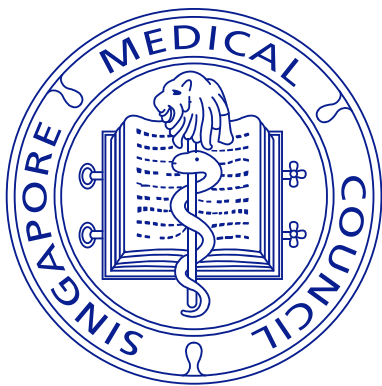


ANNUAL REPORT 2023



SINGAPORE MEDICAL COUNCIL

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.

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President's Foreword

In May 2023, the Singapore Medical Council (SMC) announced Mandatory Medical Ethics (MME) Continuing Medical Education (CME) core points for Practising Certificate (PC) renewal from 2026 onwards. This was one of the recommendations made by the Ministry of Health (MOH) Workgroup that reviewed the taking of Informed Consent and the SMC Disciplinary Process. The Workgroup Report noted that there is a need to increase awareness of ethical issues and developments, such as informed consent, throughout the medical profession, as these developments can have a significant impact on the practice of medicine. Mandating that doctors update themselves on these issues will ensure that they are exposed to a baseline level of knowledge of the applicable legal standards in practice that will allow them to practise effectively. Registered medical practitioners who are scheduled to renew their PCs from January 2026 must get a minimum of five MME core points for a two-year PC in the two-year qualifying period from 1 January 2024. The MME CME programmes are conducted by the three medical professional bodies, the Academy of Medicine, Singapore (AMS), College of Family Physicians Singapore (CFPS) and Singapore Medical Association (SMA), based on the standardised MME educational curriculum approved by the SMC.

Medical and Specialist Registration

The total number of registered medical practitioners in Singapore increased from 16,633 in 2022 to 17,466 in 2023. Of the newly registered doctors, 711 were on Provisional Registration (P-reg), 518 of whom were local graduates from the three medical schools. A total of 305 new specialists were added to the specialist register, an increase of 3.8% from 2022.

Practising Certificate Renewal and Continuing Medical Education

In 2023, 10,084 fully and conditionally registered medical practitioners successfully renewed their PCs while 166 doctors did not renew their PCs. The Council processed 57,729 credit claims for CME activities and accreditation applications for providers.

Physician's Pledge Affirmation Ceremonies

In 2023, SMC resumed in-person Physician's Pledge Affirmation Ceremonies. The Guests-of-Honour (GOH) were Dr Janil Puthucheary, the Senior Minister of State for Health, for the ceremony in February, and Mr Masagos Zulkifli, the Second Minister for Health, for the ceremony in September. Together with the GOHs and invited guests, the Council witnessed a total of 711 doctors taking the Physician's Pledge in these two Pledge Ceremonies.

SMC Disciplinary Processes

There were 88 complaints lodged against 100 medical practitioners in 2023. In comparison, 87 complaints were lodged against 107 medical practitioners in 2022. The Disciplinary Tribunals and Health Committees concluded 16 inquiries in 2023. The Council wishes to thank our colleagues in the Complaints Panel which include many doctors, other professionals, and lay members who have contributed and sacrificed much of their time and effort to investigate the complaints and sit in the disciplinary hearings.

Council and Committees

An SMC Election was held in 2023. We welcomed Dr Chua Jun Jin and Dr Lai Siang Hui to the Council as newly elected members. We thank Dr Christopher Chong and Dr Tay Miah Hiang—whose terms ended in June 2023—for their many contributions to the Council.

On behalf of the Council, I would like to thank our medical colleagues and colleagues from other professions who sit in various SMC Committees. Their constant support and diligence have enabled the Council to carry out its work. I would like to express sincere appreciation for their hard work and commitment. I would also like to thank the Secretariat of the healthcare Professional Boards (SPB) for the administrative support. Working together as one, the SMC strives to uphold patient safety and maintain public confidence in the medical profession.

