



SINGAPORE MEDICAL COUNCIL



ANNUAL REPORT 2022

ABOUT US

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

Contents

President's Foreword	3
Members of the Singapore Medical Council	6
Medical Registration	8
Continuing Medical Education	18
Renewal of Practising Certificate	19
Supervision of Conditionally and Temporarily Registered Doctors	20
Complaints Lodged with the Medical Council	21
Formal Inquiries	24
Financial Statements	31

President's Foreword

The year 2022 marked important and significant changes to the Medical Registration Act 1997 (or MRA) which came into force on 1 July 2022. The amendments in relation to the Singapore Medical Council (SMC) disciplinary processes covered both structural changes and improvements for the procedures. The changes were intended to reduce delays and facilitate more expeditious resolution of complaints. One major change was that a Disciplinary Commission, which was separate and independent of the SMC, would be established under the Ministry of Health to appoint the Disciplinary Tribunals. In addition, any complaint from 1 July 2022 would be handled under the amended processes of the MRA and any referrals of cases or matters to a Disciplinary Tribunal would now be received and handled by the new Disciplinary Commission.

As part of the changes in the MRA, there was a change in the composition of the Council to include representatives from the three key medical professional bodies - the Academy of Medicine Singapore (AMS), the College of Family Physicians Singapore (CFPS) and the Singapore Medical Association (SMA). The professional experience for those eligible for appointment or election to the Council was also reduced from 10 years standing to eight years to encourage younger doctors to serve in the Council.

Medical and Specialist Registration

In 2022, the total number of registered medical practitioners in Singapore grew from 16,044 in 2021 to 16,633 in 2022. There were 799 newly registered medical practitioners, of whom 467 were local graduates from our three medical schools. This was an increase of 3% for newly registered medical practitioners and 2% for local graduates as compared to 2021. A total of 329 new specialists were added to the specialists register, a drop of 12% as compared to 2021. The number of foreign-trained Singapore Citizens and Permanent Residents who returned to Singapore and registered with SMC was 195 in 2022. This was a decrease from the 217 who returned in 2021.

Practising Certificate Renewal and Continuing Medical Education

In 2022, 5,944 fully and conditionally registered medical practitioners renewed their practising certificates (PCs). The Council also processed a total of 51,151 accreditation applications and credit claims for CME activities.

SMC Supervisory Framework

At the end of 2022, there were more than 4,500 supervisors trained since the time training was initiated by SMC. They had received the standardised training which were mainly delivered through the healthcare clusters' training workshops. This was an increase of about 8% from 2021. The training was to enable proper supervision and assessment for conditionally and temporarily registered doctors. We would like to thank all institutions and trainers for their commitment in training for the SMC Supervisory Framework.

Physician's Pledge Affirmation Ceremonies

The Council held the SMC Physician's Pledge Affirmation Ceremonies online in 2022. A total of 724 doctors took the Physician's Pledge witnessed by Council members and invited guests from the Medical Professional Bodies, the three Medical Schools, and Medical Boards of hospitals. Second Minister for Health Mr Masagos Zulkifli and Senior Minister of State for Health Dr Janil Puthuchery were the Guests-of-Honour who addressed the doctors at the Pledge Ceremonies on 26 February 2022 and 24 September 2022 respectively.

The SMC Disciplinary Processes

There were 87 new complaints lodged against 107 medical practitioners in 2022, an increase of 17.5% as compared to 2021. In 2022, the Disciplinary Tribunals, Health Committees and Interim Orders Committees concluded 11 inquiries. Many diligent doctors, other professionals and lay members have contributed much time and effort to investigate and decide the cases. We thank them for their commitment to the 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 and willingly participated and contributed in the SMC Committees and processes. Their hard work and dedication have enabled the Council to achieve its commitments to carry out its continuing professional development and disciplinary processes effectively. We deeply appreciate their diligence and public spirit. I would also like to thank the staff in the Secretariat of healthcare Professional Boards (SPB) for their tremendous support throughout the year. Working together, all of us must continue to steadfastly uphold professionalism, ethics and patient safety and thereby promote public confidence in the medical profession.

Professor Chee Yam Cheng

President

Singapore Medical Council

Members of the Singapore Medical Council

(as at 31 December 2022)

**Prof Chee Yam Cheng
(President)**



**Prof Kenneth Mak
(Registrar)**



**Prof Chan
Choong Meng**



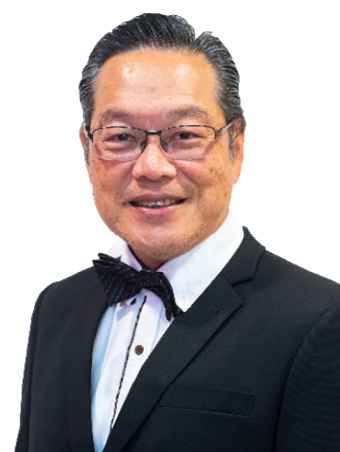
**A/Prof Chen Fun
Gee**



**Dr Chen Suet
Ching Jeanette**



**Dr Christopher
Chong Yew Luen**



**Dr Chuang Wei
Ping**



Dr Ho Kok Sun



**Adj A/Prof Lee
Cheng**



Dr Lee Yee Mun



**Dr Leong Choon
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Dr Lim Ah Leng



**Prof John C W
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**Dr Lim Khong Jin
Michael**



**A/Prof Ng Suah
Bwee Agnes**



**A/Prof Ng Wei
Keong Alan**



**Prof Pang Weng
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**Prof Shek Pei Chi
Lynette**



**Dr Subramaniam
Surajkumar**



**A/Prof Tan Beng
Hoi Agnes**



**Prof Tan Puay
Hoon**



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



**Adj A/Prof Tan
Tze Lee**



Dr Tan Yia Swam



**Dr Tay Miah
Hiang**



**Prof Teo Eng
Kiong**



**Dr Wong Chiang
Yin**





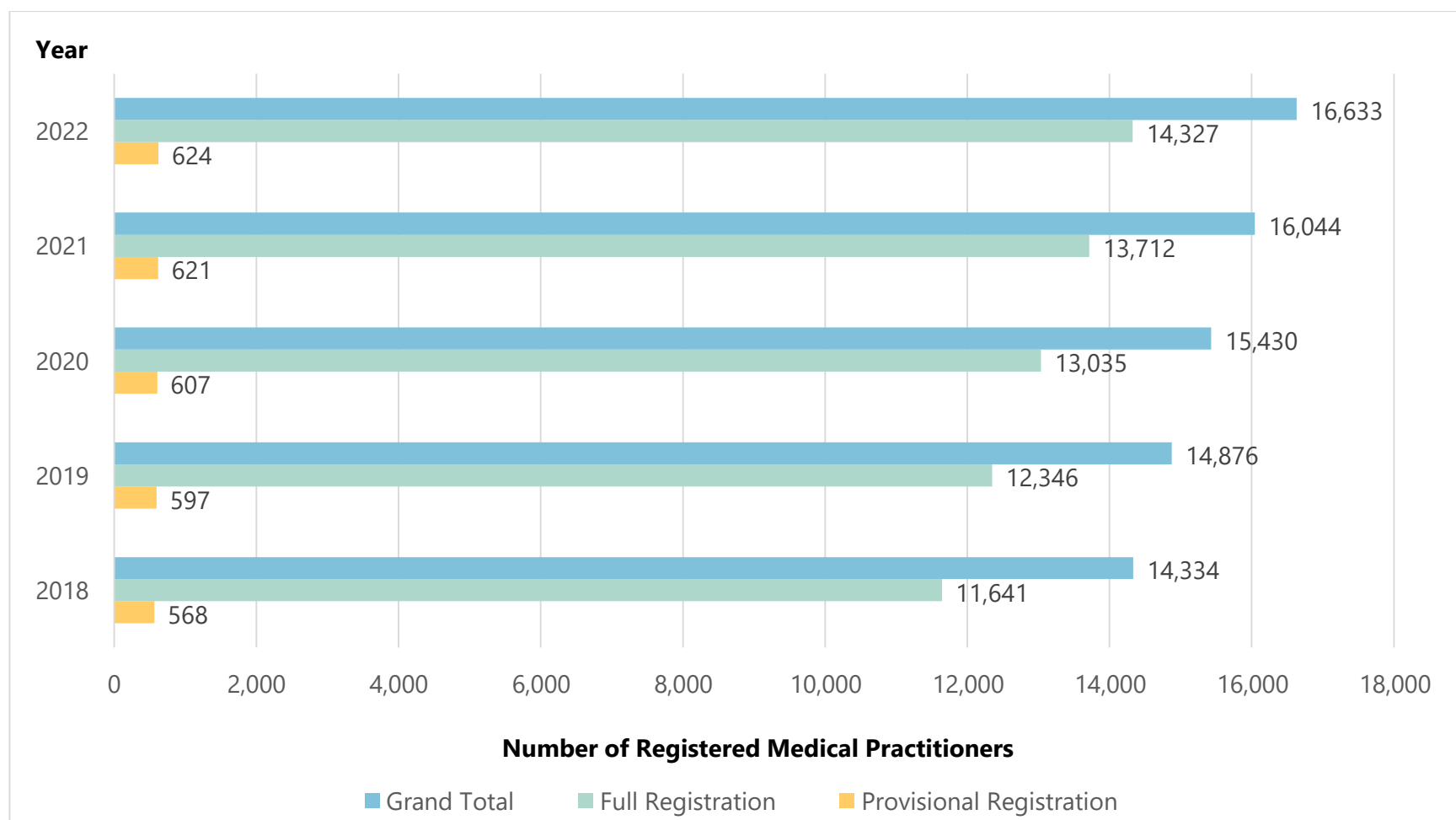
MEDICAL REGISTRATION

Number of Registered Medical Practitioners in 2022

As at 31 December 2022, the number of medical practitioners who had full, conditional and temporary¹ registration in Singapore was 16,009. This translated to a medical practitioner-to-population ratio of 1:352². There were 16,633³ registered medical practitioners holding valid practising certificates (PCs) as at 31 December 2022, including 624 medical practitioners on provisional registration.

