157
Paediatric Medicine	270 (1)	60.9%	173	39.1%	443 (1)
Paediatric Surgery	18	72.0%	7	28.0%	25
Pathology	147	81.7%	33	18.3%	180
Plastic Surgery	37	46.3%	43	53.8%	80
Psychiatry	195	74.1%	68	25.9%	263
Public Health	78 (4)	62.9%	46	37.1%	124 (4)
Radiation Oncology	49	76.6%	15	23.4%	64
Rehabilitation Medicine	45 (1)	88.2%	6	11.8%	51 (1)
Renal Medicine	92	76.0%	29	24.0%	121
Respiratory Medicine	115 (1)	78.2%	32 (1)	21.8%	147 (2)
Rheumatology	58 (4)	84.1%	11 (1)	15.9%	69 (5)
Urology	70	61.9%	43	38.1%	113
Sub Total	4,086 (102)[†]	67.9%	1,932 (24)	32.1%	6,018 (126)[†]
Registered Sub-Specialty [10]					
Aviation Medicine	4 (12)	66.7%	2 (10)	33.3%	6 (22)
Intensive Care Medicine	4 (164)	100.0%	(92)	0.0%	4 (256)
Neonatology	2 (41)	100.0%	(25)	0.0%	2 (66)
Palliative Medicine	30 (28)	76.9%	9 (6)	23.1%	39 (34)
Sports Medicine	13 (3)	68.4%	6 (7)	31.6%	19 (10)
Paediatric Cardiology	(7)	0.0%	(10)	0.0%	(17)
Paediatric Gastroenterology	(8)	0.0%	(3)	0.0%	(11)
Paediatric Haematology & Oncology	(15)	0.0%	(4)	0.0%	(19)
Paediatric Intensive Care	(17)	0.0%	(3)	0.0%	(20)
Paediatric Nephrology	(9)	0.0%	(3)	0.0%	(12)
Sub Total	53 (302)[‡]	75.7%	17 (160)[‡]	24.3%	70 (462)[‡]
Total	4,139 (378)[^]	68.0%	1,949 (181)[^]	32.0%	6,088 (559)[^]

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

[†] There was 1 specialist with three registered specialties.

[‡] There were 5 specialists with one registered specialty and two registered sub-specialties. 2 were in the public sector and 3 were in the private sector.

[^] There were 29 specialists with two registered specialties and one registered sub-specialty. 26 were in the public sector and 3 were in the private sector.

() 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 58 specialists in the public sector with Rheumatology as their first specialty and 4 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 those who registered in more than one specialty or sub-specialty as at 31 December of each year, from 2016 to 2020. Previously, if a specialist had 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 Orthopaedic Surgery, Paediatric Medicine and Anaesthesiology. In terms of percentage, Emergency Medicine, Geriatric Medicine and Orthopaedic Surgery saw the biggest percentage growth in the number of specialists registered.

Table 4: Total Number of Specialists in each Specialty including those who have registered in more than one Specialty or Sub-Specialty (Years 2016 to 2020)

Registered Specialty [35]	2016	2017	2018	2019	2020	Comparison between 2016 and 2020	
						Increase	%
Anaesthesiology	464	482	504	524	537	73	15.7%
Cardiology	215	228	239	253	266	51	23.7%
Cardiothoracic Surgery	51	52	56	57	56	5	9.8%
Dermatology	122	131	135	139	142	20	16.4%
Diagnostic Radiology	340	357	370	392	411	71	20.9%
Emergency Medicine	156	173	193	212	224	68	43.6%
Endocrinology	122	127	130	136	143	21	17.2%
Gastroenterology	135	142	154	159	169	34	25.2%
General Surgery	333	366	384	401	401	68	20.4%
Geriatric Medicine	93	101	115	119	132	39	41.9%
Haematology	65	73	78	82	82	17	26.2%
Hand Surgery	40	43	47	49	51	11	27.5%
Infectious Diseases	71	77	82	87	88	17	23.9%
Internal Medicine	221	237	243	261	265	44	19.9%
Medical Oncology	115	122	129	139	141	26	22.6%
Neurology	92	98	106	106	111	19	20.7%
Neurosurgery	45	46	49	50	50	5	11.1%
Nuclear Medicine	28	30	31	31	33	5	17.9%
Obstetrics & Gynaecology	317	326	336	347	350	33	10.4%
Occupational Medicine	40	41	42	43	43	3	7.5%
Ophthalmology	247	262	272	287	300	53	21.5%
Orthopaedic Surgery	218	236	260	279	300	82	37.6%
Otorhinolaryngology	125	134	141	148	157	32	25.6%
Paediatric Medicine	368	385	405	424	444	76	20.7%
Paediatric Surgery	24	25	25	25	25	1	4.2%
Pathology	172	176	176	176	180	8	4.7%
Plastic Surgery	67	69	73	76	80	13	19.4%
Psychiatry	228	240	248	254	263	35	15.4%
Public Health	119	120	125	128	128	9	7.6%
Radiation Oncology	53	58	61	63	64	11	20.8%
Rehabilitation Medicine	40	41	41	46	52	12	30.0%
Renal Medicine	100	107	116	119	121	21	21.0%
Respiratory Medicine	125	132	139	149	149	24	19.2%
Rheumatology	58	63	67	70	74	16	27.6%
Urology	87	94	102	106	113	26	29.9%
Registered Sub-Specialty [10]							
Aviation Medicine	28	28	27	27	28	0	0.0%
Intensive Care Medicine	206	221	245	254	260	54	26.2%
Neonatology	63	63	65	64	68	5	7.9%
Palliative Medicine	57	57	61	68	73	16	28.1%
Sports Medicine	27	27	28	29	29	2	7.4%
Paediatric Cardiology	-	11	18	18	17	-	-
Paediatric Gastroenterology	-	10	11	11	11	-	-
Paediatric Haematology & Oncology	-	14	20	19	19	-	-
Paediatric Intensive Care	-	13	19	19	20	-	-
Paediatric Nephrology	-	10	10	11	12	-	-

Table 5 shows the breakdown of specialists by residential status in public and private sectors. About 68% of specialists were practising in the public sector while 32% 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	2,955	892	202	4,049	1,603	298	43	1,944	5,993
Conditional Registration	22	33	35	90	1	2	2	5	95
Total	2,977	925	237	4,139	1,604	300	45	1,949	6,088

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 employment sectors.

