SINGAPORE MEDICAL COUNCIL

ANNUAL REPORT 2021

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

Singapore and its healthcare system have shown resilience in battling COVID-19 in 2021. We in the Singapore Medical Council (SMC) are appreciative of our colleagues in the public and private sectors who were involved in fighting this challenging pandemic successfully. Hopefully, the worst is behind us.

The pandemic and the effects of the measures to contain COVID-19 were opportunities for the Council and its secretariat staff to look at ways to make the regulatory processes both accessible and efficient. In one of the most significant developments, the Council together with the other 10 healthcare Professional Boards (PBs) and Accreditation Boards, collaborated with the Ministry of Health (MOH) to launch the electronic Registration Certificate (e-RC) and electronic Practising Certificate (e-PC), collectively known as e-Certs in the Professional Registration System. This was implemented and launched in December 2021, an important milestone in the journey of digital transformation for the PBs. The healthcare PBs, MOH and GovTech around the same time worked together to separately introduce the digital PC in the Singpass app. The healthcare PBs thus had the distinction to be among the first public agencies to launch a digital PC in the Singpass app. Such initiatives have provided doctors easy and ready electronic access to their certificates within a secure system. We appreciate the staff in the Secretariat of healthcare Professional Boards (SPB), Infocomm division in MOH and GovTech who have worked hard and under the pressure of deadlines to deliver these projects in time for the year-end mass PC renewals and registration starting from January 2022.

Medical and Specialist Registration

In 2021, the total number of registered medical practitioners in Singapore grew to 16,044 from 15,430 in 2020. There were 776 newly registered medical practitioners, of whom 456 were local graduates from our three medical schools. A total of 373 new specialists were added to the specialist register. At the end of 2021, there were 6,431 registered specialists and for the first time crossed the 40% mark of the total number of doctors in Singapore. The

number of foreign-trained Singapore Citizens and Permanent Residents who returned to Singapore and registered with SMC was 217 in 2021. This was a slight increase from the 209 who returned in 2020.

Practising Certificate Renewal and Continuing Medical Education

In 2021, 9,512 fully and conditionally registered medical practitioners renewed their practising certificates (PCs). The Council also processed a total of 49,314 accreditation applications and credit claims for CME activities.

SMC Supervisory Framework

The healthcare clusters have trained more than 4,000 supervisors through their standardised training workshops. A better understanding of the supervisory objectives and a more uniform and structured supervision and assessment of our conditionally registered and temporarily registered doctors will result. We thank the trainers for their contributions.

Physician's Pledge Affirmation Ceremony

The SMC Physician's Pledge Affirmation Ceremony was held online in two sessions in February and September 2021. A total of 578 doctors took the Physician's Pledge witnessed by the Council members and invited guests. Our newly appointed Minister for Health, Mr Ong Ye Kung was SMC's guest of honour at the second Pledge Ceremony on 25 September 2021 and he addressed the doctors in his speech. The SMC Pledge is a milestone event for our medical practitioners to commit to lifelong professionalism and ethical standards in their practice.

The SMC Disciplinary Processes

The number of complaints against doctors continued to fall from 100 in 2020 to 74 in 2021, representing a decrease of 26%. In 2021, the Disciplinary Tribunals, Health Committees and Interim Orders Committees concluded 14 inquiries. Many diligent doctors, other professionals and lay members have contributed much time and energy to investigate and decide on these cases. We thank them for their commitment to this cause in ensuring the proper regulation of doctors and their practice.

SMC's Committees

On behalf of the Council, I would like to thank all members, other professionals and lay member colleagues who have voluntarily contributed to the various SMC Committees. Their unwavering support and invaluable advice have enabled the Council to carry out its work. I would like to express our sincere appreciation for their hard work and dedication throughout the year, ably supported by the Secretariat of the healthcare Professional Boards (SPB). Working together, the SMC can continue to steadfastly uphold patient safety and maintain public confidence in the medical profession.

Professor Chee Yam Cheng

President

Singapore Medical Council

Members of the Singapore Medical Council

(as at 31 December 2021)

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

Adj A/Prof Lee Cheng

Dr Leong Choon Kit

Dr Lim Ah Leng

Dr Lim Khong Jin Michael

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

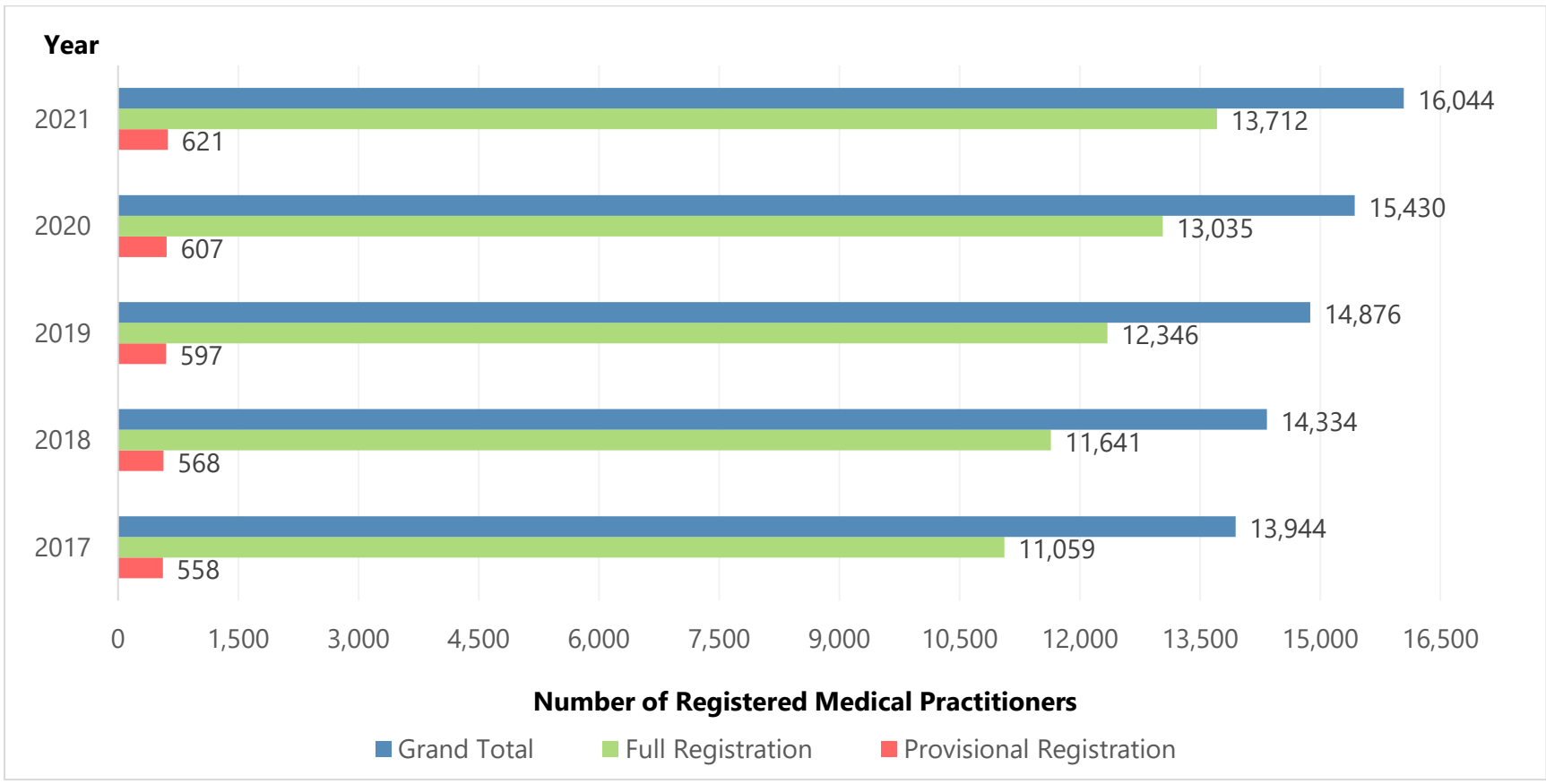
MEDICAL REGISTRATION

Number of Registered Medical Practitioners in 2021

As at 31 December 2021, the number of medical practitioners who had full, conditional and temporary[1] registration in Singapore was 15,423. This translated to a medical practitioner-to-population ratio of 1:353[2]. There were 16,044[3] registered medical practitioners holding valid practising certificates (PCs) as at 31 December 2021, including 621 medical practitioners on provisional registration.

Figure 1 provides a snapshot of the total number of medical practitioners holding full and provisional registration, from 2017 to 2021.

Figure 1: Number of Medical Practitioners on Full and Provisional Registration and Total Number of Registered Medical Practitioners (Years 2017 to 2021)



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 5,453,600 (correct as at September 2021) (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 2021, by types of registration and employment sectors.

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

Registration Types	Public Sector	Private Sector	Total
Full Registration	8,441	5,271	**13,712**
Conditional Registration	1,625	85	**1,710**
Provisional Registration	621	-	**621**
Temporary Registration*	1	-	**1**
Total	**10,688**	**5,356**	**16,044**

* 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 training[4] in the public and private sectors. Table 1-2 shows the breakdown of the total number of medical practitioners by employment sector and specialist status. Table 1-3 shows the breakdown of the total number of medical practitioners by employment sectors and registered family physician status.