Figure 1 provides a snapshot of the total number of medical practitioners holding full and provisional registration, from 2018 to 2022.

Figure 1: Number of Medical Practitioners on Full and Provisional Registration and Total Number of Registered Medical Practitioners (Years 2018 to 2022)



Note: Conditional and temporary registration types are not separately shown in this chart.

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 5,637,000 (correct as at June 2022) (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 2022, by type of registration and employment sector.

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

Registration Type	Public Sector	Private Sector	Total
Full Registration	8,729	5,598	14,327
Conditional Registration	1,555	90	1,645
Provisional Registration	624	-	624
Temporary Registration*	30	7	37
Total	10,938	5,695	16,633

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

Table 1-1: Number of Medical Practitioners by Residential Status, Training and Employment Sector

Residential Status: Singapore Citizens - SC, Permanent Residents - PR, Non-Residents - NR

Training (based on basic medical qualification): Local trained - LT, Foreign trained - FT

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	5,493	1,482	263	1,202	51	238	8,729	3,532	1,124	182	620	11	129	5,598	14,327
Conditional Registration	33	722	3	362	3	432	1,555	1	8	-	28	-	53	90	1,645
Provisional Registration	448	141	6	4	14	11	624	-	-	-	-	-	-	-	624
Temporary Registration*	-	-	-	3	-	27	30	-	-	-	-	-	7	7	37
Total	5,974	2,345	272	1,571	68	708	10,938	3,533	1,132	182	648	11	189	5,695	16,633

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

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

Registration Type	Non-Specialist		Non-Specialist Total	Specialist		Specialist Total	Total
	Public	Private		Public	Private		
Full Registration	4,282	3,440	7,722	4,447	2,158	6,605 [#]	14,327
Conditional Registration	1,466	85	1,551	89	5	94	1,645
Provisional Registration	624	-	624	-	-	-	624
Temporary Registration*	30	7	37	-	-	-	37
Total	6,402	3,532	9,934 (59.7%)	4,536	2,163	6,699 (40.3%)	16,633 (100%)

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

[#] 35 specialists are also registered family physicians. Amongst them, 17 are in the public sector and 18 are in the private sector.

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

Registration Type	Registered Family Physician		Registered Family Physician Total
	Public	Private	
Full Registration	728	1,703	2,431[#]
Conditional Registration	18	4	22
Total	746	1,707	2,453

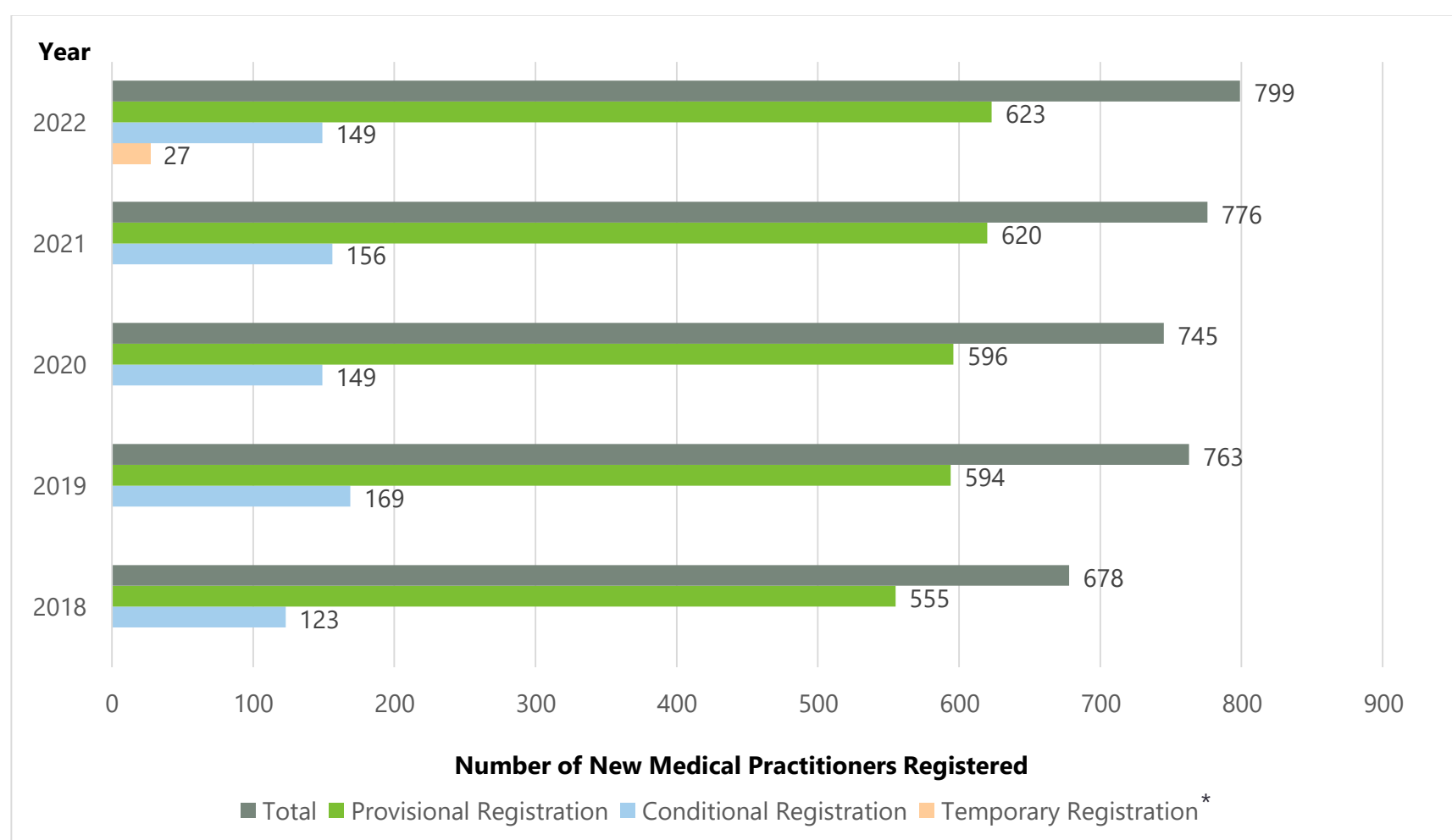
[#] 35 specialists are also registered family physicians.

New Medical Registrations in 2022

In 2022, the SMC processed 2,146 applications for registration. Of these, 1,212 applications were for new registrations and the remaining 934 applications were for other purposes, such as for change of employer and conversion to different categories of registration.

Figure 2 shows the number of new registrations by type of registration between 2018 and 2022.

Figure 2: New Registrations[#] by Type of Registration (Years 2018 to 2022)