Table 6A: Registered Family Physicians by Route of Entry and Employment Sector in 2020

Routes of Entry	Public Sector	Private Sector	Total
Degree / Diploma Route	570	845	1,415
Practice Route [^]	44	716	760
Total	614	1,561	2,175[#]

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

[#] 31 specialists were also registered family physicians.

Table 6B shows the breakdown of registered family physicians by employment sectors as at 31 December of each year, from 2016 to 2020.

Table 6B: Registered Family Physicians by Employment Sector (Years 2016 to 2020)

Employment Sector	2016	2017	2018	2019	2020	Comparison between 2016 and 2020	
						Increase	%
Public Sector	377	415	477	548	614	237	62.9%
Private Sector	1,350	1,414	1,456	1,503	1,561	211	15.6%



CONTINUING MEDICAL EDUCATION

Number of Programme Applications and Credit Claims for 2020

When Singapore raised the DORSCON level to ORANGE on 7 February 2020 due to the COVID-19 pandemic, event organisers were advised to cancel or defer non-essential large-scale events. Consequently, many Continuing Medical Education (CME) providers had to switch to using online platforms (e.g. Zoom video conferencing) to organise their CME activities including webinars.

On 28 April 2020, SMC issued a circular to inform all registered medical practitioners with valid practising certificates (PCs) that the cap for Cat 3A activities would be raised from 10 to 20 CME points for doctors whose PCs were expiring on 31 December 2020 or 2021. CME activities related to COVID-19 would be considered as core points for all doctors.

With doctors turning to online platforms to meet their CME learning goals, there was a significant increase in programme applications and credit claims submissions for online CME activities. In 2020, SMC processed 5,159 programme applications from Cat 1A and 1B activities including online programmes and 68,818 credit claims from Cat 1C, 2, 3A and 3B activities, for a total of 73,977 applications and claims, which was 38% more than the 53,503 applications and credit claims in 2019. In particular, Cat 3A activities increased 103% and Cat 3B activities increased 18% in 2020 compared to 2019*. Table 7 shows the breakdown of CME activities by category.

* There were 15,716 Cat 3A claims and 28,100 Cat 3B claims in 2019.

Table 7: Total Number of Programme Applications and Credit Claims by Category in 2020

Category	Approved	Rejected / Withdrawn	Total
1A	1,732	74	1,806
1B	3,126	227	3,353
1C	1,732	280	2,012
2	1,455	173	1,628
3A	29,714	2,226	31,940
3B	32,347	891	33,238
Total	70,106	3,871	73,977

Cat 1A and 1B are programme applications submitted by CME providers, who will submit the attendance on behalf of the medical practitioners. Cat 1C, 2, 3A are credit claims submitted by the medical professionals themselves. Cat 3B may be submitted by the CME providers or by the medical professionals themselves.

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 2020, 5,288 (98.5%) of the 5,369 fully and conditionally registered medical practitioners renewed their PCs. There were 81 (1.5%) medical practitioners who did not renew their PCs. The breakdown of the reasons for non-renewal of PC is summarised in the table below.

Table 8: Reasons for Non-Renewal of Practising Certificate

Reasons for Non-Renewal of Practising Certificate	Number	Percent
Retired or Stopped Practising Medicine	6	7.4%
Residing, Working or Studying Overseas	47	58.0%
Did Not Meet Requirement to Renew PC	14	17.3%
Others (e.g. claimed to be not aware of PC renewal exercise)	14	17.3%
Total	81	100%

Changes to the List of Medical Qualifications Eligible for Conditional Registration

The SMC regularly reviews the criteria for registration to protect the health and safety of patients by ensuring that registered medical practitioners are competent and fit to practise medicine. The SMC reviewed the “List of Medical Qualifications Eligible for Consideration for Conditional Registration” (List). Four (4) postgraduate medical qualifications were added while two (2) were removed from the List. The changes from the review have been implemented since 12 June 2020.

Revision to the Criteria for Full Registration

In 2018, the SMC reviewed the criteria for full registration (F-reg) and the Supervisory Framework for conditionally and temporarily registered doctors for patients’ safety. Non-specialist medical practitioners granted conditional registration (C-reg) by virtue of a basic medical qualification listed in the Second Schedule of the Medical Registration Act, and who did not complete their Postgraduate Year 1 under provisional registration in Singapore must undergo 12 months of broad-based practice with their clinical performance assessed to be satisfactory by the SMC before they can apply for consideration for F-reg. In 2020, the criteria were further refined.

From 1 January 2021, Community Hospitals would be included as a practice place for fulfilling the broad-based practice requirement to be eligible for consideration for F-reg.

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

SMC Supervisory Framework

The SMC Supervisory Framework enables doctors (supervisees) who are International Medical Graduates (IMGs) registered in Singapore to practise under C-reg or temporary registration (T-reg) to be supervised in accredited healthcare institutions by supervisors who are SMC-approved senior fully registered doctors. The framework enables safe medical practice under supervision before the doctors are fully registered for independent practice or when IMGs come for training in Singapore. The supervisors submit supervisory assessment reports of their supervisees at regular intervals. SMC then reviews the supervisees' performance using the assessment reports and multi-rater feedback where indicated.

To enable all supervisors to provide fair and consistent assessments, SMC held three 'Train-the-Trainer' workshops conducted by two experienced Council members A/Prof Chen Fun Gee and A/Prof Alan Ng, through video conference in July 2020. 188 participants from the public and private sector healthcare institutions and Voluntary Welfare Organisations attended the training workshops.

The SMC Train-the-Trainers sessions enabled the healthcare institutions to train their own supervisors by appointing their own Chief and Deputy Chief trainers to oversee and coordinate the training of supervisors and certify their training. By 31 December 2020, more than 3,000 supervisors were trained.

Healthcare institutions were also informed that with effect from 1 January 2021, only supervisors who have been trained and certified by their institutions can be appointed as supervisors for new conditionally registered and temporarily registered doctors.