Professor Chee Yam Cheng
President, Singapore Medical Council

Members of the Singapore Medical Council

(as at 31 December 2023)

Prof Chee Yam Cheng
(President)



Prof Kenneth Mak
(Registrar)



Prof Chan
Choong Meng



A/Prof Chen
Fun Gee



Dr Chen Suet Ching
Jeanette



Dr Chua Jun Jin



Dr Chuang Wei Ping



Dr Ho Kok Sun



Dr Lai Siang Hui



Adj A/Prof
Lee Cheng



Dr Lee Yee Mun



Dr Leong Choon Kit



Dr Lim Ah Leng



Prof John C W Lim



Dr Lim Khong
Jin Michael



A/Prof Ng Suah
Bwee Agnes



A/Prof Ng Wei
Keong Alan



Prof Pang Weng Sun



Prof Shek Pei-Chi
Lynette



Dr Subramaniam
Surajkumar



A/Prof Tan Beng
Hoi Agnes



Prof Tan Puay Hoon



Clinical A/Prof Tan
Su-Ming



Adj A/Prof Tan
Tze Lee



Dr Tan Yia Swam



Prof Teo Eng Kiong



Dr Wong Chiang Yin



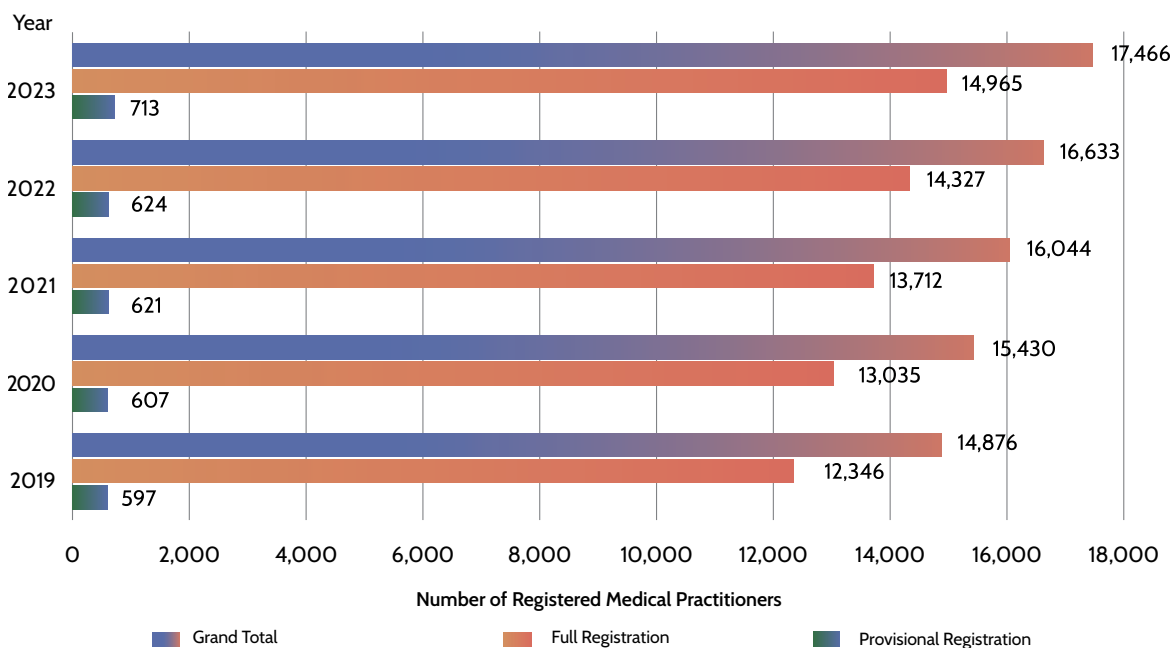
Medical Registration

Number of Registered Medical Practitioners in 2023

As at 31 December 2023, the number of medical practitioners who had full, conditional and temporary¹ registration in Singapore was 16,753. This translated to a medical practitioner-to-population ratio of 1:353². There were 17,466³ registered medical practitioners holding valid practising certificates (PCs) as at 31 December 2023, including 713 medical practitioners on provisional registration.

Figure 1 provides a snapshot of the total number of medical practitioners holding full and provisional registration, from 2019 to 2023.

Figure 1: Number of Medical Practitioners on Full and Provisional Registration and Total Number of Registered Medical Practitioners (Years 2019 to 2023)



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 5,917,648 (correct as at September 2023) (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 2023, 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	9,093	5,872	14,965
Conditional Registration	1,548	98	1,646
Provisional Registration	713	-	713
Temporary Registration*	131	11	142
Total	11,485	5,981	17,466

*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	5,827	1,618	245	1,168	46	189	9,093	3,672	1,251	173	650	11	115	5,872	14,965
Conditional Registration	26	703	3	385	3	428	1,548	2	14	-	30	-	52	98	1,646
Provisional Registration	490	106	9	3	20	85	713	-	-	-	-	-	-	-	713
Temporary Registration*	-	-	-	7	-	124	131	-	-	-	-	-	11	11	142
Total	6,343	2,427	257	1,563	69	826	11,485	3,674	1,265	173	680	11	178	5,981	17,466