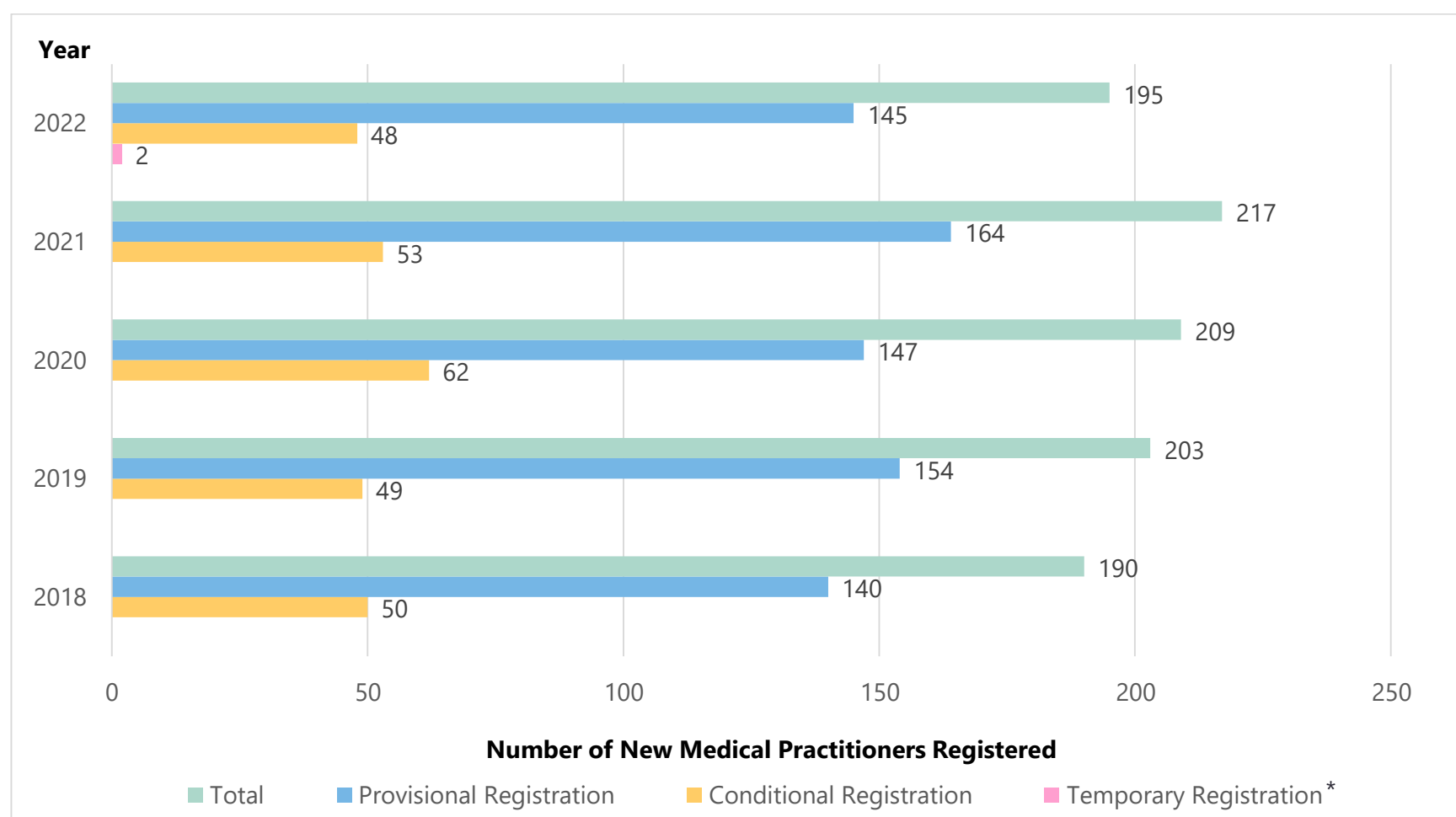


[#] Does not include conversion cases (e.g. a medical practitioner who converted from provisional to conditional would not be considered a new registrant).

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

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

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



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

Provisional Registration

Of the 623 new medical practitioners granted provisional registration in 2022, 296 were medical graduates from the Yong Loo Lin School of Medicine, National University of Singapore; 54 were Duke-NUS Medical School graduates and 117 were graduates from the Lee Kong Chian School of Medicine, Nanyang Technological University, Singapore. There were 156 graduates from foreign universities who were granted medical registration to undergo housemanship training in the public hospitals for one year.

Conditional Registration

In 2022, 149 foreign-trained medical practitioners were given conditional registration and among these, 131 were non-specialists (88%) and 18 were specialists (12%). Out of the 149 medical practitioners, 39 were Singapore Citizens (26%) and 9 were Permanent Residents (6%).

Temporary Registration

Among the 137 new medical practitioners registered under temporary registration in 2022, 27 were employed to work under supervision for service provision in public hospitals or institutions to ease the COVID-19 manpower issues. 108 were foreign-trained medical practitioners accepted for postgraduate training/research in Singapore, and they comprised 104 Clinical Fellows and 4 Clinical Observers. Two (2) were visiting experts who were invited by the hospitals and medical organisations to provide short-term training and consultancy.

Specialists Register

There were 6,699⁴ specialists on the Register of Specialists as at 31 December 2022. They represented 40.3% of the 16,633 medical practitioners registered in Singapore. The number of new specialists registered during the year was 329. The total number of specialists had increased by 4.2% from 2021. The breakdown of new specialist registrations by place of training⁵ and employment sector in 2022 is shown in Table 2.

Table 2: New Specialist Registrations by Residential Status, Location of Training and Employment Sector in 2022

Location of Training ⁶	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Local Trained	229	67	6	302	1	3	-	4	306
Foreign Trained	6	-	14	20	1	-	2	3	23
Total	235	67	20	322	2	3	2	7	329

Out of the 6,699⁶ specialists on the Register of Specialists, 595 had been registered in two or more specialties including sub-specialties. As at 31 December 2022, the number of specialists registered in the 10 sub-specialties were 568. Table 3 shows the breakdown of the total number of specialists including those who have registered in two or more specialties/sub-specialties by employment sector.

⁴ This number includes all medical practitioners on full and conditional registration.

⁵ Based on specialty training.

⁶ This number includes all medical practitioners on full and conditional registration.

Table 3: Number of Specialists by Specialties (including those registered in two or more Specialties or Sub-Specialties) by Employment Sector

Registered Specialty [35]	Public Sector		Private Sector		Total
	Number	%	Number	%	
Anaesthesiology	407	68.9%	184	31.1%	591
Cardiology	190	66.7%	95 (1)	33.3%	286
Cardiothoracic Surgery	46	70.8%	19	29.2%	65
Dermatology	79	51.0%	76	49.0%	155
Diagnostic Radiology	331	74.5%	113 (2)	25.5%	446
Emergency Medicine	238	94.1%	15	5.9%	253
Endocrinology	110 (3)	74.8%	37 (1)	25.2%	151
Gastroenterology	119	63.3%	69 (2)	36.7%	190
General Surgery	264 (1)	59.2%	182	40.8%	447
Geriatric Medicine	143 (5)	91.1%	14	8.9%	162
Haematology	68 (1)	78.2%	19 (1)	21.8%	89
Hand Surgery	40	72.7%	15 (1)	27.3%	56
Infectious Diseases	77 (2)	79.4%	20	20.6%	99
Internal Medicine	170 (73)	81.0%	40 (14)	19.0%	297
Medical Oncology	102 (1)	66.2%	52	33.8%	155
Neurology	106	79.1%	28	20.9%	134
Neurosurgery	35	61.4%	22	38.6%	57
Nuclear Medicine	19 (4)	63.3%	11 (1)	36.7%	35
Obstetrics & Gynaecology	138	37.7%	228	62.3%	366
Occupational Medicine	25	62.5%	15	37.5%	40
Ophthalmology	192	61.1%	122	38.9%	314
Orthopaedic Surgery	206 (1)	60.6%	134	39.4%	341
Otorhinolaryngology	91	53.2%	80	46.8%	171
Paediatric Medicine	316 (1)	64.9%	171	35.1%	488
Paediatric Surgery	17 (1)	68.0%	8	32.0%	26
Pathology	149	78.8%	40	21.2%	189
Plastic Surgery	42	48.8%	44	51.2%	86
Psychiatry	203	70.7%	84	29.3%	287
Public Health	79 (4)	61.7%	49	38.3%	132
Radiation Oncology	47	71.2%	19	28.8%	66
Rehabilitation Medicine	53 (1)	86.9%	8	13.1%	62
Renal Medicine	105	75.0%	35	25.0%	140
Respiratory Medicine	137 (1)	80.1%	34 (1)	19.9%	173
Rheumatology	63 (5)	82.9%	13 (1)	17.1%	82
Urology	75	60.0%	50	40.0%	125
Sub Total	4,482 (103)[†]	67.6%	2,145 (25)	32.4%	6,627 (128)[†]
Registered Sub-Specialty [10]					
Aviation Medicine	3 (12)	60.0%	2 (11)	40.0%	28
Intensive Care Medicine	4 (181)	100.0%	0 (98)	0.0%	283
Neonatology	2 (41)	100.0%	0 (25)	0.0%	68
Palliative Medicine	30 (31)	75.0%	10 (7)	25.0%	78
Sports Medicine	15 (4)	71.4%	6 (7)	28.6%	32
Paediatric Cardiology	0 (9)	0.0%	0 (9)	0.0%	18
Paediatric Gastroenterology	0 (10)	0.0%	0 (3)	0.0%	13
Paediatric Haematology & Oncology	0 (15)	0.0%	0 (4)	0.0%	19
Paediatric Intensive Care	0 (19)	0.0%	0 (3)	0.0%	22
Paediatric Nephrology	0 (9)	0.0%	0 (3)	0.0%	12
Sub Total	54 (329)[♠]	75.0%	18 (167)[♠]	25.0%	72 (496)[♠]
Total	4,536 (406)[^]	67.7%	2,163 (189)[^]	32.3%	6,699 (595)[^]

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

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

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

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

() Figures in parenthesis refer to the number of medical practitioners who had registered that specialty/sub-specialty as their second specialty. For example, there were 63 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 2018 to 2022. 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 Anaesthesiology, Paediatric Medicine and Orthopaedic Surgery. In terms of percentage, Rehabilitation Medicine, Geriatric Medicine and Orthopaedic Surgery saw the biggest percentage growth in the number of specialists registered.