PROFESSIONAL CONDUCT

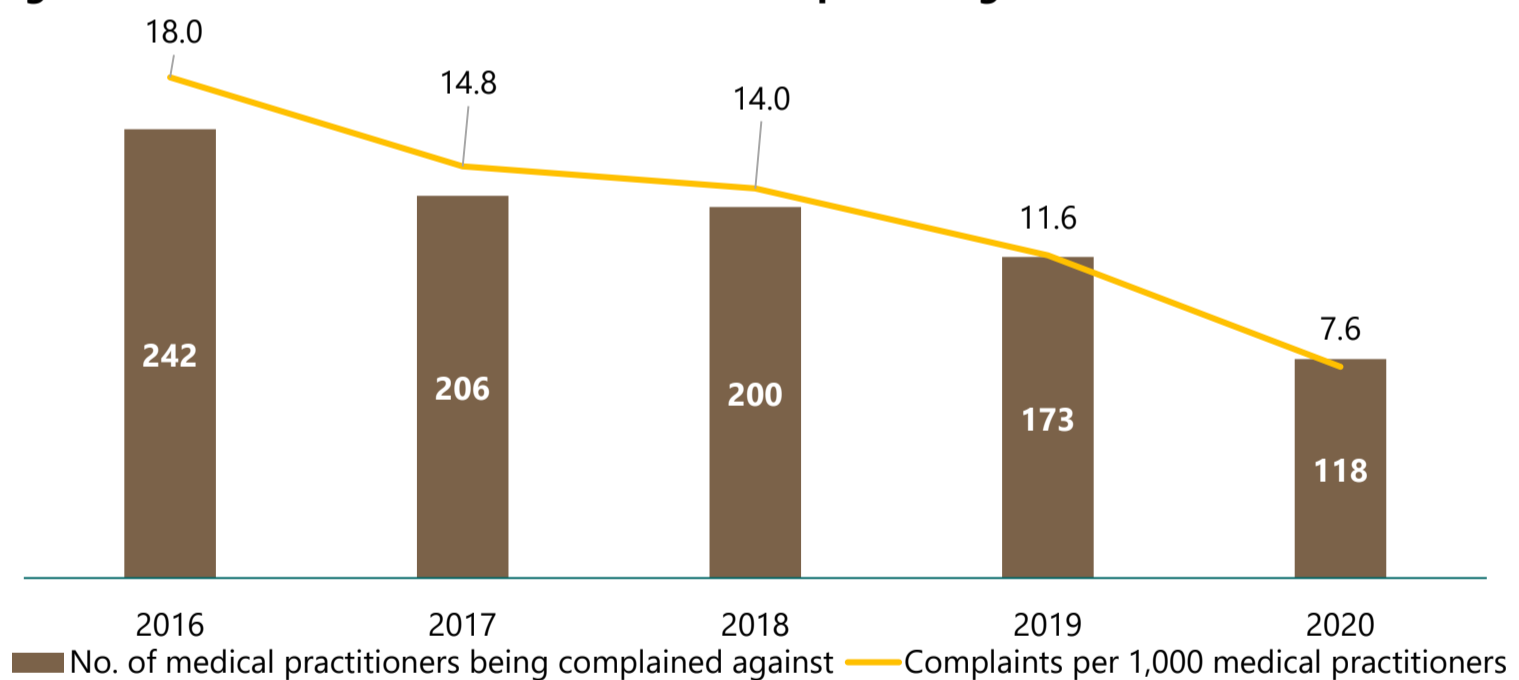
Complaints Lodged with the Medical Council

The Medical Council received 100 new complaints against 118 medical practitioners in 2020, compared to 138 complaints against 173 medical practitioners in 2019.

In 2020, the Medical Council processed a total of 285 complaints, of which 185 complaints were adjourned or carried over from past years and 100 were received in 2020. Most of the complaints (281) were referred to the Complaints Committees (CCs), 3 were referred directly to the Disciplinary Tribunals (DTs) for formal inquiries following convictions in Court and 1 was referred directly to a Health Committee (HC).

Figure 3 shows the number of medical practitioners who received complaints during the period of 2016 to 2020. It was noted that over the past 5 years, the number of complaints per 1,000 doctors have steadily declined.

Figure 3: Number of Medical Practitioners complained against from 2016 to 2020



Out of the 281 complaints reviewed by CCs in 2020, 182 were concluded, 3 were withdrawn by complainants and 96 were adjourned to 2021. Of the 182 concluded cases, 113 were dismissed, 22 were given letters of advice, 28 were issued letters of warning, 4 were successfully resolved through mediation, and 15 were referred by CCs to a DT or HC for a formal inquiry.

Figure 4 shows the detailed breakdown of the 281 complaints reviewed by CCs in 2020.