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

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	5,271	1,340	261	1,216	62	291	8,441	3,373	1,018	177	577	9	117	5,271	**13,712**
Conditional Registration	28	726	3	347	2	519	1,625	-	3	-	27	-	55	85	**1,710**
Provisional Registration	440	156	7	5	13	-	621	-	-	-	-	-	-	-	**621**
Temporary Registration*	-	-	-	-	-	1	1	-	-	-	-	-	-	-	**1**
Total	**5,739**	**2,222**	**271**	**1,568**	**77**	**811**	**10,688**	**3,373**	**1,021**	**177**	**604**	**9**	**172**	**5,356**	**16,044**

* 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 Sectors and Specialist Status

Registration Types	Non-Specialist		Non-Specialist Total	Specialist		Specialist Total	Total
	Public	Private		Public	Private		
Full Registration	4,157	3,213	7,370	4,284	2,058	6,342[#]	**13,712**
Conditional Registration	1,541	80	1,621	84	5	89	**1,710**
Provisional Registration	621	-	621	-	-	-	**621**
Temporary Registration*	1	-	1	-	-	-	**1**
Total	**6,320**	**3,293**	**9,613 (59.9%)**	**4,368**	**2,063**	**6,431 (40.1%)**	**16,044 (100%)**

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

[#] 30 specialists are also registered family physicians. Amongst them, 14 are in the public sector and 16 are in the private sector.

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

Registration Type	Registered Family Physician		Registered Family Physician Total
	Public	Private	
Full Registration	680	1,616	**2,296**[#]
Conditional Registration	16	-	**16**
Total	**696**	**1,616**	**2,312**

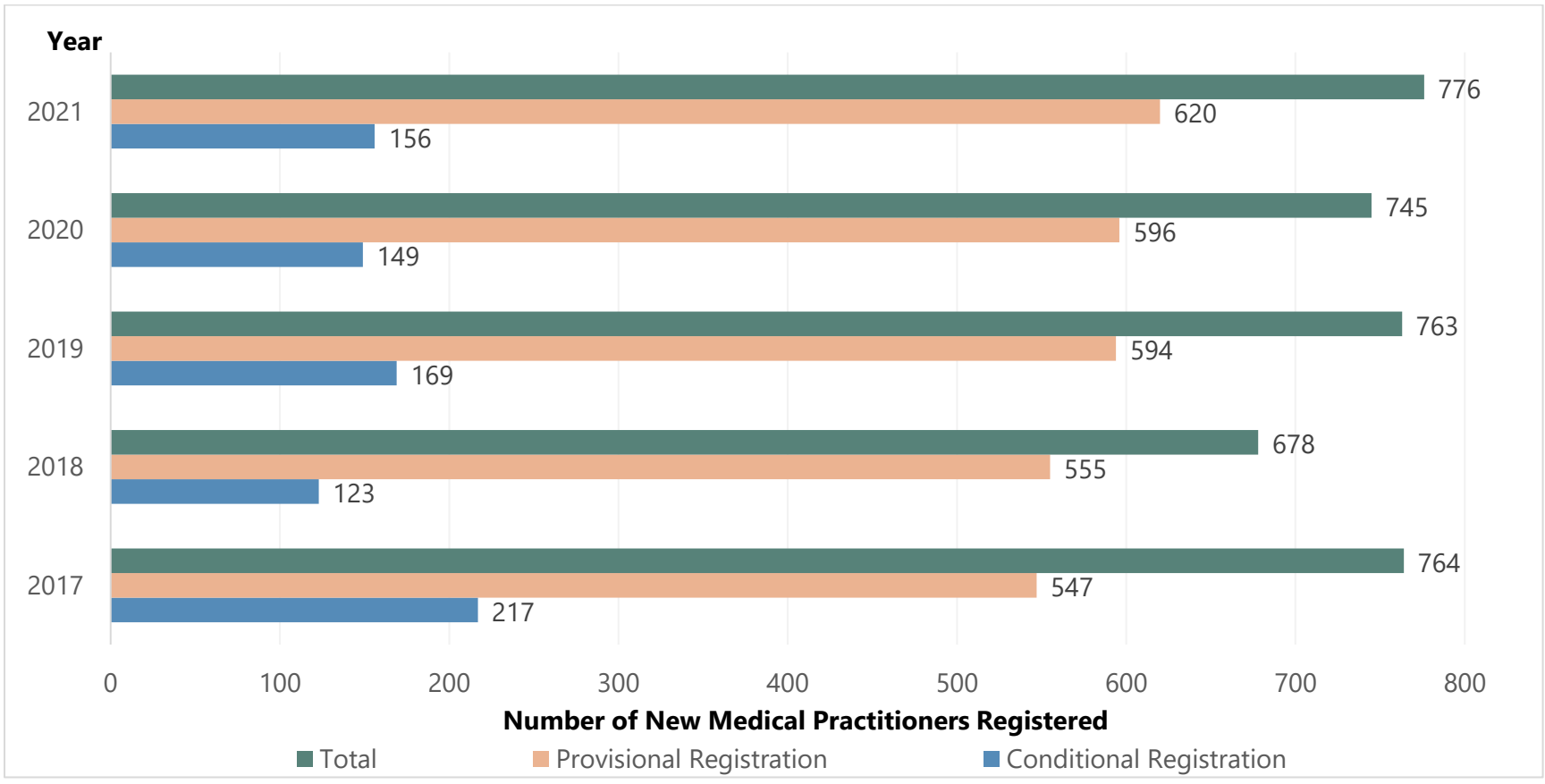
[#] 30 specialists are also registered family physicians.

New Medical Registrations in 2021

In 2021, the SMC processed 1,986 applications for registration. Of these, 890 applications were for new registrations and the remaining 1,096 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 types of registration between 2017 and 2021.

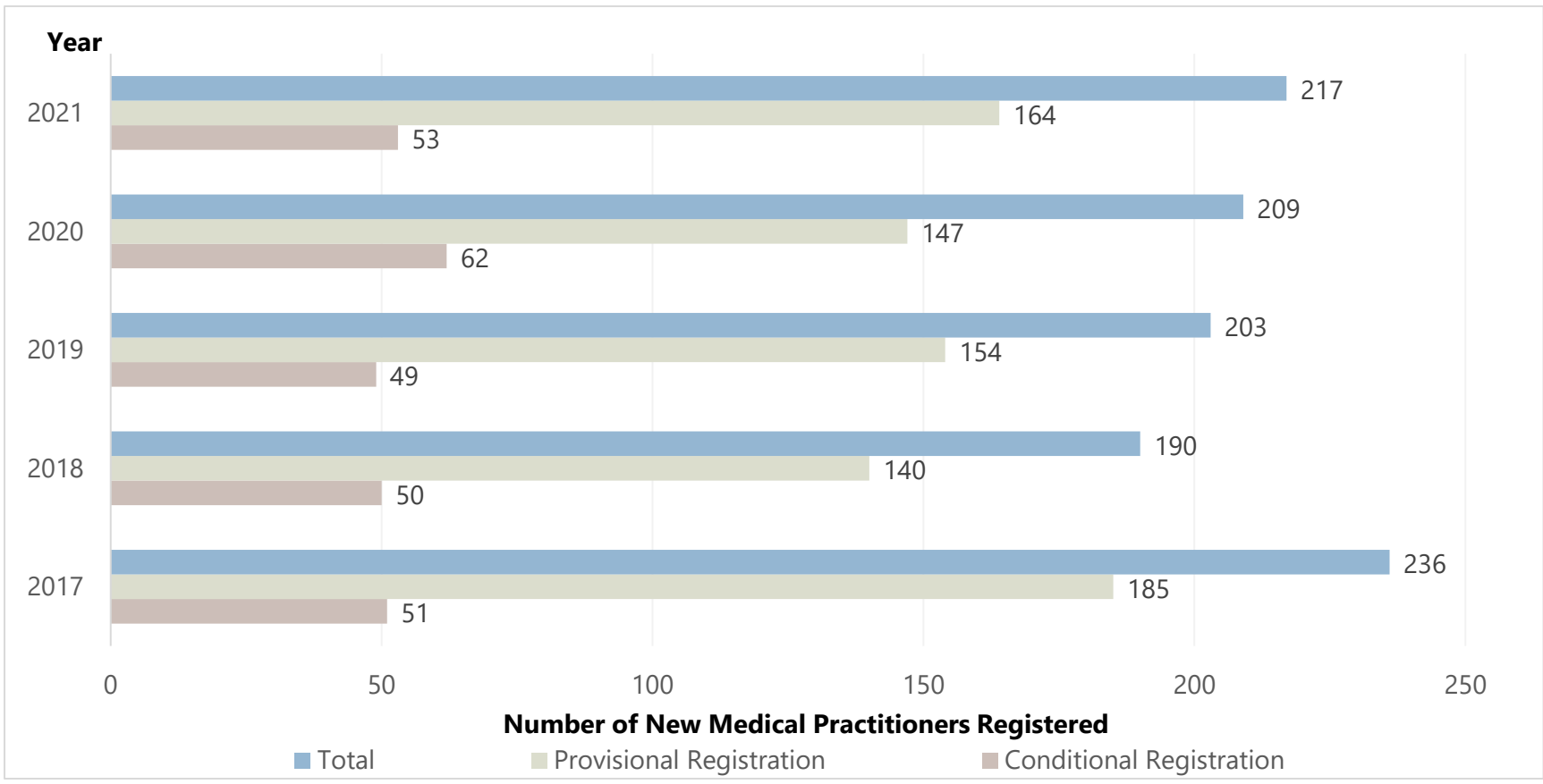
Figure 2: New Registrations[#] by Types of Registration (Years 2017 to 2021)



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

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

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



Provisional Registration

Of the 620 new medical practitioners granted provisional registration in 2021, 294 were medical graduates from the Yong Loo Lin School of Medicine, National University of Singapore; 57 were Duke-NUS Medical School graduates and 105 were Lee Kong Chian School of Medicine graduates. There were 164 graduates from foreign universities who were granted medical registration to undergo housemanship training in the public hospitals for one year.