Table 4: Total Number of Specialists in each Specialty including those who have registered in more than one Specialty or Sub-Specialty (Years 2018 to 2022)

Registered Specialty [35]	2018	2019	2020	2021	2022	Comparison between 2018 and 2022	
						Increase	%
Anaesthesiology	504	524	537	566	591	87	17.3%
Cardiology	239	253	266	276	286	47	19.7%
Cardiothoracic Surgery	56	57	56	63	65	9	16.1%
Dermatology	135	139	142	148	155	20	14.8%
Diagnostic Radiology	370	392	411	441	446	76	20.5%
Emergency Medicine	193	212	224	234	253	60	31.1%
Endocrinology	130	136	143	145	151	21	16.2%
Gastroenterology	154	159	169	180	190	36	23.4%
General Surgery	384	401	401	428	447	63	16.4%
Geriatric Medicine	115	119	132	152	162	47	40.9%
Haematology	78	82	82	86	89	11	14.1%
Hand Surgery	47	49	51	54	56	9	19.1%
Infectious Diseases	82	87	88	92	99	17	20.7%
Internal Medicine	243	261	265	288	297	54	22.2%
Medical Oncology	129	139	141	148	155	26	20.2%
Neurology	106	106	111	123	134	28	26.4%
Neurosurgery	49	50	50	56	57	8	16.3%
Nuclear Medicine	31	31	33	34	35	4	12.9%
Obstetrics & Gynaecology	336	347	350	359	366	30	8.9%
Occupational Medicine	42	43	43	42	40	(2)	(4.8%)
Ophthalmology	272	287	300	307	314	42	15.4%
Orthopaedic Surgery	260	279	300	318	341	81	31.2%
Otorhinolaryngology	141	148	157	167	171	30	21.3%
Paediatric Medicine	405	424	444	465	488	83	20.5%
Paediatric Surgery	25	25	25	25	26	1	4.0%
Pathology	176	176	180	184	189	13	7.4%
Plastic Surgery	73	76	80	85	86	13	17.8%
Psychiatry	248	254	263	277	287	39	15.7%
Public Health	125	128	128	132	132	7	5.6%
Radiation Oncology	61	63	64	65	66	5	8.2%
Rehabilitation Medicine	41	46	52	55	62	21	51.2%
Renal Medicine	116	119	121	132	140	24	20.7%
Respiratory Medicine	139	149	149	163	173	34	24.5%
Rheumatology	67	70	74	81	82	15	22.4%
Urology	102	106	113	120	125	23	22.5%
Registered Sub-Specialty [10]							
Aviation Medicine	27	27	28	27	28	1	3.7%
Intensive Care Medicine	245	254	260	266	283	38	15.5%
Neonatology	65	64	68	69	68	3	4.6%
Paediatric Cardiology	18	18	17	16	18	0	0.0%
Paediatric Gastroenterology	11	11	11	11	13	2	18.2%
Paediatric Haematology & Oncology	20	19	19	19	19	(1)	(5.0%)
Paediatric Intensive Care	19	19	20	22	22	3	15.8%
Paediatric Nephrology	10	11	12	12	12	2	20.0%
Palliative Medicine	61	68	73	75	78	17	27.9%
Sports Medicine	28	29	29	29	32	4	14.3%

Table 5 shows the breakdown of specialists by residential status in public and private sectors. About 67.7% of specialists were practising in the public sector while 32.3% were in private practice.

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

Registration Type	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Full Registration	3,350	918	179	4,447	1,767	336	55	2,158	6,605
Conditional Registration	27	27	35	89	1	1	3	5	94
Total	3,377	945	214	4,536	1,768	337	58	2,163	6,699

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 2022

Routes of Entry	Public Sector	Private Sector	Total
Degree / Diploma Route	705	999	1,704
Practice Route [^]	41	708	749
Total	746	1,707	2,453[#]

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

[#] 35 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 2018 to 2022.

Table 6B: Registered Family Physicians by Employment Sector (Years 2018 to 2022)

Employment Sector	2018	2019	2020	2021	2022	Comparison between 2018 and 2022	
						Increase	%
Public Sector	477	548	614	696	746	269	56.4%
Private Sector	1,456	1,503	1,561	1,616	1,707	251	17.2%



CONTINUING MEDICAL EDUCATION

Number of Processed Applications and Credit Claims for 2022

In 2022, the SMC processed a total of 51,151 accreditation applications and credit claims from Categories 1A, 1B, 1C 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	1,856	89	1,945
1B	4,072	168	4,240
1C	1,903	286	2,189
2	993	127	1,120
3A	15,754	884	16,638
3B	24,443	576	25,019
Total	49,021	2,130	51,151

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

5,944 (98.3%) of the 6,046 fully and conditionally registered medical practitioners who were due to renew their PCs by 31 Dec 2022 renewed successfully. There were 102 (1.7%) medical practitioners who did not renew their PCs. The reasons for non-renewal of PC are 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	14	13.7%
Residing, Working or Studying Overseas	23	22.6%
Did Not Meet Requirement to Renew PC	46	45.1%
Others (e.g. claimed to be not aware of PC renewal exercise)	19	13.7%
Total	102	100%

Supervision of Conditionally and Temporarily Registered Doctors

International medical graduates are registered under Conditional or Temporary registration in Singapore and must be closely supervised by fully registered medical practitioners during the period of supervised practice. The supervisor must be qualified to supervise based on his/her job designation and experience, specialty or medical qualification and by being at the same place of practice as the doctor under his/her supervision. The supervisor should cross check with other colleagues to assess the performance of the doctor. Each area of assessment is important and should not fall below satisfactory for the supervisory assessment report to be considered as wholly satisfactory.

The supervision of conditionally registered doctors is intensive at the initial level 1 (L1) supervision level and the first assessment report must be sent after the first three months. The employer or the Head of Department or Clinic or Institution can request SMC to progress the doctor to L2 supervision if the performance of the doctor is consistently satisfactory for at least six months at L1 supervision. At L2 supervision, reports are required at six monthly intervals although they can be more frequent for doctors on short postings. L3 supervision is for doctors who have been assessed to be able to function independently but have yet to fulfil the requirements for Full registration. At L3, an assessment report is required every twelve months.

Prospective supervisors are trained in the institutions by trainers who have undergone SMC's training programme on the SMC Supervisory Framework. At the end of 2022, the total number of supervisors trained through the healthcare clusters' standardised training workshops was more than 4500. This was an increase of about 8% of trained supervisors from 2021. The training enabled the supervisors to carry out structured supervision and assessment of our conditionally and temporarily registered doctors.

Every conditionally and temporarily registered doctor's assessment report is reviewed by SMC. Most reports of doctors under supervision are satisfactory but for the small number of assessment reports not considered as satisfactory, SMC may send a letter of advice and require a performance improvement plan for the doctor. The areas of concerns will be listed for performance improvement and the employer will be required to work together with the doctor to improve his/her performance.



PROFESSIONAL CONDUCT

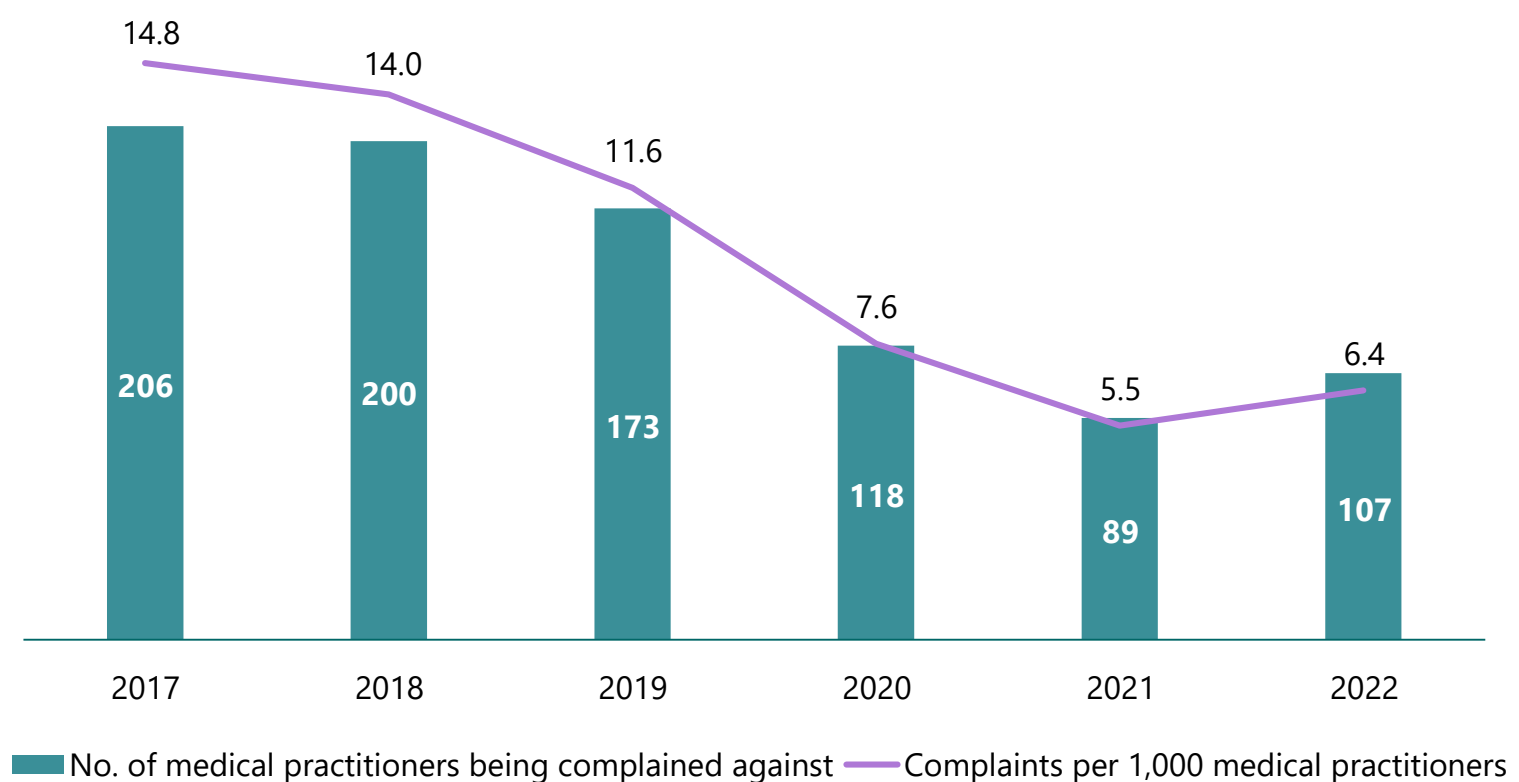
Complaints Lodged with the Medical Council

The Medical Council received 87 new complaints against 107 medical practitioners in 2022, compared to 74 new complaints against 89 medical practitioners in 2021.