Figure 4: Breakdown of Complaints Reviewed by CCs in 2020

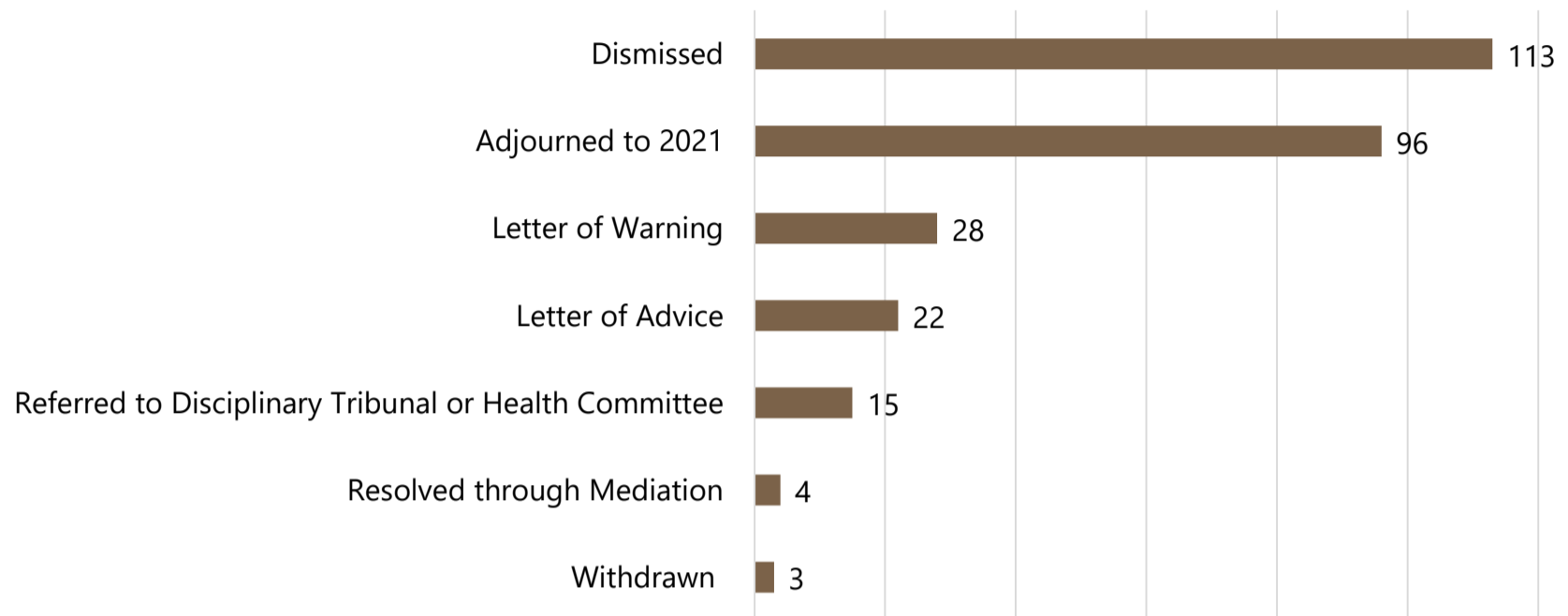


Table 9-1 and 9-2 set out more details of the complaints processed by the Medical Council in 2020.

Table 9-1: Categories of Complaints Processed in 2020 including complaints carried over from 2018 and 2019 to 2020

Categories of Complaints based on Key Allegations ⁺	Complaints in 2018 and 2019 carried over to 2020*	Complaints received in 2020	Complaints received from 2018 to 2020	CC Outcome							Referred to a DT	Adjudured to 2021	Directly referred to a DT	Directly referred to a HC
				No Formal Inquiry					Referred to a DT	Adjudured to 2021				
				Withdrawn / Discontinued	Dismissed	Mediation	Letter of Advice	Letter of Warning						
(A) Breach of advertising guidelines	2	1	3	-	1	-	-	1	-	1	-	-		
(B) Breach of Guidelines on Aesthetic Practice	3	2	5	-	-	-	1	2	-	2	-	-		
(C) Breach of medical confidentiality	3	2	5	1	4	-	-	-	-	-	-	-		
(D) Delay in treatment	6	3	9	1	4	1	1	-	-	2	-	-		
(E) Excessive / Inappropriate prescription of drugs	7	12	19	-	5	-	-	2	1	11	-	-		
(F) False / Inappropriate certification	9	1	10	2	3	-	1	-	-	4	-	-		
(G) Misdiagnosis	20	15	35	-	17	-	2	2	-	14	-	-		
(H) No / Inappropriate / Inadequate Informed consent	14	10	24	-	12	-	-	3	-	9	-	-		
(I) Non-evidence-based practices / Practices not generally accepted by the profession	2	-	2	-	1	-	1	-	-	-	-	-		
(J) Outrage of modesty / Sexual relationship with patient / Other sexual offences	2	4	6	-	1	-	-	-	1	4	-	-		
(K) Overcharging / Improper charging	4	4	8	-	3	-	-	1	-	4	-	-		
(L) Professional negligence / Incompetence	32	12	44	-	22	1	2	4	2	13	-	-		
(M) Providing false or misleading information / False declaration	4	5	9	-	-	-	-	2	2	5	-	-		
(N) Refusal to provide emergency attention while on duty	-	-	-	-	-	-	-	-	-	-	-	-		
(O) Rudeness / Attitude / Communication issues	40	27	67	1	35	1	7	6	-	17	-	-		
(P) Unnecessary / Inappropriate treatment	38	19	57	-	27	1	6	3	1	19	-	-		
(Q) Use of non-SMC approved display of titles or designations	-	-	-	-	-	-	-	-	-	-	-	-		
(R) Other complaints	7	9	16	-	2	-	1	1	-	12	-	1		
(S) Conviction in Court	2	-	2	-	-	-	-	-	1	1	3	-		
Total	195⁺	126⁺	321⁺	5⁺	137⁺	4⁺	22⁺	27⁺	8	118⁺	3	1		
Percentage	-	-	100%	2%	43%	1%	7%	8%	2%	37%	-	-		

⁺ Includes complaints involving allegations belonging to two or more different categories. For the number of unique cases, please refer to Figure 4.

* There were 29 uncompleted complaints from the years 2016 and 2017 which were carried over to 2020 but these were omitted from Table 9-1 above because for Annual Reports prior to 2018, only the main category of complaint was assigned to each case. Of these 29 cases, 25 were completed in 2020 and 4 were carried over to 2021. For details of these 29 cases, please refer to Table 9-2.

Table 9-2: Categories of Complaints Processed in 2020 for complaints from 2016 and 2017

Categories of Complaints based on Key Allegations	Complaints in 2016 and 2017 carried over to 2020	CC Outcome							Directly referred to a DT	Directly referred to a HC
		No Formal Inquiry					Referred to a DT	Adjourned to 2021		
		Withdrawn / Discontinued	Dismissed	Mediation	Letter of Advice	Letter of Warning				
(A) Breach of advertising guidelines	-	-	-	-	-	-	-	-	-	-
(B) Breach of Guidelines on Aesthetic Practice	1	-	-	-	-	1	-	-	-	-
(C) Breach of medical confidentiality	-	-	-	-	-	-	-	-	-	-
(D) Delay in treatment	-	-	-	-	-	-	-	-	-	-
(E) Excessive / Inappropriate prescription of drugs	3	-	-	-	-	2	-	1	-	-
(F) False / Inappropriate certification	2	-	-	-	-	-	2	-	-	-
(G) Misdiagnosis	-	-	-	-	-	-	-	-	-	-
(H) No / Inappropriate / Inadequate Informed consent	1	-	-	1	-	-	-	-	-	-
(I) Non-evidence-based practices / Practices not generally accepted by the profession	-	-	-	-	-	-	-	-	-	-
(J) Outrage of modesty / Sexual relationship with patient / Other sexual offences	3	-	2	-	-	-	-	1	-	-
(K) Overcharging / Improper charging	2	-	-	-	-	2	-	-	-	-
(L) Professional negligence / Incompetence	13	-	4	-	1	2	5	1	-	-
(M) Providing false or misleading information / False declaration	-	-	-	-	-	-	-	-	-	-
(N) Refusal to provide emergency attention while on duty	-	-	-	-	-	-	-	-	-	-
(O) Rudeness / Attitude / Communication issues	2	-	2	-	-	-	-	-	-	-
(P) Unnecessary / Inappropriate treatment	2	-	-	-	-	1	-	1	-	-
(Q) Use of non-SMC approved display of titles or designations	-	-	-	-	-	-	-	-	-	-
(R) Other complaints	-	-	-	-	-	-	-	-	-	-
(S) Conviction in Court	-	-	-	-	-	-	-	-	-	-
Total	29	-	8	1	1	8	7	4	-	-
Percentage	100%	-	28%	3%	3%	28%	24%	14%	-	-

Formal Inquiries

A total of 27 disciplinary inquiries⁸ were reviewed and concluded by the DTs, HCs and Interim Orders Committee (IOC) in 2020. There was an appeal against the decision of the DT which was heard by the Court of Three Judges (C3J) and concluded in 2020.