Conditional Registration

In 2021, 156 foreign-trained medical practitioners were given conditional registration and among these, 143 were non-specialists (92%) and 13 were specialists (8%). Out of the 156 medical practitioners, 42 were Singapore Citizens (27%) and 11 were Permanent Residents (7%).

Temporary Registration

There were 70 new foreign-trained medical practitioners registered under temporary registration in 2021. They were accepted for postgraduate training/research in Singapore, and they comprised 65 Clinical Fellows, 2 Clinical Observers and 3 Clinical Research Fellows.

Specialists Register

There were 6,431[5] specialists on the Register of Specialists as at 31 December 2021. They represented 40% of the 16,044 medical practitioners registered in Singapore. The number of new specialists registered during the year was 373. The number of specialists had increased by 5.6% from 2020. The breakdown of new specialist registrations by place of training[6] and employment sectors in 2021 is shown in Table 2.

Table 2: New Specialist Registrations by Place of Training and Employment Sectors in 2021

Place of Training[6]	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Local Trained	269	74	10	353	2	1	1	4	**357**
Foreign Trained	6	2	5	13	2	-	1	3	**16**
Total	**275**	**76**	**15**	**366**	**4**	**1**	**2**	**7**	**373**

Out of the 6,431[7] specialists on the Register of Specialists, 571 had been registered in two or more specialties including sub-specialties. As at 31 December 2021, the number of specialists registered in the 10 sub-specialties were 541. 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 sectors.

[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 Sectors

Registered Specialty [35]	Public Sector		Private Sector		Total
	Number	%	Number	%	
Anaesthesiology	387	68.4	179	31.6	566
Cardiology	183	66.5	92 (1)	33.5	275 (1)
Cardiothoracic Surgery	46	73.0	17	27.0	63
Dermatology	74	50.0	74	50.0	148
Diagnostic Radiology	329	74.9	110 (2)	25.1	439 (2)
Emergency Medicine	219	93.6	15	6.4	234
Endocrinology	105 (3)	74.5	36 (1)	25.5	141 (4)
Gastroenterology	119	66.9	59 (2)	33.1	178 (2)
General Surgery	260 (1)	60.9	167	39.1	427 (1)
Geriatric Medicine	134 (5)	91.2	13	8.8	147 (5)
Haematology	67 (1)	79.8	17 (1)	20.2	84 (2)
Hand Surgery	37	69.8	16 (1)	30.2	53 (1)
Infectious Diseases	75 (2)	83.3	15	16.7	90 (2)
Internal Medicine	163 (74)	81.1	38 (13)	18.9	201 (87)
Medical Oncology	97 (1)	66.0	50	34.0	147 (1)
Neurology	98	79.7	25	20.3	123
Neurosurgery	36	64.3	20	35.7	56
Nuclear Medicine	19 (3)	63.3	11 (1)	36.7	30 (4)
Obstetrics & Gynaecology	126	35.1	233	64.9	359
Occupational Medicine	25	59.5	17	40.5	42
Ophthalmology	193	62.9	114	37.1	307
Orthopaedic Surgery	188 (1)	59.3	129	40.7	317 (1)
Otorhinolaryngology	96	57.5	71	42.5	167
Paediatric Medicine	292 (1)	62.9	172	37.1	464 (1)
Paediatric Surgery	17	68.0	8	32.0	25
Pathology	151	82.1	33	17.9	184
Plastic Surgery	40	47.1	45	52.9	85
Psychiatry	205	74.0	72	26.0	277
Public Health	81 (4)	63.3	47	36.7	128 (4)
Radiation Oncology	48	73.8	17	26.2	65
Rehabilitation Medicine	46 (1)	85.2	8	14.8	54 (1)
Renal Medicine	99	75.0	33	25.0	132
Respiratory Medicine	127 (1)	78.9	34 (1)	21.1	161 (2)
Rheumatology	62 (5)	82.7	13 (1)	17.3	75 (6)
Urology	73	60.8	47	39.2	120
Sub Total	**4,317 (102)†**	**67.8%**	**2,047 (24)**	**32.2%**	**6,364 (126)†**
Registered Sub-Specialty [10]					
Aviation Medicine	3 (13)	60.0	2 (9)	40.0	5 (22)
Intensive Care Medicine	4 (168)	100.0	(94)	0.0	4 (262)
Neonatology	2 (42)	100.0	(25)	0.0	2 (67)
Palliative Medicine	30 (31)	78.9	8 (6)	21.1	38 (37)
Sports Medicine	12 (4)	66.7	6 (7)	33.3	18 (11)
Paediatric Cardiology	(7)	0.0	(9)	0.0	(16)
Paediatric Gastroenterology	(8)	0.0	(3)	0.0	(11)
Paediatric Haematology & Oncology	(15)	0.0	(4)	0.0	(19)
Paediatric Intensive Care	(19)	0.0	(3)	0.0	(22)
Paediatric Nephrology	(9)	0.0	(3)	0.0	(12)
Sub Total	**51 (314)ϕ**	**76.1%**	**16 (160)ϕ**	**23.9%**	**67 (474)ϕ**
Total	**4,368 (390)^**	**67.9%**	**2,063 (181)^**	**32.1%**	**6,431 (571)^**

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

† There was 1 specialist with three registered specialties.

ϕ 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 62 specialists in the public sector with Rheumatology as their first specialty and 5 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 2017 to 2021. 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 Diagnostic Radiology, Anaesthesiology and Orthopaedic Surgery. In terms of percentage, Geriatric Medicine, Emergency 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 2017 to 2021)

						Comparison between 2017 and 2021	
Registered Specialty [35]	**2017**	**2018**	**2019**	**2020**	**2021**	**Increase**	**%**
Anaesthesiology	482	504	524	537	566	84	17.4%
Cardiology	228	239	253	266	276	48	21.1%
Cardiothoracic Surgery	52	56	57	56	63	11	21.2%
Dermatology	131	135	139	142	148	17	13.0%
Diagnostic Radiology	357	370	392	411	441	84	23.5%
Emergency Medicine	173	193	212	224	234	61	35.3%
Endocrinology	127	130	136	143	145	18	14.2%
Gastroenterology	142	154	159	169	180	38	26.8%
General Surgery	366	384	401	401	428	62	16.9%
Geriatric Medicine	101	115	119	132	152	51	50.5%
Haematology	73	78	82	82	86	13	17.8%
Hand Surgery	43	47	49	51	54	11	25.6%
Infectious Diseases	77	82	87	88	92	15	19.5%
Internal Medicine	237	243	261	265	288	51	21.5%
Medical Oncology	122	129	139	141	148	26	21.3%
Neurology	98	106	106	111	123	25	25.5%
Neurosurgery	46	49	50	50	56	10	21.7%
Nuclear Medicine	30	31	31	33	34	4	13.3%
Obstetrics & Gynaecology	326	336	347	350	359	33	10.1%
Occupational Medicine	41	42	43	43	42	1	2.4%
Ophthalmology	262	272	287	300	307	45	17.2%
Orthopaedic Surgery	236	260	279	300	318	82	34.7%
Otorhinolaryngology	134	141	148	157	167	33	24.6%
Paediatric Medicine	385	405	424	444	465	80	20.8%
Paediatric Surgery	25	25	25	25	25	0	0.0%
Pathology	176	176	176	180	184	8	4.5%
Plastic Surgery	69	73	76	80	85	16	23.2%
Psychiatry	240	248	254	263	277	37	15.4%
Public Health	120	125	128	128	132	12	10.0%
Radiation Oncology	58	61	63	64	65	7	12.1%
Rehabilitation Medicine	41	41	46	52	55	14	34.1%
Renal Medicine	107	116	119	121	132	25	23.4%
Respiratory Medicine	132	139	149	149	163	31	23.5%
Rheumatology	63	67	70	74	81	18	28.6%
Urology	94	102	106	113	120	26	27.7%
Registered Sub-Specialty [10]							
Aviation Medicine	28	27	27	28	27	(1)	(3.6%)
Intensive Care Medicine	221	245	254	260	266	45	20.4%
Neonatology	63	65	64	68	69	6	9.5%
Paediatric Cardiology	11	18	18	17	16	5	45.5%
Paediatric Gastroenterology	10	11	11	11	11	1	10.0%
Paediatric Haematology & Oncology	14	20	19	19	19	5	35.7%
Paediatric Intensive Care	13	19	19	20	22	9	69.2%
Paediatric Nephrology	10	10	11	12	12	2	20.0%
Palliative Medicine	57	61	68	73	75	18	31.6%
Sports Medicine	27	28	29	29	29	2	7.4%

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 Sectors

Registration Type	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Full Registration	3,178	910	196	4,284	1,694	317	47	2,058	**6,342**
Conditional Registration	23	32	29	84	-	1	4	5	**89**
Total	**3,201**	**942**	**225**	**4,368**	**1,694**	**318**	**51**	**2,063**	**6,431**

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 2021

Routes of Entry	Public Sector	Private Sector	Total
Degree / Diploma Route	652	904	**1,556**
Practice Route^	44	712	**756**
Total	**696**	**1,616**	**2,312**[#]

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

[#] 30 specialists were also registered family physicians.

Table 6B shows the breakdown of registered family physicians by employment sectors as at 31 December of each year, from 2017 to 2021.

Table 6B: Registered Family Physicians by Employment Sector (Years 2017 to 2021)

						Comparison between 2017 and 2021	
Employment Sector	**2017**	**2018**	**2019**	**2020**	**2021**	**Increase**	**%**
Public Sector	415	477	548	614	696	**281**	**67.7%**
Private Sector	1,414	1,456	1,503	1,561	1,616	**202**	**14.3%**

CONTINUING MEDICAL EDUCATION

Number of Processed Applications and Credit Claims for 2021

In 2021, the SMC processed a total of 49,314 accreditation applications and credit claims from Categories 1A, 1B, 2, 3A and 3B.