In 2022, a total of 175 complaints were processed, of which 88 complaints were carried over from past years and 87 were received in 2022⁷. Most of the complaints (137)⁸ were referred to Complaints Committees (CCs), 48 were referred to Inquiry Committees (ICs) as mandated under the amended MRA which was enforced from 1 July 2022 and two were referred directly to the Health Committees (HCs) by SMC.

Figure 3 shows the number of medical practitioners who received complaints during the period of 2017 to 2022.

Figure 3: Number of Medical Practitioners complained against from 2017 to 2022



⁷ Of the 87 new complaints received in 2022, 39% (34) of them were received under the Medical Registration Act 1997 ("MRA") [2014 Rev Ed], while 61% (53) of them were received under the Medical Registration Act 1997 ("amended MRA"), which came into force on 1 Jul 2022.

⁸ Of the 137 complaints referred to CCs, 16 of them were referred by ICs under the amended MRA.

Out of the 173 complaints reviewed by CCs and ICs⁹ in 2022, 89 were concluded, four were withdrawn or discontinued and 80 were adjourned to 2023. Of the 89 concluded cases, 45 were dismissed, 14 were issued letters of advice, 17 were issued letters of warning, three were successfully resolved through mediation, and 10 were referred by CCs to DTs for formal inquiries.

Figure 4 shows the detailed breakdown of the 173 complaints reviewed by CCs and ICs in 2022.

Figure 4: Breakdown of Complaints Reviewed by CCs and ICs in 2022

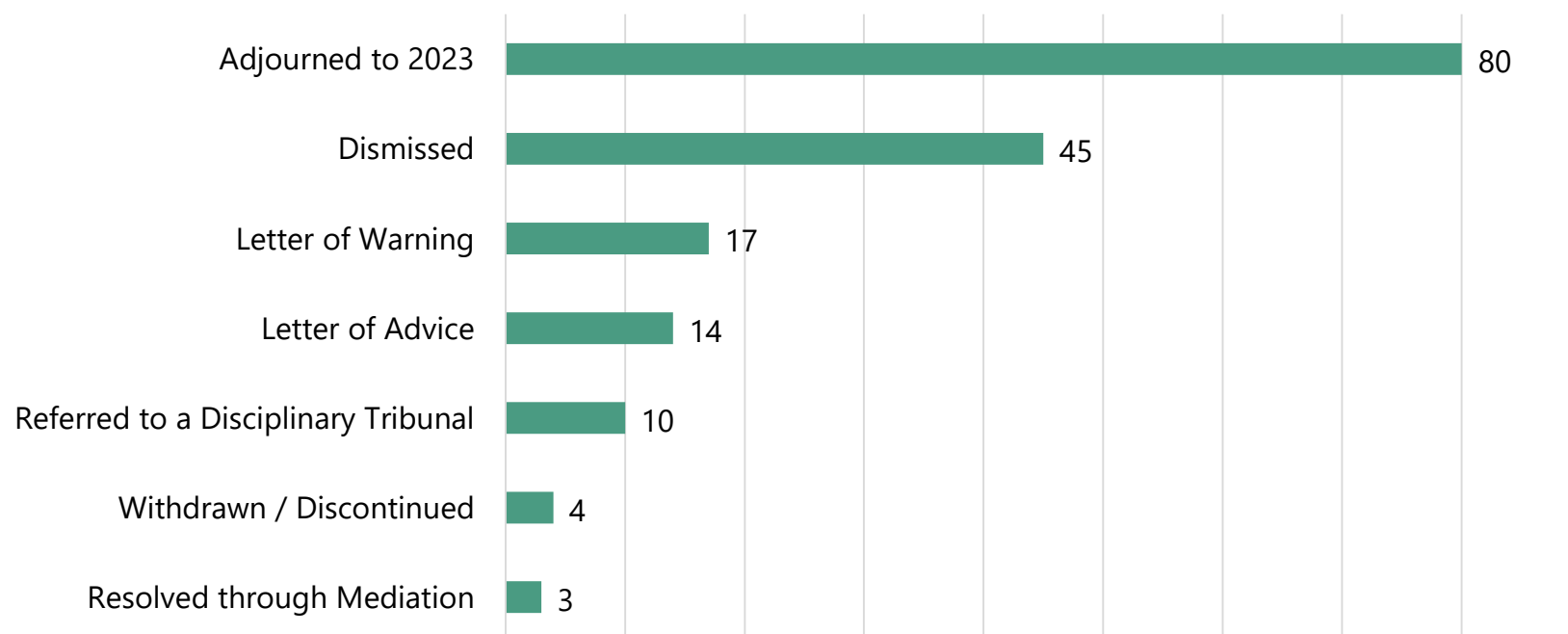


Table 9 sets out more details of the complaints processed by the Medical Council in 2022.

⁹ Of the 53 complaints received under the amended MRA in 2022, 48 of them were reviewed by ICs, four were referred directly to CCs and one was referred to a HC. Of the 48 cases, the ICs completed the review of 29 complaints of which 16 were referred to CCs for further inquiries and 13 were concluded without further referral while the remaining 19 cases were still being reviewed by ICs as at 31 Dec 2022.

Table 9: Categories of Complaints Processed in 2022 including complaints carried over from past years

Categories of Complaints based on Key Allegations ⁺	Past year complaints carried over to 2022*	Complaints received in 2022	Total number of complaints processed in 2022	CC Outcomes							Directly referred to a HC
				No Formal Inquiry					Referred to a DT	Adjourned to 2023	
				Withdrawn / Discontinued	Dismissed	Mediation	Letter of Advice	Letter of Warning			
(A) Breach of advertising guidelines	4	0	4	0	0	0	0	4	0	0	0
(B) Breach of Guidelines on Aesthetic Practice	3	5	8	0	0	0	1	2	0	5	0
(C) Breach of medical confidentiality	0	1	1	0	1	0	0	0	0	0	0
(D) Delay in treatment	3	1	4	0	1	0	0	0	2	1	0
(E) Excessive / Inappropriate prescription of drugs	24	15	39	1	8	0	1	6	3	20	0
(F) False / Inappropriate certification	5	2	7	0	2	0	2	0	1	2	0
(G) Misdiagnosis	9	12	21	0	8	0	1	2	2	8	0
(H) No / Inappropriate / Inadequate Informed consent	4	7	11	0	3	0	2	0	0	6	0
(I) Non-evidence-based practices / Practices not generally accepted by the profession	1	3	4	0	0	0	0	0	0	4	0
(J) Outrage of modesty / Sexual relationship with patient / Other sexual offences	4	3	7	0	2	0	0	1	1	3	0
(K) Overcharging / Improper charging	2	3	5	0	3	0	0	0	0	2	0
(L) Professional negligence / Incompetence	8	22	30	1	6	1	0	1	0	21	0
(M) Providing false or misleading information / False declaration	3	3	6	0	1	0	0	1	0	4	0
(N) Rudeness / Attitude / Communication issues	11	15	26	0	11	2	4	0	0	9	0
(O) Unnecessary / Inappropriate treatment	17	7	24	2	7	1	3	1	2	8	0
(P) Fitness to Practise	0	0	0	0	0	0	0	0	0	0	2
(Q) Other complaints	4	8	12	1	2	0	1	2	0	4	0
Total	102⁺	107⁺	209⁺	5⁺	55⁺	4⁺	15⁺	20⁺	11⁺	97⁺	2
Percentage	-	-	100.0%	2.4%	26.3%	1.9%	7.2%	9.6%	5.3%	46.4%	1.0%

⁺ 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 three complaints received in 2017 which were carried over to 2022. 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; and (iii) rudeness / attitude / communication issues. Of the three complaints, two were concluded in 2022 and one was carried over to 2023.

Formal Inquiries

A total of 11 disciplinary inquiries¹⁰ were concluded by DTs, HCs and Interim Orders Committees (IOCs) in 2022. There were three appeals against the decision of the DTs in 2022. Two were heard by the Court of Three Judges (C3J) and concluded in 2022 and one was pending as of end-2022.

The 11 inquiries and appeals are summarised in Table 10 below.