* 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	4,515	3,598	8,113	4,578	2,274	6,852 [#]	14,965
Conditional Registration	1,448	94	1,542	100	4	104	1,646
Provisional Registration	713	-	713	-	-	-	713
Temporary Registration*	131	11	142	-	-	-	142
Total	6,807	3,703	10,510 (60.2%)	4,678	2,278	6,956 (39.8%)	17,466 (100%)

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

[#]41 specialists are also registered family physicians. Among them, 21 are in the public sector and 20 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	763	1,786	2,549 [#]
Conditional Registration	10	8	18
Total	773	1,794	2,567

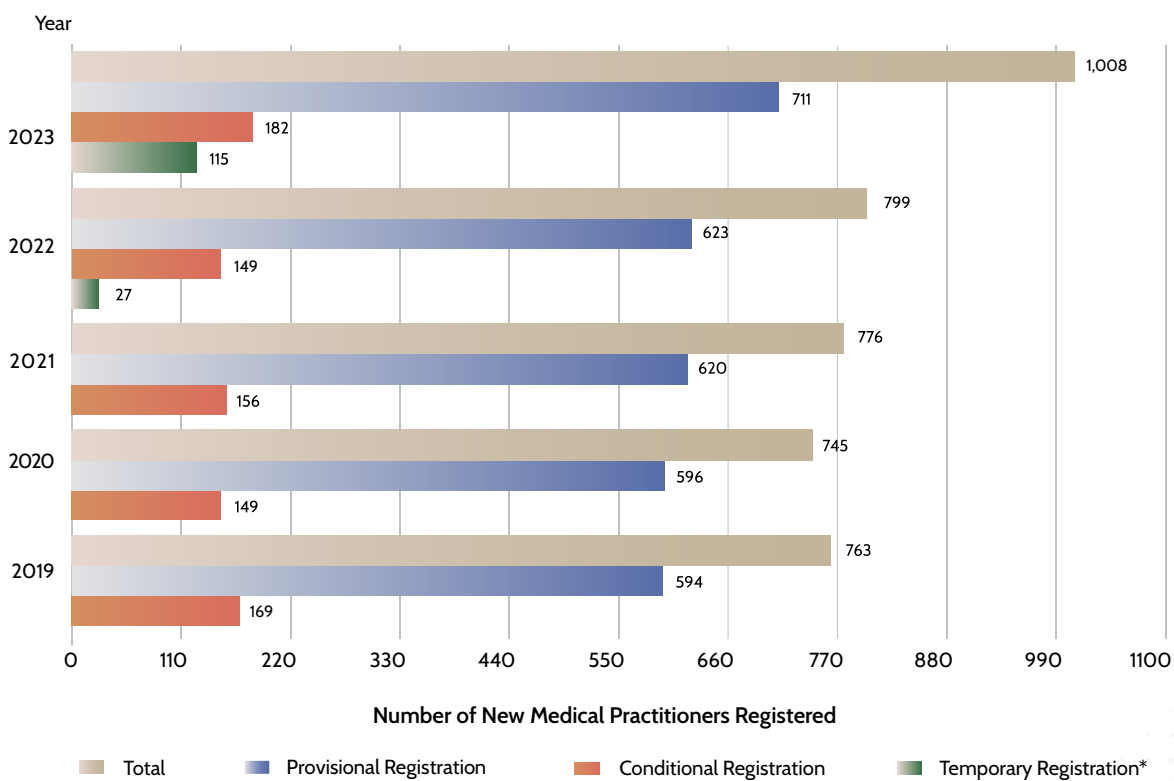
[#] 41 specialists are also registered family physicians.

New Medical Registrations in 2023

In 2023, the SMC processed 2,465 applications for registration. Of these, 1,388 applications were for new registrations, and the remaining 1,077 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 2019 and 2023.