The 27 inquiries and appeal are summarised in Table 10 below.

Table 10: Summary of Inquiries and Appeals in 2020

Nature of Complaint	Appeal to C3J concluded in 2020	Inquiries concluded in 2020	Charges Withdrawn / Disciplinary Proceedings Discontinued	Restricted Practice / Conditional Registration	Fitness to Practise Not Impaired	Suspension	Censure & Suspension	Censure, Fine & Suspension	Removed from Register	Appealed to C3J and Outcome Pending
(A) Breach of SMC Code of Ethics	1	6	4	-	-	-	2	-	-	-
(B) Conviction in Court	-	3	2	-	-	-	-	-	1	-
(C) Conviction in Court (Outrage of Modesty)	-	3	-	-	-	1	2	-	-	-
(D) False Declaration	-	1	-	-	-	-	-	-	1	-
(E) Fitness to Practise	-	2	-	1	1	-	-	-	-	-
(F) Other Complaints	-	2	1	-	-	-	-	-	-	1
(G) Overcharging	-	1	1	-	-	-	-	-	-	-
(H) Professional Negligence / Incompetence	-	9	9	-	-	-	-	-	-	-
Total	1	27	17	1	1	1	4	0	2	1
Percentage	-	100.0%	63.0%	3.7%	3.7%	3.7%	14.8%	0.0%	7.4%	3.7%

The completed disciplinary inquiries and appeal⁹ concluded in 2020 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 27 cases concluded, two inquiries were held by HCs and one inquiry was held by an IOC. Of the 24 inquiries concluded by DTs, 16 cases were discontinued following SMC's decision to withdraw the charges after considering written representations from the medical practitioners. Summaries of the 16 cases are not provided as the DT proceedings were discontinued. Due to medical confidentiality, HCs' Grounds of Decisions are not published as well.

⁹ The C3J's written judgment was published on the LawNet by the Singapore Academy of Law.

(A) Breach of SMC Ethical Code and Ethical Guidelines

Cases 1 and 2 | Dr YMHK

Dr YMHK pleaded guilty to two charges of failing to provide adequate medical leave to a patient and agreed that the remaining three charges would be taken in consideration for the purposes of sentencing.

DT's decision:

- Dr YMHK be suspended from practice for a period of eight months
- Dr YMHK be censured
- Dr YMHK to submit an undertaking to SMC that he will not repeat the conduct complained of
- Dr YMHK to pay all costs of the proceedings, including the cost of SMC's solicitors
- Grounds of Decision be published

(B) Conviction in Court

Case 3 | Dr LTS

Dr LTS 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 24 months' imprisonment for abetment of cheating and giving false information to a public servant. Dr LTS claimed trial to the four charges preferred against him under section 53(1)(b) of the MRA.

Having fully considered all the facts, circumstances and parties' submissions, the DT convicted Dr LTS of all four 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 LTS's name be removed from the Register of Medical Practitioners
- Dr LTS pay the costs and expenses of the proceedings, including the costs of the solicitors to the SMC and the Legal Assessor for the Interim Orders Committee Inquiry
- Grounds of Decision be published

(C) Conviction in Court (Outrage of Modesty)

Case 4 | Dr DK

Dr DK had been issued a 24 months conditional warning administered by the Singapore Police Force in lieu of prosecution for two counts of insulting the modesty of a woman under section 509 of the Penal Code (Cap 224). Upon considering the appeal against the CC's decision to issue a letter of advice to Dr DK, Minister allowed the appeal and directed that Dr DK be referred to a DT for a formal inquiry. Dr DK pleaded guilty to a single charge before the DT of being guilty of such improper act or conduct which brings disrepute to the medical profession under section 53(1)(c) of the MRA.

DT's decision:

- Dr DK's registration in the Register of Medical Practitioners (the "Register") be suspended for four months
- Upon the expiry of his four-month suspension, Dr DK's name be removed from Part I of the Register and be registered instead as a medical practitioner with conditional registration in Part II of the Register for a period of 12 months
- Dr DK be censured
- Dr DK to provide a written undertaking to the SMC that he will not engage in the conduct complained of and any similar conduct in the future
- Dr DK 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 LYW

Dr LYW was referred to a DT for a formal inquiry pursuant to section 39(4) of the MRA in respect of his conviction in the State Courts of an offence of intending to insult the modesty of a woman under section 509 of the Penal Code.

Dr LYW pleaded guilty to one charge before the DT for an offence implying a defect in character which makes him unfit for the medical profession within the meaning of section 53(1)(b) of the MRA.

DT's decision:

- Dr LYW's registration in the Register of Provisionally Registered Medical Practitioners be suspended for four months
- Dr LYW be censured
- Dr LYW to provide a written undertaking to the SMC that he will not engage in the conduct complained of and any similar conduct in the future
- Dr LYW 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 6 | Dr ABO

Dr ABO was referred to a DT for a formal inquiry pursuant to section 39(4) of the MRA in respect of his conviction in the State Courts of an offence of intending to insult the modesty of a woman under section 509 of the Penal Code. Dr ABO pleaded guilty to the single charge preferred against him.

DT's decision:

- Dr ABO be suspended from practice for a period of four months
- Dr ABO be censured
- Dr ABO to submit an undertaking to SMC that he will not repeat the conduct complained of
- Dr ABO to pay all costs of the proceedings, including the cost of SMC's solicitors
- Grounds of Decision be published

(D) False Declaration

Case 7 | Dr KKY

Dr KKY pleaded guilty to a single charge preferred against him under section 53(1)(d) of the MRA. The charge involved the wrongful certification of a Certificate of Cause of Death in respect of a deceased man.