Table 10: Summary of Inquiries and Appeals in 2022

Nature of Complaint	Appeal to C3J concluded in 2022	Inquiries concluded in 2022	Charges Withdrawn / Disciplinary Proceedings Discontinued	Restricted Practice / Conditional Registration	Fitness to Practise Not Impaired	Censure & Suspension	Removed from Register	Appealed to C3J and Outcome Pending at end-Dec 2022
(A) Breach of SMC Code of Ethics	2	4	-	2	-	2	-	-
(B) Conviction in Court (Outrage of Modesty)	-	1	-	-	-	1	-	-
(C) Professional Negligence / Incompetence	-	3	1	-	-	2	-	-
(D) Excessive / Inappropriate Prescription of Drugs	-	1	-	-	-	-	-	1
(E) Fitness to Practise	-	2	-	-	1	-	1	-
Total	2	11	1	2	1	5	1	1
Percentage	-	100%	9.1%	18.2%	9.1%	45.5%	9.1%	9.1%

The completed inquiries and appeals¹¹ concluded in 2022 are briefly summarised below. The detailed Grounds of Decision for the DT inquiries can be found on the SMC's [website](#).

¹⁰ Out of the 11 cases concluded, two inquiries were held by HCs and two inquiries were held by IOCs. Of the seven inquiries concluded by DTs, one case was discontinued following SMC's decision to withdraw the charges after considering written representations from the medical practitioner. A summary of the case is not provided as the DT proceeding was discontinued. Due to medical confidentiality, HCs' Grounds of Decisions are not published.

¹¹ The C3J's written judgment was published on the LawNet by the Singapore Academy of Law.

(A) Conviction in Court (Outrage of Modesty)

Case 1 | Dr NJC

Dr NJC was referred to a DT for a formal inquiry in relation to his conviction in Court for three counts of making an obscene film by taking videos of men at urinals, under section 29(1) of the Films Act. Dr NJC pleaded guilty to the three charges with 20 other similar charges taken into consideration for sentencing, and was, on 6 April 2020, sentenced to Mandatory Treatment Order for a period of 12 months. Dr NJC pleaded guilty to a single disciplinary charge which was preferred against him under section 53(1)(c) of the Medical Registration Act 1997 (2014 Rev Ed) (MRA) in relation to his conviction in Court for criminal offences bringing disrepute to the medical profession.

DT's decision:

- Dr NJC be suspended from practice for a period of four months
- Dr NJC be subjected to the conditions and restrictions listed below after his suspension term:
 - Dr NJC shall, for a period of 18 months, engage in medical practice only under the equivalent of Level Two supervision of a supervising medical practitioner in accordance with the prevailing SMC Supervisory Framework for Conditionally / Temporarily Registered Doctors for Patients Safety.
 - Before the commencement of his medical practice, Dr NJC shall provide the SMC with a Letter of Undertaking in accordance with the Supervision Framework, signed by the supervising medical practitioner who agrees to supervise his medical practice.
 - At six-monthly intervals commencing from the date of his medical practice, Dr NJC shall submit a report of his mental condition from his treating psychiatrist. Each report shall be dated no later than one month from the date of submission.
 - Upon completion of 18 months of practice under the Level Two framework, Dr NJC may apply to the SMC for re-registration in Part I of the Register.
- Dr NJC be censured
- Dr NJC to submit a written undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr NJC 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

(B) Professional Negligence / Incompetence

Case 2 | Dr TSY

Dr TSY was referred to a DT for a formal inquiry for failing to comply with the Ministry of Health's Clinical Practice Guidelines on "Prevention, Diagnosis and Management of Tuberculosis (TB)" and compromising public health by wrongly certifying a foreign domestic worker as TB-free in her medical examination for work permit renewal. Dr TSY claimed trial to the two charges preferred against him under section 53(1)(d) of the MRA.

Having fully considered all the facts, circumstances and parties' submissions, the DT convicted Dr TSY of both charges of having been found guilty of professional misconduct.

DT's decision:

- Dr TSY be suspended from practice for a period of 15 months
- Dr TSY be censured
- Dr TSY to submit a written undertaking to the SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr TSY to pay the costs and expenses of and incidental the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

Case 3 | Dr IMT

Dr IMT was referred to a DT for a formal inquiry for the failure to vigilantly monitor the patient under anaesthesia, and the failure to attend to the patient when medical attention was needed by leaving the operating theatre on several occasions during an open reduction internal fixation bone cement right femur operation. A single charge was preferred against Dr IMT for his failure to provide appropriate care and management to the patient during the said surgery for which he was the attending anaesthetist, in breach of section 53(1)(d) of the MRA.

Following a Newton hearing¹² convened to hear parties' disputes in relation to all of the factual issues relevant to the charge, Dr IMT pleaded guilty to the single charge before the DT.

DT's decision:

- Dr IMT be suspended from practice for a period of 2 years and 6 months
- Dr IMT be censured

¹² A Newton hearing is a legal procedure which is requested when the respondent pleads guilty to an offence but disputes the facts relevant for sentencing. It is specifically convened for the purpose of resolving the dispute of fact which would be relevant for sentencing.

- Dr IMT to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr IMT 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) Fitness to Practise

Case 4 | Dr A

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

Case 5 | Dr B

The HC inquiry arose out of information obtained by a DT inquiring into the conduct of Dr B and referred the matter to the HC for consideration on whether Dr B's fitness to practise was impaired by reason of his physical and/or mental condition. Having considered the matter, the HC concluded that Dr B's fitness to practise was impaired by reasons of his mental condition and recommended that Dr B's name be removed from Part I of the Register of Medical Practitioners (the Register). The Medical Council accepted the HC's recommendation and Dr B's name was removed from the Register accordingly.

C3J Appeal Cases | Dr Ong Kian Peng Julian and Dr Chan Heng Nieng

IOC inquiries

Dr Ong Kian Peng Julian and Dr Chan Heng Nieng were referred by a CC to the Medical Council for the purpose of determining if an interim order should be made to suspend their registration or their registration be made subject to conditions or restrictions.

The IOC was satisfied that it is necessary for the protection of members of the public and in the public interest that the following interim orders be made:

Dr Ong

The registration of Dr Ong as a medical practitioner is to be made subject to the following conditions or restrictions, for a period of 18 months or until the conclusion of the disciplinary proceedings against Dr Ong, whichever is sooner:

- a) Dr Ong is not to contact female patients for any purposes that are outside the scope of his medical practice;

- b) If he needs to contact a female patient for purposes within the scope of his medical practice, the contact is to be made by a staff member of the clinic at which he is working, unless the female patient is in the hospital under Dr Ong's care or at Dr Ong's clinic for consultation or treatment; and
- c) He is not to send the personal data of his patients to any other person, whether on his own or through another person, unless this is required by his medical practice or by law.

Dr Chan

The registration of Dr Chan as a medical practitioner is to be made subject to the following conditions or restrictions, for a period of 18 months or until the conclusion of the disciplinary proceedings against Dr Chan, whichever is sooner:

- a) Dr Chan is not to contact female patients for any purposes that are outside the scope of his medical practice;
- b) If Dr Chan needs to contact a female patient for purposes within the scope of his medical practice, the contact is to be made by a staff member of the clinic at which he is working, unless the female patient is in the hospital under Dr Chan's care or at Dr Chan's clinic for consultation or treatment;
- c) Notwithstanding condition (b), where contact with female patients is necessary for Dr Chan to provide psychiatric care and/or treatment to that patient or he is responding to a call from the female patient or her family members in connection with such psychiatric care and/or treatment, he may contact the female patient directly but must contemporaneously record in a separate log: (i) each instance of contact with the female patient, and (ii) for each instance, the reason for the contact;
- d) The log referred to in condition (c) is to be submitted to SMC for review on a fortnightly basis; and
- e) He is not to send the personal data of his patients to any other person, whether on his own or through another person, unless this is required by his medical practice or by law.

DT inquiry

Upon conclusion of its investigations into the complaint, the CC then directed that Dr Ong and Dr Chan be referred to a DT for a formal inquiry. Both doctors claimed trial to the charge for allegedly colluding to introduce to each other patients, with the intention to engage in sexual activity with said patient, in breach of Guidelines C1, C4 and/or C12 of the 2016 ECEG, and were convicted by the DT as follows:

- In respect of Dr Ong, the DT found that Counsel for the SMC had proved the charge against him beyond reasonable doubt and accordingly found that Dr Ong was guilty of such improper act or conduct which in the opinion of the DT brings disrepute to his profession under section 53(1)(c) of the MRA.

- In respect of Dr Chan, the DT found that Counsel for the SMC had proved the amended charge against him beyond reasonable doubt and accordingly found that Dr Chan was guilty of such improper act or conduct which in the opinion of the DT brings disrepute to his profession under section 53(1)(c) of the MRA.

DT's decision:

- Dr Ong be suspended from practice for a period of eight months
- Dr Chan be suspended from practice for a period of five months
- Both doctors be censured
- Both doctors to submit an undertaking to SMC that they will abstain from the conduct in question
- Both doctors to pay the costs and expenses of and incidental to the DT proceedings and the hearing before the IOC inquiries, including the costs of the solicitors to the SMC and the Legal Assessors respectively for the DT proceedings and the IOC inquiries
- Grounds of Decision be published

Appeals against DT's decision

Dr Ong applied to the High Court for a review of the DT's decision on the ground that eight months' suspension was unreasonable and/or manifestly excessive, and that the DT had failed to give sufficient weight to his mitigating factors and erred by concluding that the charge against him was proven beyond reasonable doubt.

Dr Chan applied to the High Court for a review of the DT's decision on the ground that five months suspension was disproportionate compared to other sentencing precedents involving more egregious misconduct and that the DT had erred in its conviction.