Table 7 shows the breakdown of CME activities by categories.

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

Category	Approved	Rejected / Withdrawn	Total
1A	1,742	67	1,809
1B	3,847	227	4,074
1C	1,988	347	2,335
2	1,358	201	1,559
3A	16,675	690	17,365
3B	21,856	316	22,172
Total	**47,466**	**1,848**	**49,314**

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

9,512 (98.5%) of the 9,658 fully and conditionally registered medical practitioners renewed their PCs by 31 Dec 2021. There were 146 (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	27	18.5%
Residing, Working or Studying Overseas	21	14.4%
Did Not Meet Requirement to Renew PC	66	45.2%
Others (e.g. claimed to be not aware of PC renewal exercise)	32	21.9%
Total	**146**	**100%**

Launch of Electronic and Digital Certificates for Healthcare Professional Boards

The Secretariat of healthcare Professional Boards (SPB) collaborated with the Ministry of Health (MOH) to launch the electronic Registration Certificates (e-RC) and electronic Practising Certificates (e-PC), collectively known as e-Certs, in the Professional Registration System (PRS) for all the 11 healthcare Professional Boards and Accreditation Boards in Singapore[8]. It also collaborated with MOH and GovTech to launch the digital Practising Certificates (digital PC) in the Singpass phone app. Both digital initiatives provide registered healthcare professionals and users greater access and convenience within a secure electronic network system.

(A) New Electronic Certificates in the PRS

The e-Certs for SMC were successfully launched online in December 2021. Prior to the launch, SPB had worked diligently with MOH and its appointed IT vendor over many months to test and ensure system stability and smooth transition to the e-Certs in PRS. A total of 9,518 e-PCs were issued to registered doctors upon successful renewal of their PC for January 2022. In December 2021, 101 e-RCs /e-PCs were also issued for new or conversion of registration applications. With the implementation of e-Certs, SMC stopped issuing hardcopy certificates. All past hardcopy certificates, however, remain valid and recognised by SMC if they are not expired, cancelled or removed. Those hardcopy certificates will not be converted to the electronic form in the PRS.

Security Features

The e-Certs can be accessed by doctors in the PRS on the SMC website only through their personal Singpass login. They are embedded with security features to ensure the integrity and authenticity of the certificates and to reduce the risk of tampering. The e-Certs can be downloaded in pdf format to send to overseas registration authorities, employers and HR departments.

---

[8] 11 healthcare Professional Boards and Accreditation Boards in Singapore

1. Allied Health Professions Council (AHPC)
2. Optometrists and Opticians Board (OOB)
3. Singapore Dental Council (SDC)
4. Singapore Medical Council (SMC)
5. Singapore Nursing Board (SNB)
6. Singapore Pharmacy Council (SPC)
7. Traditional Chinese Medicine Practitioners Board (TCMPB)
8. Dental Specialists Accreditation Board (DSAB)
9. Specialists Accreditation Board (SAB)
10. Family Physicians Accreditation Board (FPAB)
11. Pharmacy Specialists Accreditation Board (PSAB)

(B) New Digital Practising Certificate in the Singpass app

Shortly after the launch of the e-Certs, all registered healthcare professionals with a valid PC can also digitally access and view their PC in the Singpass app under the “My Cards” section alongside the digital NRIC and digital Driving Licence. This collaboration with MOH and GovTech provides even greater convenience to more than 75,000 registered healthcare professionals who hold a valid PC. They can now directly access their PC information through the Singpass app in a smartphone. The digital PC of healthcare professionals who are suspended, off-register or holding an expired PC, however, will not be shown in the Singpass app.

Supervision of Conditionally and Temporarily Registered Doctors

The SMC Supervisory Framework for conditionally and temporarily registered doctors enables the supervision and assessments of performance of these doctors. The supervisors are required to submit regular supervisory assessment reports (ARs) of their supervisees at the end of each clinical posting in the institution, or at intervals of 3 months, 6 months or 12 months based on the level of supervision.

Supervisors are trained in the institutions by experienced trainers who have undergone SMC's common training programme on SMC Supervisory Framework. Over the past two years, the programme has successfully trained more than 4,000 supervisors approved under the SMC Supervisory Framework to enable supervision and assessment in a consistent manner.

In 2021, SMC simplified the performance rating in the ARs by removing the "Outstanding" rating and restricting the assessment to three ratings i.e. "Satisfactory", "Borderline" or "Unsatisfactory". SMC also identified six attributes in the ARs for the supervisor to evaluate whether the doctor has the necessary fundamental qualities to practise independently and whether the doctor is likely to be safe and poses little risk of harm to patients.

a.	The ability to self-identify deficiencies in medical knowledge, together with the ability and motivation to acquire new or updated knowledge so as to keep current.
b.	The ability to create positive patient-doctor relationships that prioritise patients' best interests and promote good clinical outcomes.
c.	Good practical skills, the ability to self-identify skill deficiencies, together with the ability and motivation to improve or acquire new skills.
d.	Professionalism in practice, with high standards of medical ethics and morality.
e.	Possessing insight about deficiencies in clinical capability and the ability to make sound judgments as to when to seek help or refer patients to other doctors.
f.	Integrity, honesty, diligence and reliability

Consecutive assessments in the course of the doctor's supervised practice enable SMC to assess the doctor's ability to practise safely and independently. Having consistent, satisfactory performance and progress in each level of supervision (at least L2 supervision) are necessary requirements for doctors to be eligible to apply for full registration.

PROFESSIONAL CONDUCT

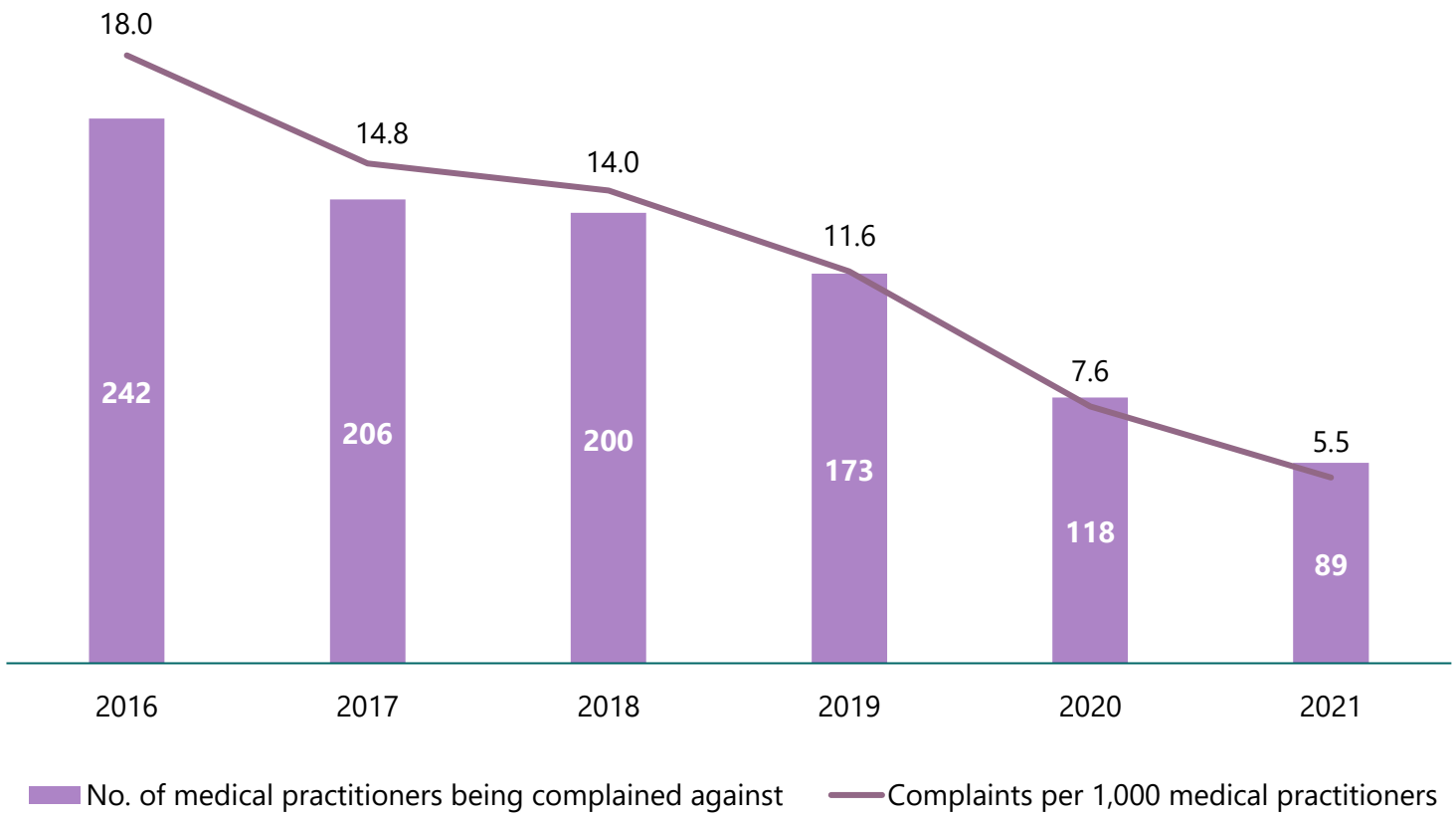
Complaints Lodged with the Medical Council

The Medical Council received 74 new complaints against 89 medical practitioners in 2021, compared to 100 new complaints against 118 medical practitioners in 2020.