DT's decision:

- Dr KKY's name be removed from the Register of Medical Practitioners
- Dr KKY to 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

(E) Fitness to Practise

Case 8 | Dr A

This HC inquiry arose out of information referred to the SMC that Dr A was illicitly obtaining and abusing Dhasedyl. The matter was referred to the HC for consideration on whether Dr A's fitness to practise was impaired by reason of his medical condition. Having considered the matter, the HC concluded that the fitness of Dr A to practise as a registered medical practitioner was impaired by reason of his mental condition. Having regard to all the circumstances, the HC was of the view that Dr A should be allowed to return to clinical practice with patient contact under close supervision.

The HC ordered that Dr A's name be removed from Part I of the Register of Medical Practitioners (the "Register") and that he be registered as a medical practitioner with conditional registration in Part II of the Register for a period of at least 24 months. The HC further ordered that Dr A be prohibited from prescribing any medications containing codeine and/or other psychotropics without the prior approval of the Supervising Medical Practitioner. The HC did not make any order as to costs.

Case 9 | Dr B

This inquiry arose out of information obtained by a DT inquiring into the conduct of Dr B which referred the matter to the HC for consideration on whether Dr B's fitness to practise was impaired by reason of his physical and/or mental condition. Having considered the matter, the HC concluded that Dr B's fitness to practise was not impaired.

C3J Appeal Case | Dr Chua Shunjie

DT Inquiry

Dr Chua pleaded guilty to four of the six charges preferred against him, with the remaining two taken into consideration for the purposes of sentencing. The charges involved Dr Chua's failure to maintain medical confidentiality of a patient and him providing inaccurate and/or misleading information in professional journals.

DT's decision:

- Dr Chua to be suspended from practice for a period of 18 months

- Dr Chua take steps to rectify the errors made, including by writing to the journals concerned to correct the affiliations to institutions, retracting all publications in which there were non-legitimate co-authors
- Dr Chua submit an undertaking to SMC that he will not repeat the conduct complained of
- Dr Chua 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 18 months suspension imposed on Dr Chua was manifestly inadequate. As a comparison, dishonesty was more severely dealt with amongst lawyers by the Law Society. Dr Chua's dishonest conduct had persisted after it was found out and there was no remorse. In applying for a striking-off, the SMC sought to signal to the medical community that such conduct ought to be sanctioned in the strongest of terms.

On 4 November 2020, the C3J allowed the SMC's appeal against the DT's suspension order and ordered that Dr Chua's name be removed from the Register of Medical Practitioners with the remaining orders made by the DT to remain in place.

C3J's Reasons on Sentencing

At the outset, the C3J noted that the four-step sentencing framework set out in *Wong Meng Hang v Singapore Medical Council and other matters* [2019] 3 SLR 526 ("*Wong Meng Hang*") did not apply to the charges brought against Dr Chua because these do not involve situations where his clinical care had caused harm to a patient. The C3J agreed with the reasoning of the DT that the confidentiality charge did not, on its own, justify a striking off ordered being made against Dr Chua.

Turning to the false information charges, the C3J was of the view that the only appropriate sanction given the multiple charges involving dishonesty was a striking out order as his conduct was so serious such as to render him unfit to remain a member of the medical profession. The C3J found that that the gravity of Dr Chua's misconduct calls for the harshest possible sanction in order to meet the ends of general deterrence and deter would-be offenders from engaging in similar misconduct in the future. The C3J added that this would serve to protect public confidence and uphold the standing of the medical profession.

Whether a doctor subject to disciplinary proceedings must be a registered medical practitioner at the time of the inquiry

The C3J also made clear in its judgment on the issue of jurisdiction on whether a doctor subject to disciplinary proceedings must be a registered medical practitioner at the time of the inquiry. The C3J pointed out that it is clear that disciplinary proceedings under the MRA lie only against persons who are registered medical practitioners. A person registered under any of the five registers constituted under section 19 of the MRA, including the Register of

Provisionally Registered Medical Practitioners on which Dr Chua was registered, would satisfy this criterion.

The C3J added that a DT has no jurisdiction to continue inquiring into the conduct of a registered medical practitioner in the event that the person in question loses their status as a registered medical practitioner.

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 2021



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

AUDITED FINANCIAL STATEMENTS

For the Financial Year Ended 31 March 2021

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 - 26

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

STATEMENT BY THE COUNCIL'S MANAGEMENT
For the Financial Year Ended 31 March 2021

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 Standards in Singapore ("SB-FRSs") so as to give a true and fair view of the financial position of the Council as at 31 March 2021, 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: 08 July 2021

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 2021

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 2021, 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 2021, 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.

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 2021

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of 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.

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 2021

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

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

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.

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 2021

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: 08 July 2021

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

STATEMENT OF FINANCIAL POSITION
As at 31 March 2021

	Note	2021 \$	2020 \$
ASSETS			
Non-current assets			
Property, plant and equipment	4	<u>1,668,079</u>	<u>739,424</u>
Current assets			
Prepayments		<u>63,712</u>	<u>63,920</u>
Other receivables	5	<u>3,762,718</u>	<u>2,753,732</u>
Cash and bank balances	6	<u>10,162,149</u>	<u>11,322,869</u>
		<u>13,988,579</u>	<u>14,140,521</u>
Total assets		<u>15,656,658</u>	<u>14,879,945</u>
LIABILITIES AND FUND			
Non-current liabilities			
Fees received in advance	7	<u>1,767,445</u>	<u>2,928,877</u>
Lease liabilities	10	<u>1,003,145</u>	<u>386,053</u>
		<u>2,770,590</u>	<u>3,314,930</u>
Current liabilities			
Fees received in advance	7	<u>5,689,807</u>	<u>5,975,548</u>
Grant received in advance	8	<u>162,202</u>	<u>162,202</u>
Other payables	9	<u>1,423,644</u>	<u>1,273,850</u>
Lease liabilities	10	<u>663,085</u>	<u>329,870</u>
		<u>7,938,738</u>	<u>7,741,470</u>
Fund			
Accumulated fund		<u>4,947,330</u>	<u>3,823,545</u>
Total liabilities and fund		<u>15,656,658</u>	<u>14,879,945</u>