The Medical Council filed a cross-appeal on the ground that the DT had omitted to consider or failed to give appropriate weight to certain relevant pieces of information/ evidence and failed to consider certain aggravating factors, which had led to the DT meting out unduly lenient sentences.

On 2 December 2022, the C3J dismissed Dr Ong and Dr Chan's appeals and allowed the SMC's appeals against the sentences imposed by the DT on both Dr Ong and Dr Chan. The C3J's orders are as follows:

- Dr Ong's term of suspension be increased from eight months to two (2) years
- Dr Chan's term of suspension be increased from five months to 18 months
- The remaining orders made by the DT for both doctors to remain in place

C3J's Reasons on Sentencing

At the outset, the C3J was of the view that the DT was correct to find that public confidence in the medical profession would be damaged by Dr Ong and Dr Chan's conduct, and their conviction on the proceeded charges should be upheld.

The C3J found that Dr Ong's exploitation of the patient for Dr Chan's potential benefit, passing of the patient's contact to Dr Chan under false pretences without her valid consent and failure to treat his patient with dignity and respect rendered his conduct incompatible with Guideline C1 of the 2016 ECEG.

Turning to Dr Ong's appeal that the suspension period was unreasonable and/or manifestly excessive, the C3J was of the view that his conduct was of medium degree of culpability and resulted in moderate harm. Thus, the DT's sentence was manifestly inadequate, and the appropriate starting point was a suspension of two years.

In respect of Dr Chan's conduct, the C3J found that while Guideline C1 did not apply to him given the lack of doctor-patient relationship between him and the patient, a member of an honourable profession such as Dr Chan who receives information from another member of the profession which he knows was handed to him in breach of that other member's duty could not be heard to say that he played no part in that breach where he intended to act on that information.

Turning to Dr Chan's appeal that the suspension period was disproportionate, the C3J was of the view that his conduct was of medium degree of culpability and resulted in moderate harm. Thus, the DT's sentence of five months was manifestly inadequate, and the suspension term of 18 months was appropriate and compatible with the sentence imposed on Dr Ong.

FINANCIAL STATEMENTS

SINGAPORE MEDICAL COUNCIL

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

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

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

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

STATEMENT BY THE MEMBERS OF THE COUNCIL

For the financial year ended 31 March 2023

In the opinion of the Members of the 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 "PSG 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 2023, 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;
- (c) the receipts, expenditure, investment of moneys and the acquisition and disposal of assets by the Council during the financial year ended 31 March 2023 have been in accordance with the provisions of the Act, the PSG Act and the requirements of any other written law applicable to moneys of or managed by the Council; and
- (d) proper accounting and other records have been kept, including records of all assets of the Council whether purchased, donated or otherwise.

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

On behalf of the Members of the Council:



Prof. Chee Yam Cheng
President



Prof. Pang Weng Sun
Chairman, Finance Committee

Singapore

Date: 20 June 2023

**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 2023

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 2023**, 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 "PSG 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 2023** 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 Information

Management is responsible for other information. The other information comprises the Statement by the Members of the Council 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.

**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 2023

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 PSG Act, the Act and SB-FRSs, and for such internal controls 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 controls.
- Obtain an understanding of internal controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SINGAPORE MEDICAL COUNCIL**

(Constituted under the Medical Registration Act, Chapter 174)

For the financial year ended 31 March 2023

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 controls that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Opinion

In our opinion:

- (a) the receipts, expenditure, investment of moneys and the acquisition and disposal of assets by the Council during the financial year are, in all material respects, in accordance with the provisions of the PSG 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.

**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 2023

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

Assurance Partners LLP

Assurance Partners LLP

Public Accountants and Chartered Accountants

Singapore

Date: 20 June 2023

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***STATEMENT OF COMPREHENSIVE INCOME***For the financial year ended 31 March 2023*

	Note	2023 S\$	2022 S\$
Income			
Administrative income		4,493	4,493
Applications fees		815,451	742,100
Interest income		64,351	16,115
Practising certificate fees		7,564,578	7,311,343
Other income		210,686	10,849
Other fees		132,409	108,435
Total income		8,791,968	8,193,335
Less: Operating Expenses			
Computer operations and maintenance		550,010	532,984
Depreciation of property, plant and equipment	4	289,576	375,697
Employee compensation	11	8,330,985	8,152,233
Legal expenses for disciplinary proceedings (net)	12	1,387,350	988,784
Shared service cost		731,207	716,770
Other operating expenses	13	4,025,978	3,060,689
Total operating expenses		15,315,106	13,827,157
Less: Finance cost			
Interest expenses on lease liabilities	14	32,810	68,472
Deficit before grant and contribution to consolidated fund		(6,555,948)	(5,702,294)
Grants			
Grants received/receivables from Ministry of Health	22	5,906,968	5,589,377
Contribution to consolidated fund		-	-
Net deficit for the financial year, representing total comprehensive loss for the financial year		(648,980)	(112,917)

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 2023

	Note	2023 S\$	2022 S\$
ASSETS			
Non-current assets			
Property, plant and equipment	4	<u>1,297,623</u>	<u>1,380,241</u>
Current assets			
Prepayments		82,647	69,685
Other receivables	5	5,954,425	6,544,969
Bank balances	6	<u>8,542,413</u>	<u>10,083,554</u>
		<u>14,579,485</u>	<u>16,698,208</u>
TOTAL ASSETS		<u>15,877,108</u>	<u>18,078,449</u>
LIABILITIES AND FUND			
Non-current liabilities			
Fees received in advance	7	1,912,864	3,081,953
Lease liabilities	10	<u>440,568</u>	<u>304,397</u>
		<u>2,353,432</u>	<u>3,386,350</u>
Current liabilities			
Fees received in advance	7	6,180,717	6,335,306
Grant received in advance	8	162,202	162,202
Other payables	9	2,487,359	2,661,430
Lease liabilities	10	<u>507,965</u>	<u>698,748</u>
		<u>9,338,243</u>	<u>9,857,686</u>
Fund			
Accumulated fund		<u>4,185,433</u>	<u>4,834,413</u>
TOTAL LIABILITIES AND FUND		<u>15,877,108</u>	<u>18,078,449</u>

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 2023

	<u>Accumulated fund</u> S\$
2023	
At 1 April 2022	4,834,413
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(648,980)</u>
At 31 March 2023	<u>4,185,433</u>
2022	
At 1 April 2021	4,947,330
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(112,917)</u>
At 31 March 2022	<u>4,834,413</u>

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 2023

	Note	2023 S\$	2022 S\$
<u>Cash flows from operating activities</u>			
Deficit before grant and contribution to consolidated fund		(6,555,948)	(5,702,294)
<u>Adjustments for:</u>			
Depreciation for property, plant and equipment	4	716,737	673,650
Interest income		(64,351)	(16,115)
Interest expense	14	32,810	68,472
Gain on disposal of property, plant and equipment		(9)	(175)
Operating cash flows before working capital changes		(5,870,761)	(4,976,462)
<u>Changes in working capital:</u>			
Prepayments		(12,962)	(5,973)
Other receivables		143,716	(52,616)
Fees received in advance		(1,323,678)	1,960,007
Other payables		(174,071)	887,449
Cash used in operations		(7,237,756)	(2,187,595)
Interest received		38,931	13,451
Net cash used in operating activities		(7,198,825)	(2,174,144)
<u>Cash flows from investing activities</u>			
Proceeds from disposal of property, plant and equipment		9	175
Acquisition of property, plant and equipment		-	(35,475)
Net cash generated from/(used in) investing activities		9	(35,300)
<u>Cash flows from financing activities</u>			
Interest paid		(32,810)	(68,472)
Grant received from Ministry of Health		6,389,232	2,862,406
Payment of principal portion of lease liabilities	10	(698,747)	(663,085)
Net cash generated from financing activities		5,657,675	2,130,849
Net decrease in cash and cash equivalents		(1,541,141)	(78,595)
Cash and cash equivalents at 1 April		10,083,554	10,162,149
Cash and cash equivalents at 31 March	6	8,542,413	10,083,554

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

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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 2023 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 April 2022. The adoption of these standards did not have any material effect on the financial performance or position of the Council.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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:

<i>Description</i>	<i>Effective for annual periods beginning on or after</i>
Amendments to SB-FRS 1 <i>Presentation of Financial Statements</i> : Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to SB-FRS 1 <i>Presentation of Financial Statement</i> and SB-FRS Practice Statement 2: <i>Disclosure of Accounting Policies</i>	1 January 2023
Amendments to SB-FRS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> : <i>Definition of Accounting Estimates</i>	1 January 2023
Amendments to SB-FRS 116 <i>Leases</i> : <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
Amendments to SB-FRS 1 <i>Presentation of Financial Statements</i> : <i>Non-current Liabilities with Covenants</i>	1 January 2024

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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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 property, plant and equipment are as follows:

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

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

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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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 amortised cost using effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

Derecognition

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

(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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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.