In 2021, the Medical Council processed a total of 170 complaints, of which 96 complaints were adjourned or carried over from past years and 74 were received in 2021. Most of the complaints (167) were referred to Complaints Committees (CCs), one was referred directly to a Disciplinary Tribunal (DT) for formal inquiry following conviction in Court and two were referred directly to Health Committees (HCs).

Figure 3 shows the number of medical practitioners who received complaints during the period of 2016 to 2021. Over the past six years, the number of complaints per 1,000 doctors have steadily declined.

Figure 3: Number of Medical Practitioners complained against from 2016 to 2021



Out of the 167 complaints reviewed by CCs in 2021, 72 were concluded, seven were withdrawn or discontinued and 88 were adjourned to 2022. Of the 72 concluded cases, 34 were dismissed, 17 were given letters of advice, 11 were issued letters of warning, two were successfully resolved through mediation, and seven were referred by CCs to DTs and one to a HC for a formal inquiry.

Figure 4 shows the detailed breakdown of the 167 complaints reviewed by CCs in 2021.

Figure 4: Breakdown of Complaints Reviewed by CCs in 2021

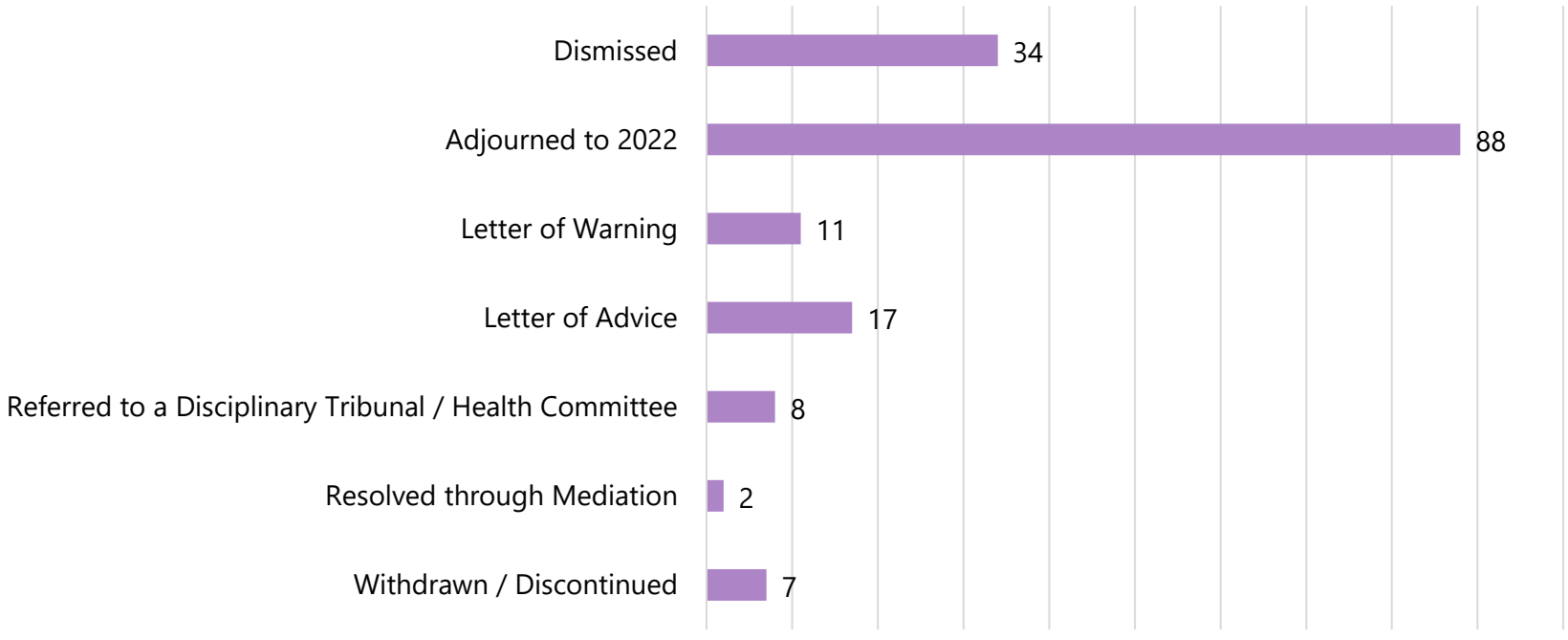


Table 9 sets out more details of the complaints processed by the Medical Council in 2021.

Table 9: Categories of Complaints Processed in 2021 including complaints carried over from 2017, 2018, 2019 and 2020 to 2021

Categories of Complaints based on Key Allegations[+]	Complaints in 2017, 2018, 2019 and 2020 carried over to 2021*	Complaints received in 2021	Complaints received from 2017 to 2021	CC Outcomes							Directly referred to a DT	Directly referred to a HC
				No Formal Inquiry					Referred to a DT / HC	Adjourned to 2022		
				Withdrawn / Discontinued	Dismissed	Mediation	Letter of Advice	Letter of Warning				
(A) Breach of advertising guidelines	1	4	5	-	-	-	-	1	-	4	-	-
(B) Breach of Guidelines on Aesthetic Practice	2	1	3	-	-	-	-	-	-	3	-	-
(C) Breach of medical confidentiality	-	1	1	-	1	-	-	-	-	-	-	-
(D) Delay in treatment	2	1	3	-	-	-	-	-	-	3	-	-
(E) Excessive / Inappropriate prescription of drugs	12	17	29	1	2	-	-	-	2	24	-	-
(F) False / Inappropriate certification	4	1	5	-	-	-	-	-	-	5	-	-
(G) Misdiagnosis	14	8	22	1	7	1	3	1	-	9	-	-
(H) No / Inappropriate / Inadequate Informed consent	9	4	13	1	4	-	4	-	-	4	-	-
(I) Non-evidence-based practices / Practices not generally accepted by the profession	-	1	1	-	-	-	-	-	-	1	-	-
(J) Outrage of modesty / Sexual relationship with patient / Other sexual offences	5	2	7	1	2	-	-	-	-	4	-	-
(K) Overcharging / Improper charging	5	5	10	1	3	-	1	1	2	2	-	-
(L) Professional negligence / Incompetence	14	5	19	-	3		5	1	1	9	-	-
(M) Providing false or misleading information / False declaration	5	2	7	1	2	-	-	-	1	3	-	-
(N) Rudeness / Attitude / Communication issues	17	17	34	3	12	1	6	2	-	10	-	-
(O) Unnecessary / Inappropriate treatment	20	12	32	-	8	-	3	3	1	17	-	-
(P) Other complaints	12	6	18	1	3		1	4	2	4	1	2
(Q) Conviction in Court	1	1	2	1	-	-	-	1	-	-	-	-
Total	**123[+]**	**88[+]**	**211[+]**	**11[+]**	**47[+]**	**2**	**23[+]**	**14[+]**	**9[+]**	**102[+]**	**1**	**2**
Percentage	-	-	**100.0%**	**5.2%**	**22.3%**	**0.9%**	**10.9%**	**6.6%**	**4.3%**	**48.3%**	**0.5%**	**0.9 %**

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

* The above table includes four uncompleted complaints from the year 2017 which were carried over to 2021. For these complaints, only the main category of the complaint was assigned to each case. The categories were namely (i) excessive / inappropriate prescription of drugs; (ii) outrage of modesty / sexual relationship with patients / other sexual offences; (iii) professional negligence / incompetence; and (iv) unnecessary / inappropriate treatment. Of these four complaints, one was completed in 2021 and three were carried over to 2022.

Formal Inquiries

A total of 14 disciplinary inquiries[9] were reviewed and concluded by DTs, HCs and Interim Orders Committees (IOCs) in 2021.

The 14 inquiries are summarised in Table 10 below.

Table 10: Summary of Inquiries and Appeals in 2021

Nature of Complaint	Inquiries concluded in 2021	Charges Withdrawn / Disciplinary Proceedings Discontinued	Restricted Practice / Conditional Registration	Suspension	Censure & Suspension	Censure, Fine & Suspension	Removed from Register
(A) Breach of SMC Code of Ethics	3	1	-	-	-	2	-
(B) Conviction in Court	2	1	-	-	-	-	1
(C) Conviction in Court (Outrage of Modesty)	3	-	-	-	2	-	1
(D) Fitness to Practise	5	-	3	2	-	-	-
(E) Excessive / Inappropriate Prescription of Drugs	1	-	-	-	1	-	-
Total	**14**	**4**	**3**	**2**	**3**	**2**	**2**
Percentage	**100.0%**	**28.6%**	**21.4%**	**14.3%**	**21.4%**	**14.3%**	**14.3%**

The completed disciplinary / health committees' inquiries concluded in 2021 are briefly summarised below. The detailed Grounds of Decision for these disciplinary / health committee inquiries can be found on the SMC's website.

[9] Out of the 14 cases concluded, three inquiries were held by HCs and two inquiries were held by IOCs. Of the nine inquiries concluded by DTs, one case was discontinued following SMC's decision to withdraw the charges after considering written representations from the medical practitioner, and the other case was discontinued following the demise of the medical practitioner. Summaries of the two cases are not provided as the DT proceedings were discontinued. Due to medical confidentiality, HCs' Grounds of Decisions are not published.

(A) Breach of SMC Ethical Code and Ethical Guidelines

Cases 1 and 2 | Dr HTW

Dr HTW was referred by two different CCs for formal disciplinary inquiries. One DT was then constituted to preside over the inquiry against Dr HTW for the two CC cases. Dr HTW pleaded guilty to a single charge of attempting to supply *Cialis* to a member of the public who was not a patient under his care and without a proper clinical consultation to obtain clear medical grounds as a basis for the prescription. The remaining one charge was taken into consideration for the purposes of sentencing.