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 2021

	Note	2021 \$	2020 \$
Income			
Administrative income		4,493	4,493
Applications fees		752,500	767,620
Interest income		51,084	104,652
Practising certificates		7,083,873	6,614,448
Other fees		142,520	201,350
Total income		8,034,470	7,692,563
Less: Operating expenses			
Computer operations and maintenance		626,574	593,535
Depreciation of property, plant and equipment	4	504,441	389,710
Employee compensation	11	6,046,344	6,581,458
Expert witness fee incurred for disciplinary proceedings		245,419	233,952
Honorarium		123,300	125,050
Legal expenses for disciplinary proceedings (net)	12	400,397	1,748,687
Rental		16,651	14,052
Shared service cost		659,020	597,051
Other operating expenses	13	2,445,549	2,596,136
Total operating expenses		11,067,695	12,879,631
Less: Finance cost			
Interest on lease liabilities	14	50,127	16,931
Deficit before grant and contribution to consolidated fund		(3,083,352)	(5,203,999)
Grants			
Grants received from Ministry of Health	19	4,207,137	4,104,039
Contribution to consolidated fund		-	-
Net surplus/(deficit) for the financial year, representing total comprehensive income/(loss) for the financial year		1,123,785	(1,099,960)

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 2021

	Accumulated fund \$
As at 01 April 2019	4,923,505
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(1,099,960)</u>
As at 31 March 2020	3,823,545
Net surplus for the financial year, representing total comprehensive income for the financial year	<u>1,123,785</u>
As at 31 March 2021	<u>4,947,330</u>

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 2021

	Note	2021 \$	2020 \$
Operating activities			
Deficit before grant and contribution to consolidated fund		(3,083,352)	(5,203,999)
<u>Adjustment for:</u>			
Depreciation of property, plant and equipment	4	504,441	389,710
Interest income		(51,084)	(104,652)
Interest expense		50,127	16,931
Operating deficit before working capital changes		(2,579,868)	(4,902,010)
<u>Changes in working capital:</u>			
Prepayments		208	(28,541)
Other receivables		(1,008,986)	(605,350)
Fees received in advance		(1,447,173)	2,189,652
Grant received in advance		-	57,662
Other payables		149,794	(221,217)
Cash flows used in operations		(4,886,025)	(3,509,804)
Interest received		51,084	104,652
Net cash flows used in operating activities		(4,834,941)	(3,405,152)
Financing activities			
Grant received from Ministry of Health		4,207,137	4,104,039
Interest paid		(50,127)	(16,931)
Repayment of lease liabilities		(482,789)	(372,626)
Net cash flows generated from financing activities		3,674,221	3,714,482
Net changes in cash and cash equivalents		(1,160,720)	309,330
Cash and cash equivalents at beginning of financial year		11,322,869	11,013,539
Cash and cash equivalents at end of financial year	6	10,162,149	11,322,869

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

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

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

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

1. GENERAL INFORMATION

The 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 2021 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.

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

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.

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 2021 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 Property, plant and equipment

Property, plant and equipment are recognised at cost less accumulated depreciation and accumulated impairment losses.

Subsequent expenditure relating to property, 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 property, plant and equipment over its estimated useful lives. The estimated useful lives of the property, plant and equipment are as follows:

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

Fully depreciated property, 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.

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

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

2.5 Property, plant and equipment (cont'd)

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 property, 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.

2.6 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.

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

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

2.7 Financial instruments (cont'd)

(a) Financial assets (cont'd)

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.

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.

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

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

2.8 Impairment of financial asset

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.

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.

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

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

2.11 Revenue recognition (cont'd)

Fees

Administrative, application fees, late practising certificate renewal 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.

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

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.

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

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

2.13 Leases (cont'd)

Right-of-use asset

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.

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.

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

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.

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

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.

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

4. PROPERTY, PLANT AND EQUIPMENT

	Computer systems and software \$	Office equipment \$	Furniture and fittings \$	Leased premises \$	Total \$
<u>Cost</u>					
As at 01 April 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
Additions	-	-	-	1,433,096	1,433,096
As at 31 March 2021	59,952	59,816	850,864	2,521,645	3,492,277
<u>Accumulated depreciation</u>					
As at 01 April 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
Total depreciation	-	-	13,209	376,501	389,710
As at 31 March 2020	59,952	59,816	823,488	376,501	1,319,757
Depreciation	-	-	9,449	494,992	504,441
As at 31 March 2021	59,952	59,816	832,937	871,493	1,824,198
<u>Net carrying amount</u>					
As at 31 March 2021	-	-	17,927	1,650,152	1,668,079
As at 31 March 2020	-	-	27,376	712,048	739,424

Leased premise is disclosed in Note 15(a).

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

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

5. OTHER RECEIVABLES

	2021	2020
	\$	\$
Amount due from related parties	3,371,474	2,168,232
Deposits	263,232	91,121
Interest receivables	1,359	5,868
Receivables from disciplinary proceedings	-	143,416
Sundry receivables	126,653	345,095
	3,762,718	2,753,732

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

	2021	2020
	\$	\$
Cash at bank	5,180,779	6,397,092
Fixed deposits	4,981,370	4,925,777
	10,162,149	11,322,869

Fixed deposits were placed with banks for a period from 01 to 12 months (2020: 9 to 12 months) and bear interest ranging from 0.09% to 0.38% (2020: 0.6% to 1.97%) per annum.

The banker has the right to set-off against the bank facilities provided to the Council which amounted to \$102,166 (2020: \$101,067).

7. FEES RECEIVED IN ADVANCE

	2021	2020
	\$	\$
Practising certificate fees received:		
- due within 12 months	5,689,807	5,975,548
- due after 12 months	1,767,445	2,928,877
	7,457,252	8,904,425

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

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

8. GRANT RECEIVED IN ADVANCE

	2021	2020
	\$	\$
At beginning of the financial year	162,202	104,540
Received during the financial year	-	98,100
Paid during the financial year	-	(40,438)
At end of the financial year	162,202	162,202

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

9. OTHER PAYABLES

	2021	2020
	\$	\$
Accruals	540,660	594,703
Amount due to related parties	192,340	39,685
Sundry payables	690,644	639,462
	1,423,644	1,273,850

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

10. LEASE LIABILITIES

	2021	2020
	\$	\$
Current liabilities	663,085	329,870
Non-current liabilities	1,003,145	386,053
	1,666,230	715,923

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

	Non-cash changes					31 March 2021
	01 April	Cash flow	Accretion of			
	2020		Additions	interests	Others	
	\$	\$	\$	\$	\$	\$
Current liabilities	329,870	(532,916)	152,919	50,127	663,085	663,085
Non-current liabilities	386,053	-	1,280,177	-	(663,085)	1,003,145
	715,923	(532,916)	1,433,096	50,127	-	1,666,230