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2023

4. Property, plant and equipment

	<u>Computer systems and software</u> S\$	<u>Office equipment</u> S\$	<u>Furniture and fittings</u> S\$	<u>Renovation in progress</u> S\$	<u>Leased premises</u> S\$	<u>Total</u> S\$
<u>Cost</u>						
At 1 April 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
Additions	-	-	-	-	644,135	644,135
Transfer	-	-	375,796	(375,796)	-	-
Disposal	(53,576)	(15,160)	(84)	-	-	(68,820)
Written-off	-	-	-	(10,016)	-	(10,016)
At 31 March 2023	6,119	42,641	800,167	-	3,165,780	4,014,707
<u>Accumulated depreciation</u>						
At 1 April 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
Depreciation for the year	-	-	50,894	-	665,843	716,737
Disposal	(53,576)	(15,160)	(84)	-	-	(68,820)
At 31 March 2023	6,119	42,641	465,145	-	2,203,179	2,717,084
<u>Carrying amount</u>						
At 31 March 2023	-	-	335,022	-	962,601	1,297,623
At 31 March 2022	-	-	10,120	385,812	984,309	1,380,241

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2023

4. Property, plant and equipment (continued)

Leased premises is disclosed in Note 15(a).

During the financial year, the Council acquired property, plant and equipment with an aggregate cost of S\$644,135 (2022: S\$Nil) by means of lease arrangements.

In 2022, the Council acquired property, plant and equipment with an aggregate cost of S\$385,812 of which S\$350,337 remain payable as at last reporting period.

The cash outflow on acquisition of property, plant and equipment amounted to S\$Nil (2022: S\$35,475).

	2023 S\$	2022 S\$
Depreciation for the year	716,737	673,650
Less: Shared expenses to related parties in relation to leased premises	<u>(427,161)</u>	<u>(297,953)</u>
Depreciation in statement of comprehensive income – operating expenses	<u>289,576</u>	<u>375,697</u>

5. Other receivables

	2023 S\$	2022 S\$
Amount due from related parties	5,707,365	6,355,175
Deposits	217,618	185,771
Interest receivables	<u>29,442</u>	<u>4,023</u>
	<u>5,954,425</u>	<u>6,544,969</u>

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

6. Bank balances

	2023 S\$	2022 S\$
Cash at banks	3,508,660	5,088,733
Fixed deposits	<u>5,033,753</u>	<u>4,994,821</u>
	<u>8,542,413</u>	<u>10,083,554</u>

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2023

6. Bank balances (continued)

Fixed deposits were placed with banks for a period of 12 months (2022: 12 months) and bear interest ranging from 0.40% to 2.40% (2022: 0.05% to 1.40%) per annum.

The banker has the right to set-off against the bank facilities provided to the Council which amounted to S\$102,166 (2022: S\$102,166).

7. Fees received in advance

	2023 S\$	2022 S\$
Practising certificate fees received:		
- due within 12 months	6,180,717	6,335,306
- due more than 12 months	1,912,864	3,081,953
	<u>8,093,581</u>	<u>9,417,259</u>

8. Grant received in advance

	2023 S\$	2022 S\$
At beginning and end of the financial year	<u>162,202</u>	<u>162,202</u>

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

	2023 S\$	2022 S\$
Accruals	972,797	1,055,761
Amount due to related parties	88,651	78,443
Sundry payables	1,425,911	1,527,226
	<u>2,487,359</u>	<u>2,661,430</u>

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

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2023

10. Lease liabilities

	2023 S\$	2022 S\$
Current	507,965	698,748
Non-current	440,568	304,397
	<u>948,533</u>	<u>1,003,145</u>

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

	1 April 2022 S\$	Cash flows S\$	Non-cash changes			31 March 2023 S\$
			Acquisition S\$	Accretion of interest S\$	Other S\$	
Lease liabilities						
- current	698,748	(731,557)	-	32,810	507,964	507,965
- non-current	304,397	-	644,135	-	(507,964)	440,568
	<u>1,003,145</u>	<u>(731,557)</u>	<u>644,135</u>	<u>32,810</u>	<u>-</u>	<u>948,533</u>

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

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

11. Employee compensation

	2023 S\$	2022 S\$
Wages and salaries	7,372,744	7,107,373
Employer’s contribution to Central Provident Fund	919,714	1,013,467
Other short-term benefits	38,527	31,393
	<u>8,330,985</u>	<u>8,152,233</u>

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

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2023

12. Legal expenses for disciplinary proceedings (net)

	2023 S\$	2022 S\$
Legal proceeding cost recovered	(291,820)	(332,528)
Legal expenses for disciplinary proceedings incurred	1,679,170	1,321,312
	<u>1,387,350</u>	<u>988,784</u>

13. Other operating expenses

	2023 S\$	2022 S\$
Amalgamation expenses	215,264	549,420
Expert witness fees incurred for disciplinary proceedings	391,834	179,317
Honorarium	240,200	153,400
Insurance expenses	4,405	5,078
Legal assessor fee expenses	124,762	189,513
Mediation expenses	6,438	1,284
Office maintenance	29,996	12,353
Physician's Pledge ceremony	15,550	3,685
Professional bodies expenses	2,631,533	1,689,919
Publication and printing	172	535
Refreshments	3,356	1,339
Rental expenses	55,111	12,020
Transcripts	48,234	1,802
Utilities	63,544	37,042
Miscellaneous expenses	195,579	223,982
	<u>4,025,978</u>	<u>3,060,689</u>

14. Finance cost

	2023 S\$	2022 S\$
Interest expense on lease liabilities	<u>32,810</u>	<u>68,472</u>

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2023

15. Leases

Council as a lessee

The Council has lease contracts for office 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 2021	1,650,152
Depreciation	<u>(665,843)</u>
At 31 March 2022	984,309
Addition	644,135
Depreciation	<u>(665,843)</u>
At 31 March 2023	<u>962,601</u>

- (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

	2023 S\$	2022 S\$
Depreciation of right-of-use assets	665,843	665,843
Interest expense on lease liabilities	32,810	68,472
Rental expenses (included in operating expenses)	<u>55,111</u>	<u>12,020</u>
Total amount recognised in profit or loss	<u>753,764</u>	<u>746,335</u>

- (d) Total cash outflow

The Council had total cash outflow for leases of S\$731,557 (2022: S\$731,557).

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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:

	2023	2022
	S\$	S\$
<u>Balances with related parties</u>		
- Amount due from related parties	5,707,365	6,355,175
- Amount due to related parties	88,651	78,443
- Grant received in advance from related party	<u>162,202</u>	<u>162,202</u>
<u>Transactions with related parties</u>		
- Grants received/receivables from a related party	5,906,968	5,589,377
- Shared service cost to related parties	731,207	716,770
- Shared service fees received from related parties	5,435,837	5,719,568
- Expenses paid on behalf of the related parties	439,643	53,201
- Expenses paid to related party	<u>202,872</u>	<u>350,502</u>

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 2023 and 31 March 2022 respectively.

The Council is not subjected to externally imposed capital requirements.

18. Fair value of assets and liabilitiesAssets 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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

18. Fair value of assets and liabilities

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.

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2023

19. Financial risk management (continued)

(b) Liquidity risk (continued)

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.

	Carrying amount S\$	Contractual cash flows S\$	1 year or less S\$	1 to 5 years S\$
2023				
<u>Financial assets</u>				
Other receivables	5,954,425	5,954,425	5,954,425	-
Bank balances	8,542,413	8,542,413	8,542,413	-
Total undiscounted financial assets	14,496,838	14,496,838	14,496,838	-
<u>Financial liabilities</u>				
Other payables	2,487,359	2,487,359	2,487,359	-
Lease liabilities	948,533	1,005,997	540,932	465,065
Total undiscounted financial liabilities	3,435,892	3,493,356	3,028,291	465,065
Total net undiscounted Financial assets/ (liabilities)	11,060,946	11,003,482	11,468,547	(465,065)
2022				
<u>Financial assets</u>				
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	-
<u>Financial liabilities</u>				
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)

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2023

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	2023 S\$	2022 S\$
<u>Financial assets measured at amortised cost</u>			
Other receivables	5	5,954,425	6,544,969
Bank balances	6	8,542,413	10,083,554
Total financial assets measured at amortised cost		<u>14,496,838</u>	<u>16,628,523</u>
<u>Financial liabilities measured at amortised cost</u>			
Other payables	9	2,487,359	2,661,430
Lease liabilities	10	948,533	1,003,145
Total financial liabilities measured at amortised cost		<u>3,435,892</u>	<u>3,664,575</u>

21. Comparative figures – reclassification

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

The items reclassified were as follows:

	Previously reported S\$	Reclassification S\$	After reclassification S\$
Statement of profit or loss and other comprehensive income			
<u>Income</u>			
Facility income	-	5,425	5,425
Fines imposed by legal proceeding	-	2,020	2,020
Reimbursement of expert and opinion witness	-	2,675	2,675
Transcript revenue	-	729	729

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2023*

21. Comparative figures – reclassification (continued)

	Previously reported S\$	Reclassification S\$	After reclassification S\$
Statement of profit or loss and other comprehensive income			
<u>Operating expense</u>			
Legal expenses for disciplinary proceedings (net)	977,935	10,849	988,784
Expert witness fees incurred for disciplinary proceedings	179,317	(179,317)	-
Honorarium	153,400	(153,400)	-
Rental	12,020	(12,020)	-
Other operating expenses	2,715,952	344,737	3,060,689

22. Grants received/receivables from Ministry of Health

During the financial year, grants received/receivables from Ministry of Health ("MOH") amounting to S\$5,906,968 (2022: S\$5,589,377).

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.



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