DT's decision:

- Dr HTW be suspended from practice for a period of five months
- Dr HTW be fined $2,000
- Dr HTW be censured
- Dr HTW to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr HTW 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 TSJC

Dr TSJC was referred to a DT for a formal inquiry pursuant to section 39(4) of the Medical Registration Act (MRA), in respect to his conviction in Court wherein he was sentenced to three years, six months, and two weeks' imprisonment and four strokes of the cane and given a fine of $4,000 for voluntarily causing grievous hurt and wrongful confinement and pleading guilty to voluntary causing hurt on two other occasions. Dr TSJC pleaded guilty to the four charges preferred against him under section 53(1)(*b*) of the MRA.

DT's decision:

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

(C) Conviction in Court (Outrage of Modesty)

Case 4 | Dr SCS

Dr SCS was referred to a DT for a formal inquiry pursuant to section 39(4) of the MRA, in respect of him being convicted in the State Courts for twenty counts of the offence of intruding upon the privacy of unknown females with the intention to insult their modesty (by using his mobile phone to record upskirt images), punishable under section 509 of the Penal Code, and possession of three obscene films in contravention of section 30(2) of the Films Act. Dr SCS pleaded guilty to the charge in relation to his conviction in Court of the offences implying a defect in character which makes him unfit for the medical profession under section 53(1)(*b*) of the MRA.

DT's decision:

- Dr SCS be suspended from practice for a period of 14 months
- Dr SCS be censured
- Dr SCS commit to continue his follow-up psychiatric treatment with the clinic at the IMH National Addiction Management Services and to monitor progress and endorse a revision of his diagnosis, until full recovery from his persistent or major depressive disorder, voyeuristic disorder (video voyeurism) and Compulsive Sexual Behaviour Disorder
- Dr SCS to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr SCS to pay the costs and expenses of the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

Case 5 | Dr GTMA

Dr GTMA was referred to a DT for a formal inquiry pursuant to section 39(4) of the MRA, in relation to his conviction in the State Courts for multiple offences under the Penal Code (Cap. 224) and the Films Act (Cap. 107) relating to voyeurism where, inter alia, he took photographs and obscene films of male victims in a toilet. Dr GTMA was sentenced to six weeks' imprisonment and a fine of $14,900 by the State Courts. Dr GTMA pleaded guilty to 16 charges preferred against him under section 53(1)(*b*) of the MRA, for having been convicted of offences implying a defect in character which makes him unfit for the medical profession.

DT's decision:

- Dr GTMA be suspended from practice for a period of nine months
- Dr GTMA be censured

- Dr GTMA to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct
- Dr GTMA to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Dr GTMA to work with a psychiatrist of his choice during the period of suspension and if required by the appointed psychiatrist, beyond the suspension period, with a view to addressing the behaviour detailed in the charges
- Grounds of Decision be published

Case 6 | Dr CBW

Dr CBW was referred to a DT for a formal inquiry pursuant to section 39(4) of the MRA in respect of his convictions in Court of four counts of the offence of intruding upon the privacy of women with the intention to insult their modesty, an offence punishable under section 509 of the Penal Code (Cap. 224, 2008 Rev Ed). Dr CBW was sentenced to 36 months' imprisonment. Dr CBW pleaded to a single charge preferred against him in relation to his conviction in Court of the offences implying a defect in character which makes him unfit for the medical profession under section 53(1)(*b*) of the MRA.

DT's decision:

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

(D) Fitness to Practise

Case 7 | Dr A

This HC inquiry arose out of information referred to the SMC that Dr A was suffering from severe Major Depressive Disorder and was unfit to take on the role of a General Practitioner in National Service. The matter was referred to a HC for consideration on whether Dr A's fitness to practise was impaired by reason of his mental condition. Having considered the matter, the HC concluded that the fitness of Dr A to practise was impaired by reason of his medical condition.

The HC ordered that Dr A's name be removed from Part 1 of the Register of Medical Practitioners (the "Register") and that he be registered as a medical practitioner with conditional registration ("C-Reg") in Part II of the Register for a period of at least 36 months. The HC did not make any orders as to costs.

Case 8 | Dr B

This HC inquiry arose out of information referred to the SMC that Dr B's Schizophrenia was assessed to have relapsed during her admission to the Institute of Mental Health. The matter was referred to a HC for consideration on whether Dr B's fitness to practise was impaired by reason of her mental condition. Having considered the matter, the HC concluded that the fitness of Dr B to practise was impaired by reason of her medical condition.

The HC ordered that Dr B's name be removed from Part 1 of the Register and be registered instead as a medical practitioner with conditional registration in Part II of the Register. The HC further ordered that Dr B's C-Reg in Part II of the Register be suspended until 30 November 2021 and that upon expiry of the period of suspension, Dr B's C-Reg in Part II of the Register be reinstated with conditions. The HC did not make any orders as to costs.

Case 9 | Dr C

The HC inquiry arose out of information referred to the SMC that Dr C was treated for Opioid-induced leuko-encephalopathy with cognitive impairment as well as Opioid Use Disorder which rendered him unfit to practise. The matter was referred to a HC for consideration on whether Dr C's fitness to practise was impaired by reason of his medical condition. Having considered the matter, the HC concluded that Dr C's fitness to practise as a registered medical practitioner was impaired by reason of his medical condition.

The HC ordered that Dr C's name be removed from Part I of the Register of Medical Practitioners and be registered as a medical practitioner with Conditional Registration in Part II of the Register. The HC further ordered that Dr C's C-Reg in Part II of the Register be suspended for a period of 12 months and upon expiry of the period of suspension, Dr C's conditional registration in Part II of the Register shall be reinstated subject to the conditions imposed. The HC did not make any orders as to costs.

(E) Excessive / Inappropriate Prescription of Drugs

Case 10 | Dr EU

Dr EU was referred by a CC for a formal inquiry by a DT. He pleaded guilty to 22 alternative charges of professional misconduct by reason of his conduct amounting to such serious negligence that it had objectively portrayed an abuse of the privileges of being registered as a medical practitioner. The 22 alternative charges were in relation to Dr EU's inappropriate prescribing practice of benzodiazepines or other hypnotics, and inadequate record keeping for 13 patients.

DT's decision:

- Dr EU be suspended from practice for a period of ten months
- Dr EU be censured
- Dr EU to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr EU 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

FINANCIAL STATEMENTS

SINGAPORE MEDICAL COUNCIL

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

FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2022

CONTENTS **PAGE**

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

STATEMENT BY THE COUNCIL'S MANAGEMENT
For the financial year ended 31 March 2022

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 2022, 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 Members of Council:

Prof. Chee Yam Cheng
President

Prof. Pang Weng Sun
Chairman, Finance Committee

Singapore

Date: 23 June 2022

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 2022

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 as at **31 March 2022**, the statement of comprehensive income, statement of changes in fund and statement of cash flows 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"), the Medical Registration Act Chapter 174 (the "Act") and Statutory Board Financial Reporting Standards ("SB-FRSs") so as to present fairly, in all material respects, the state of affairs of the Council as at **31 March 2022** and the results, changes in fund and cash flows of the Council for the year ended on that date.

Basis for Opinion

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

Other Matter

The financial statements of the Council for the financial year ended 31 March 2021 were audited by another firm of auditors who expressed an unmodified opinion on those statements on 8 July 2021.

Other Information

Management is responsible for other information. The other information comprises the Statement by the Council's Management set out on page 1.

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, 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.

Chartered Accountant SINGAPORE | Accredited Training Organisation
CPA AUSTRALIA | RECOGNISED EMPLOYER PARTNER
APPROVED EMPLOYER ACCA Trainee Development - Gold

ASSURANCE PARTNERS LLP
PUBLIC ACCOUNTANTS AND CHARTERED ACCOUNTANTS OF SINGAPORE
140 Paya Lebar Road #05-16 AZ@Paya Lebar Singapore 409015
Tel: +65 6702 3178 Fax: +65 6702 3038
Email: mail.assurancepartners.sg
UEN No: T15LL0352C

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 2022

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, the Act and SB-FRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

A statutory board is constituted based on its constitutional act and its dissolution requires Parliament's approval. In preparing the financial statements, management is responsible for assessing the 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.

Chartered Accountant SINGAPORE | Accredited Training Organisation

CPA AUSTRALIA | RECOGNISED EMPLOYER PARTNER

APPROVED EMPLOYER ACCA Trainee Development - Gold

ASSURANCE PARTNERS LLP
PUBLIC ACCOUNTANTS AND CHARTERED ACCOUNTANTS OF SINGAPORE
140 Paya Lebar Road #05-16 AZ@Paya Lebar Singapore 409015
Tel: +65 6702 3178 Fax: +65 6702 3038
Email: mail.assurancepartners.sg
UEN No: T15LL0352C

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 2022

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

- 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 Requirement

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 have been kept, including records of all assets of the Council whether purchased, donated or otherwise.

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.

Chartered Accountant SINGAPORE | Accredited Training Organisation

CPA AUSTRALIA | RECOGNISED EMPLOYER PARTNER

APPROVED EMPLOYER ACCA Trainee Development - Gold

ASSURANCE PARTNERS LLP
PUBLIC ACCOUNTANTS AND CHARTERED ACCOUNTANTS OF SINGAPORE
140 Paya Lebar Road #05-16 AZ@Paya Lebar Singapore 409015
Tel: +65 6702 3178 Fax: +65 6702 3038
Email: mail.assurancepartners.sg
UEN No: T15LL0352C

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 2022

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 Council's internal control. Because of the inherent limitations in any accounting and internal control system, non-compliances may nevertheless occur and not be detected.