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

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

11. EMPLOYEE COMPENSATION

	2021	2020
	\$	\$
Wages and salaries	5,191,038	5,678,636
Employer's contribution to Central Provident Fund	831,130	805,222
Other short-term benefits	24,176	97,600
	6,046,344	6,581,458

12. LEGAL EXPENSES FOR DISCIPLINARY PROCEEDINGS (NET)

	2021	2020
	\$	\$
Legal proceeding cost recovered	(539,271)	(334,109)
Legal expenses for disciplinary incurred	939,668	2,082,796
	400,397	1,748,687

13. OTHER OPERATING EXPENSES

	2021	2020
	\$	\$
Amalgamation expenses	692,604	561,554
Committee expenses	55,755	17,536
Entertainment	6,294	9,130
Insurance expenses	2,581	3,576
Mediation expenses	6,420	2,568
Office maintenance	11,741	23,260
Miscellaneous expenses	108,329	157,322
Overseas travelling expenses	768	60,940
Physician pledge ceremony	1,189	33,371
Professional Bodies expenses	1,537,048	1,646,321
Publication and printing	882	29,325
Refreshments	(1,170)	8,020
Transcript	1,577	-
Utilities	21,531	43,213
	2,445,549	2,596,136

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

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

14. FINANCE COST

	2021	2020
	\$	\$
Interest expense on lease liability	50,127	16,931

15. LEASES

Council as a lessee

The Council has a lease contract for premises. The Council is restricted from assigning and subleasing the leased assets.

(a) Carrying amounts of right-of-use assets classified within property, plant and equipment

	Leased premises
	\$
At 1 April 2019	1,088,549
Depreciation	(376,501)
At 31 March 2020	712,048
Depreciation	(494,992)
Additions	1,433,096
At 31 March 2021	1,650,152

(b) Lease liabilities

The carrying amounts of lease liabilities and the movements during the year are disclosed in Note 10 and the maturity analysis of lease liabilities are disclosed in Note 18.

(c) Amounts recognised in profit or loss

	2021	2020
	\$	\$
Depreciation of right-of-use asset (SB-FRS 116)	494,992	376,501
Interest expense on lease liability (SB-FRS 116)	50,127	16,931
Total amount recognised in profit or loss	545,119	393,432

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

16. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS

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

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

	2021	2020
	\$	\$
<i><u>Balances with related parties</u></i>		
- Amount due from related parties	3,371,474	2,168,232
- Amount due to related parties	192,340	39,685
- Grant received in advance from related parties	162,202	162,202
<i><u>Transactions with related parties</u></i>		
- Grant received from related party	4,207,137	4,104,039
- Shared service cost to related parties	659,020	597,051
- Shared service fees received from related parties	5,639,146	1,634,759
- Expenses paid on behalf of the related parties	-	725,261
- Expenses paid to related party	228,158	-
	228,158	-

17. FUND MANAGEMENT

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

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

The Council is not subjected to externally imposed capital requirements.

18. FINANCIAL RISK MANAGEMENT

18.1 Financial risk management

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

Liquidity risk

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

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

18. FINANCIAL RISK MANAGEMENT (Cont'd)

18.1 Financial risk management (cont'd)

Liquidity risk (cont'd)

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.

2021	Note	Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<u>Financial assets</u>					
Other receivables		3,762,718	3,762,718	3,762,718	-
Cash and bank balances		10,162,149	10,162,419	10,162,419	-
Total undiscounted financial assets		<u>13,924,867</u>	<u>13,924,867</u>	<u>13,924,867</u>	<u>-</u>
<u>Financial liabilities</u>					
Other payables		1,423,643	1,423,643	1,423,643	-
Lease liabilities	15(b)	1,666,230	1,771,513	731,557	1,039,956
Total undiscounted financial liabilities		<u>3,089,873</u>	<u>3,195,156</u>	<u>2,155,200</u>	<u>1,039,956</u>
Total net undiscounted financial assets/(liabilities)		<u>10,834,994</u>	<u>10,729,711</u>	<u>11,769,667</u>	<u>(1,039,956)</u>
2020					
		Carrying amount \$	Contractual cash flows \$	One year or less \$	One to five years \$
<u>Financial assets</u>					
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		<u>14,076,601</u>	<u>14,076,601</u>	<u>14,076,601</u>	<u>-</u>
<u>Financial liabilities</u>					
Other payables		1,273,850	1,273,850	1,273,850	-
Lease liability	15(b)	715,923	762,432	356,688	405,744
Total undiscounted financial liabilities		<u>1,989,773</u>	<u>2,036,282</u>	<u>1,630,538</u>	<u>405,744</u>
Total net undiscounted financial assets/(liabilities)		<u>12,086,828</u>	<u>12,040,319</u>	<u>12,446,063</u>	<u>(405,744)</u>

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

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

18. FINANCIAL RISK MANAGEMENT (Cont'd)

18.2 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 liabilities (Note 10) approximates 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.

18.3 Financial instruments by categories

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

	Note	2021	2020
		\$	\$
<u>Financial assets</u>			
Other receivables	5	3,762,718	2,753,732
Cash and bank balances	6	10,162,149	11,322,869
Financial assets carried at amortised cost		13,924,867	14,076,601
<u>Financial liabilities</u>			
Other payables	9	1,423,644	1,273,850
Lease liabilities	10	1,666,230	715,923
Financial liabilities carried at amortised cost		3,089,874	1,989,773

19. GRANTS RECEIVED FROM MINISTRY OF HEALTH

During the financial year, the council received grants from Ministry of Health (“MOH”) amounting to \$ 4,207,137 (2020: \$4,104,039).

The grants cover operational costs for Singapore Medical Council and transitional costs related to the consolidation of common functions of the Professional Boards, i.e. 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 Bodies in accordance with Memorandum of Understanding (“MOU”) signed with MOH.

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

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

20. COMPARATIVE FIGURES

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with current year's financial statements. As a result, certain line items have been reclassified on the face of the statement of comprehensive income and the related notes to the financial statements.

	As previously stated \$	Reclassification of comparative figures \$	As represented \$
<u>31 March 2020</u>			
<u>Statement of comprehensive income</u>			
Income			
- Reimbursement from Professional Boards	224,575	(224,575)	-
Operating expenses			
- Employee compensation	6,806,033	(224,575)	6,581,458



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