Assurance Partners LLP
Public Accountants and Chartered Accountants

Singapore

Date: 23 June 2022

Chartered Accountant SINGAPORE | Accredited Training Organisation
CPA AUSTRALIA | RECOGNISED EMPLOYER PARTNER
APPROVED EMPLOYER ACCA Trainee Development - Gold

ASSURANCE PARTNERS LLP
PUBLIC ACCOUNTANTS AND CHARTERED ACCOUNTANTS OF SINGAPORE
140 Paya Lebar Road #05-16 AZ@Paya Lebar Singapore 409015
Tel: +65 6702 3178 Fax: +65 6702 3038
Email: mail.assurancepartners.sg
UEN No: T15LL0352C

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

STATEMENT OF COMPREHENSIVE INCOME
For the financial year ended 31 March 2022

	Note	**2022**	2021
		S$	S$
Income			
Administrative income		**4,493**	4,493
Applications fees		**742,100**	752,500
Interest income		**16,115**	51,084
Practising certificates		**7,311,343**	7,083,873
Other fees		**108,435**	142,520
Total income		**8,182,486**	8,034,470
Less: Operating Expenses			
Computer operations and maintenance		**532,984**	626,574
Depreciation of property, plant and equipment	4	**375,697**	504,441
Employee compensation	11	**8,152,233**	6,046,344
Expert witness fee incurred for disciplinary proceedings		**179,317**	245,419
Honorarium		**153,400**	123,300
Legal expenses for disciplinary proceedings (net)	12	**977,935**	400,397
Rental		**12,020**	16,651
Shared service cost		**716,770**	659,020
Other operating expenses	13	**2,715,952**	2,445,549
Total operating expenses		**13,816,308**	11,067,695
Less: Finance cost			
Interest on lease liabilities	14	**68,472**	50,127
Deficit before grant and contribution to consolidated fund		**(5,702,294)**	(3,083,352)
Grants			
Grants received/receivables from Ministry of Health	21	**5,589,377**	4,207,137
Contribution to consolidated fund		**-**	-
Net (deficit)/surplus for the financial year, representing total comprehensive (loss)/income for the financial year		**(112,917)**	1,123,785

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

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

STATEMENT OF FINANCIAL POSITION
As at 31 March 2022

	Note	**2022** **S$**	2021 S$
ASSETS			
Non-current assets			
Property, plant and equipment	4	**1,380,241**	1,668,079
Current assets			
Prepayments		**69,685**	63,712
Other receivables	5	**6,544,969**	3,762,718
Bank balances	6	**10,083,554**	10,162,149
		16,698,208	13,988,579
TOTAL ASSETS		**18,078,449**	15,656,658
LIABILITIES AND FUND			
Non-current liabilities			
Fees received in advance	7	**3,081,953**	1,767,445
Lease liabilities	10	**304,397**	1,003,145
		3,386,350	2,770,590
Current liabilities			
Fees received in advance	7	**6,335,306**	5,689,807
Grant received in advance	8	**162,202**	162,202
Other payables	9	**2,661,430**	1,423,644
Lease liabilities	10	**698,748**	663,085
		9,857,686	7,938,738
Fund			
Accumulated fund		**4,834,413**	4,947,330
TOTAL LIABILITIES AND FUND		**18,078,449**	15,656,658

The accompanying notes form an integral part of these 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 2022

	Accumulated fund S$
2022	
As at 1 April 2021	4,947,330
Net deficit for the financial year, representing total comprehensive loss for the financial year	(112,917)
As at 31 March 2022	**4,834,413**
2021	
As at 1 April 2020	3,823,545
Net surplus for the financial year, representing total comprehensive income for the financial year	1,123,785
As at 31 March 2021	4,947,330

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

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

STATEMENT OF CASH FLOWS
For the financial year ended 31 March 2022

	Note	**2022** **S$**	2021 S$
Cash flows from operating activities			
Deficit before grant and contribution to consolidated fund		**(5,702,294)**	(3,083,352)
Adjustments for:			
Depreciation for property, plant and equipment	4	**673,650**	504,441
Interest income		**(16,115)**	(51,084)
Interest expense	14	**68,472**	50,127
Gain on disposal of property, plant and equipment		**(175)**	-
Operating cash flows before working capital changes		**(4,976,462)**	(2,579,868)
Changes in working capital:			
Prepayments		**(5,973)**	208
Other receivables		**(52,616)**	(1,008,986)
Fees received in advance		**1,960,007**	(1,447,173)
Other payables		**887,449**	149,794
Cash used in operations		**(2,187,595)**	(4,886,025)
Interest received		**13,451**	51,084
Net cash used in operating activities		**(2,174,144)**	(4,834,941)
Cash flows from investing activities			
Proceeds from disposal of property, plant and equipment		**175**	-
Acquisition of property, plant and equipment		**(35,475)**	-
Net cash used in investing activities		**(35,300)**	-
Cash flows from financing activities			
Grant received from Ministry of Health		**2,862,406**	4,207,137
Interest paid		**(68,472)**	(50,127)
Payment of principal portion of lease liabilities	10	**(663,085)**	(482,789)
Net cash generated from financing activities		**2,130,849**	3,674,221
Net decrease in cash and cash equivalents		**(78,595)**	(1,160,720)
Cash and cash equivalents at 1 April		**10,162,149**	11,322,869
Cash and cash equivalents at 31 March	6	**10,083,554**	10,162,149

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

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

1. General

The Singapore Medical Council (the "Council") is a statutory board under Ministry of Health in Singapore and was constituted under The Medical Registration Act, Chapter 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;
(g) to determine and regulate standards of practice and the competence of registered medical practitioners within medical profession;
(h) to provide administrative services to other bodies (whether corporate or unincorporate) responsible for the regulation of healthcare professionals; and
(i) 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 2022 were authorised for issue by the Members of Council on the date of the Statement by the Council's Management.

2. Summary of significant accounting policies

(a) 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.

(b) Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial period except that in the current financial year, the Council has adopted all the new and amended standards which are relevant to the Council and are effective for annual financial periods beginning on or after 1 January 2021. The adoption of these standards did not have any material effect on the financial performance or position of the Council.

2. Summary of significant accounting policies (continued)

(c) Standards issued but not yet effective

The Council has not adopted the following standards applicable to the Council that have been issued but not yet effective:

Description	*Effective for annual periods beginning on or after*
Amendments to SB-FRS 16 *Property, Plant and Equipment*: Proceeds before Intended Use	1 January 2022
Amendments to SB-FRS 37 *Provisions, Contingent Liabilities and Contingent Assets*: Onerous Contracts – Cost of Fulfilling a Contract	1 January 2022
Annual Improvements to SB-FRSs 2018-2020	1 January 2022
Amendments to SB-FRS 1 *Presentation of Financial Statements*: Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to SB-FRS 1 *Presentation of Financial* and FRS Practice Statement 2 *Making Materiality Judgements*: Disclosure of Accounting Policies	1 January 2023
Amendments to SB-FRS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*: Definition of Accounting Estimates	1 January 2023

Those charged with governance expects that the adoption of the standards above will have no material impact on the financial statements in the year of initial application.

(d) 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 (S$), which is the Council's functional currency.

(e) 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.

2. Summary of significant accounting policies (continued)

(e) Property, plant and equipment (continued)

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 prope1ty, plant and equipment are as follows:

	Estimated Useful lives
Computer systems and software	3 years
Office equipment	3 years
Furniture and fittings	8 years
Leased premises	20 - 36 moths

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.

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

(f) 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. Summary of significant accounting policies (continued)

(g) Financial instruments

(i) Financial assets

Initial recognition and measurement

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

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

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

Subsequent measurement

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amo11ised 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.

(ii) Financial liabilities

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.

2. Summary of significant accounting policies (continued)

(g) Financial instruments (continued)

(ii) Financial liabilities (continued)

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.

(h) 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.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

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.

(i) Cash and cash equivalents

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

(j) 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.

2. Summary of significant accounting policies (continued)

(j) Provisions (continued)

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.

(k) 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.

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.

(l) 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.

2. Summary of significant accounting policies (continued)

(l) Government grants (continued)

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.

(m) 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.

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(f).

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

Lease liabilities

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.

2. Summary of significant accounting policies (continued)

(m) Leases (continued)

Lease liabilities (continued)

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 liabilities are presented in Note 10 to the financial statements.

(n) 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.

(o) 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. Summary of significant accounting policies (continued)

(p) Contingencies

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

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

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

3. Significant accounting judgements and estimates

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

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 S$	Office equipment S$	Furniture and fittings S$	Renovation in progress S$	Leased premises S$	Total S$
Cost						
At 1 April 2020	59,952	59,816	850,864	-	1,088,549	2,059,181
Additions	-	-	-	-	1,433,096	1,433,096
At 31 March 2021	59,952	59,816	850,864	-	2,521,645	3,492,277
Additions	-	-	-	385,812	-	385,812
Disposals	-	-	(26,628)	-	-	(26,628)
Write off	(257)	(2,015)	(399,781)	-	-	(402,053)
At 31 March 2022	**59,695**	**57,801**	**424,455**	**385,812**	**2,521,645**	**3,449,408**
Accumulated depreciation						
At 1 April 2020	59,952	59,816	823,488	-	376,501	1,319,757
Depreciation for the year	-	-	9,449	-	494,992	504,441
At 31 March 2021	59,952	59,816	832,937	-	871,493	1,824,198
Depreciation for the year	-	-	7,807	-	665,843	673,650
Disposals	-	-	(26,628)	-	-	(26,628)
Write off	(257)	(2,015)	(399,781)	-	-	(402,053)
At 31 March 2022	**59,695**	**57,801**	**414,335**	**-**	**1,537,336**	**2,069,167**
Carrying amount						
At 31 March 2022	-	-	**10,120**	**385,812**	**984,309**	**1,380,241**
At 31 March 2021	-	-	17,927	-	1,650,152	1,668,079

Leased premised is disclosed in Note 15(a).

During the financial year, the Council acquired property, plant and equipment with an aggregate cost S$385,812 (2020: S$Nil) of which S$350,337 (2020: S$Nil) remain payable as at reporting period. The cash outflow on acquisition of property, plant and equipment amounted to S$35,475 (2020: S$Nil).

4. Property, plant and equipment (continued)

	2022 **S$**	2021 S$
Depreciation for the year	**673,650**	504,441
Less: Shared expenses to related parties in relation to leased premises	**(297,953)**	-
Depreciation in statement of comprehensive income	**375,697**	504,441

5. Other receivables

	2022 **S$**	2021 S$
Amount due from related parties	**6,355,175**	3,371,474
Deposits	**185,771**	263,232
Interest receivables	**4,023**	1,359
Sundry receivables	**-**	126,653
	6,544,969	3,762,718

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

6. Bank balances

	2022 **S$**	2021 S$
Cash at banks	**5,088,733**	5,180,779
Fixed deposits	**4,994,821**	4,981,370
	10,083,554	10,162,149

Fixed deposits were placed with banks for a period of 12 months (2021: 1 to 12 months) and bear interest ranging from 0.05% to 1.40% (2021: 0.09% to 0.38%) per annum.

The banker has the right to set-off against the bank facilities provided to the Council which amounted to S$102,166 (2021: S$102,166).

7. Fees received in advance

	2022 **S$**	2021 S$
Practising certificate fees received:		
- due within 12 months	**6,335,306**	5,689,807
- due more than 12 months	**3,081,953**	1,767,445
	9,417,259	7,457,252

8. Grant received in advance

	2022 **S$**	2021 S$
At beginning and 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

	2022 **S$**	2021 S$
Accruals	**1,055,761**	540,660
Amount due to related parties	**78,443**	192,340
Sundry payables	**1,527,226**	690,644
	2,661,430	1,423,644

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

10. Lease liabilities

	2022 **S$**	2021 S$
Current	**698,748**	663,085
Non-current	**304,397**	1,003,145
	1,003,145	1,666,230

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

	1 April 2021	**Cash flows**	**Non-cash changes**			**31 March 2022**
			Acquisition	**Accretion of interest**	**Other**	
	S$	**S$**	**S$**	**S$**	**S$**	**S$**
Lease liabilities						
- current	663,085	(731,557)	-	68,472	698,748	698,748
- non-current	1,003,145	-	-		(698,748)	304,397
	1,666,230	(731,557)	-	68,472	-	1,003,145

10. Lease liabilities (continued)

	1 April 2020	Cash flows	Non-cash changes			31 March 2021
			Acquisition	Accretion of interest	Other	
	S$	S$	S$	S$	S$	S$
Lease liabilities						
- current	329,870	(532,916)	152,919	50,127	663,085	663,085
- non-current	386,053	-	1,280,177	-	(663,085)	1,003,145
	715,923	(532,916)	1,433,096	50,127	-	1,666,230

The "other" column relates to reclassification of non-current portion of lease liabilities due to passage of time.

11. Employee compensation

	2022	2021
	S$	S$
Wages and salaries	**7,107,373**	5,191,038
Employer's contribution to Central Provident Fund	**1,013,467**	831,130
Other short-term benefits	**31,393**	24,176
	8,152,233	6,046,344

12. Legal expenses for disciplinary proceedings (net)

	2022	2021
	S$	S$
Legal proceeding cost recovered	**(343,377)**	(539,271)
Legal expenses for disciplinary incurred	**1,321,312**	939,668
	977,935	400,397

13. Other operating expenses

	2022 S$	2021 S$
Amalgamation expenses	**549,420**	692,604
Legal assessor fee expenses	**189,513**	55,755
Entertainment	**-**	6,294
Insurance expenses	**5,078**	2,581
Mediation expenses	**1,284**	6,420
Office maintenance	**12,353**	11,741
Miscellaneous expenses	**223,982**	108,329
Overseas travelling expenses	**-**	768
Physician pledged ceremony	**3,685**	1,189
Professional Bodies expenses	**1,689,919**	1,537,048
Publication and printing	**535**	882
Refreshments	**1,339**	(1,170)
Transcripts	**1,802**	1,577
Utilities	**37,042**	21,531
	2,715,952	2,445,549

14. Finance cost

	2022 S$	2021 S$
Interest expense on lease liabilities	**68,472**	50,127

15. Leases

Council as a lessee

The Council has lease contracts 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 S$
At 1 April 2020	712,048
Additions	1,433,096
Depreciation	(494,992)
At 31 March 2021	1,650,152
Depreciation	(665,843)
At 31 March 2022	**984,309**

15. Leases (continued)

Council as a lessee (continued)

(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 is disclosed in Note 19(b).

(c) Amounts recognised in profit or loss

	2022 S$	2021 S$
Depreciation of right-of-use assets	**665,843**	494,992
Interest expense on lease liabilities	**68,472**	50,127
Rental expenses (included in operating expenses)	**12,020**	16,651
Total amount recognised in profit or loss	**746,335**	561,770

(d) Total cash outflow

The Council had total cash outflow for leases of S$731,557 (2021: S$532,916).

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:

	2022 S$	2021 S$
Balances with related parties		
- Amount due from related parties	**6,355,175**	3,371,474
- Amount due to related parties	**78,443**	192,340
- Grant received in advance from related party	**162,202**	162,202

16. Significant related party balances and transactions (continued)

	2022 **S$**	2021 S$
Transactions with related parties		
- Grant received/receivables from related party	**5,589,377**	4,207,137
- Shared service cost to related parties	**716,770**	659,020
- Shared service fees received from related parties	**5,719,568**	5,639,146
- Expenses paid on behalf of the related parties	**53,201**	-
- Expenses paid to related party	**350,502**	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 2022 and 31 March 2021 respectively.

The Council is not subjected to externally imposed capital requirements.

18. Fair value of assets and liabilities

Assets and liabilities not measured at fair value

Other receivables, bank balances and other payables

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

Lease liabilities

The carrying amounts of lease liabilities approximate their fair values as they are subject to interest rates close to market rate of interests for similar arrangements with financial institutions.

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

(a) Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Council. The Council's exposure to credit risk arises primarily from other receivables. For other financial assets (including cash and cash equivalents), the Council minimises credit risk by dealing exclusively with high credit rating counterparties.

The Council has adopted a policy of only dealing with creditworthy counterparties. The Council performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

The Council considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period.

The Council determined that its financial assets are credit-impaired when:

- There is significant difficulty of the debtor
- A breach of contract, such as a default or past due event
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- There is a disappearance of an active market for that financial asset because of financial difficulty

(b) Liquidity risk

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

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

Analysis of financial instruments by remaining contractual maturities

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

19. Financial risk management (continued)

(b) Liquidity risk (continued)

Analysis of financial instruments by remaining contractual maturities (continued)

	Carrying amount	Contractual cash flows	1 year or less	1 to 5 years	Over 5 years
2022	**S$**	**S$**	**S$**	**S$**	**S$**
Financial assets					
Other receivables	**6,544,969**	**6,544,969**	**6,544,969**	**-**	**-**
Bank balances	**10,083,554**	**10,083,554**	**10,083,554**	**-**	**-**
Total undiscounted financial assets	**16,628,523**	**16,628,523**	**16,628,523**	**-**	**-**
Financial liabilities					
Other payables	**2,661,430**	**2,661,430**	**2,661,430**	**-**	**-**
Lease liabilities	**1,003,145**	**1,039,955**	**731,557**	**308,398**	**-**
Total undiscounted financial liabilities	**3,664,575**	**3,701,385**	**3,392,987**	**308,398**	**-**
Total net undiscounted financial assets/ (liabilities)	**12,963,948**	**12,927,138**	**13,235,536**	**(308,398)**	**-**
2021					
Financial assets					
Other receivables	3,762,718	3,762,718	3,762,718	-	-
Cash and cash equivalents	10,162,149	10,162,149	10,162,149	-	-
Total undiscounted financial assets	13,924,867	13,924,867	13,924,867	-	-

19. Financial risk management (continued)

(b) Liquidity risk (continued)

Analysis of financial instruments by remaining contractual maturities (continued)

2021	Carrying amount S$	Contractual cash flows S$	1 year or less S$	1 to 5 years S$	Over 5 years S$
Financial liabilities					
Other payables	1,423,644	1,423,644	1,423,644	-	-
Lease liabilities	1,666,230	1,771,513	731,557	1,039,956	-
Total undiscounted financial liabilities	3,089,874	3,195,157	2,155,201	1,039,956	-
Total net undiscounted financial assets/ (liabilities)	10,834,993	10,729,710	11,769,666	(1,039,956)	-

20. Financial instruments by category

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

	Note	2022 S$	2021 S$
Financial assets measured at amortised cost			
Other receivables	5	**6,544,969**	3,762,718
Bank balances	6	**10,083,554**	10,162,149
Total financial assets measured at amortised cost		**16,628,523**	13,924,867
Financial liabilities measured at amortised cost			
Other payables	9	**2,661,430**	1,423,644
Lease liabilities	10	**1,003,145**	1,666,230
Total financial liabilities measured at amortised cost		**3,664,575**	3,089,874

21. Grants received/receivables from Ministry of Health

During the financial year, grants received/receivables from Ministry of Health ("MOH") amounting to S$5,589,377 (2021: S$4,207,137).

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 grants also cover 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
16 College Road #01-01
College of Medicine Building
Singapore 169854