Figure 2: New Registrations[#] by Type of Registration (Years 2019 to 2023)

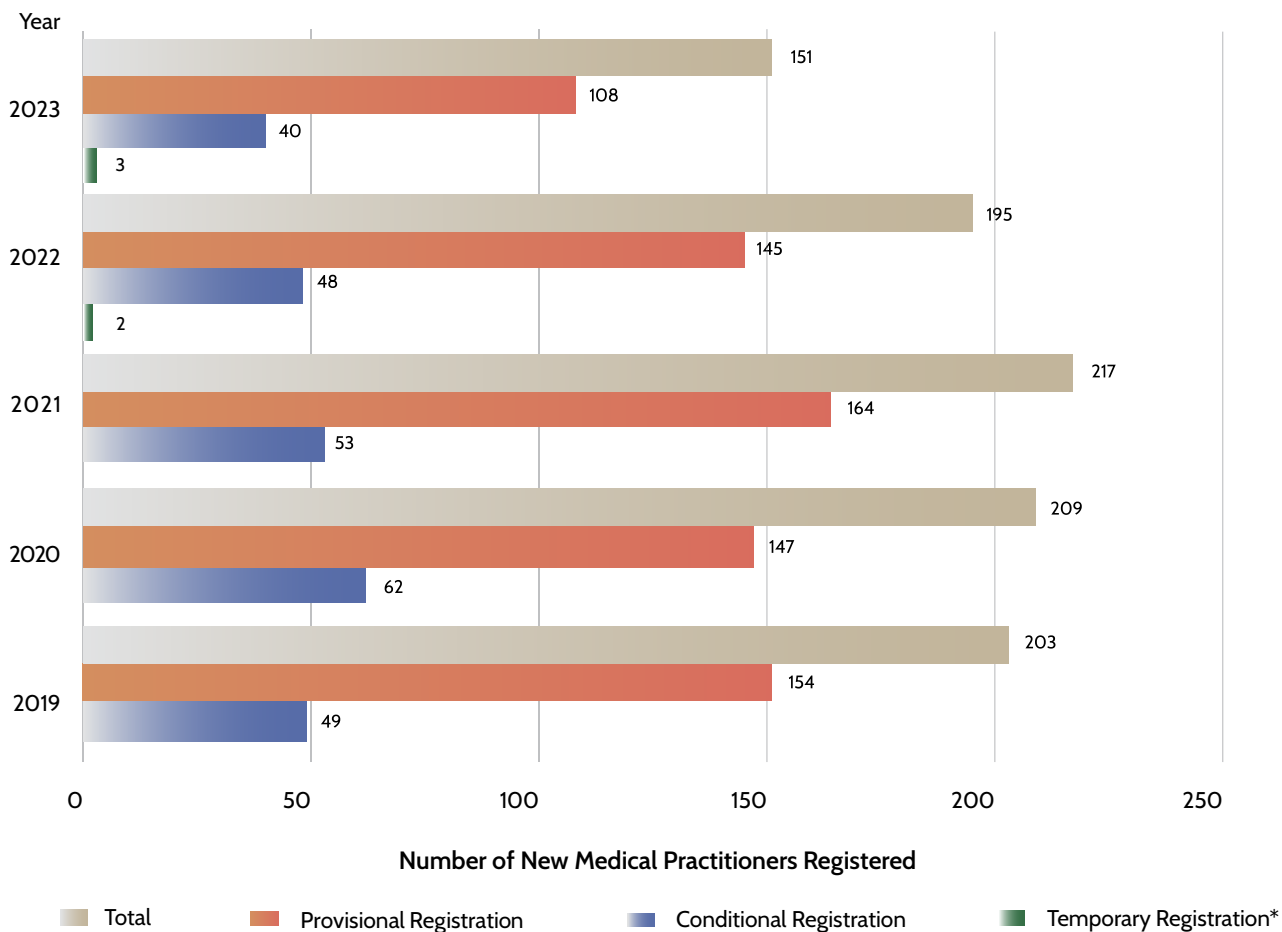


[#] Does not include conversion cases (e.g. a medical practitioner who converted from provisional to conditional would not be considered a new registrant).

* 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 711 new medical practitioners granted provisional registration in 2023, 304 were medical graduates from the Yong Loo Lin School of Medicine, National University of Singapore; 76 were Duke-NUS Medical School graduates; and 138 were graduates from the Lee Kong Chian School of Medicine, Nanyang Technological University, Singapore. There were 193 graduates from foreign universities who were granted medical registration to undergo housemanship training in the public hospitals for one year.

Conditional Registration

In 2023, 182 foreign-trained medical practitioners were given conditional registration and among these, 160 were non-specialists (88%) and 22 were specialists (12%). Out of the 182 medical practitioners, 31 were Singapore Citizens (17%) and nine were Permanent Residents (5%).

Temporary Registration

Among the 261 new medical practitioners registered under temporary registration in 2023, 115 were employed to work under supervision for service provision in public hospitals or institutions to ease COVID-19 manpower issues. 130 were foreign-trained medical practitioners accepted for postgraduate training/research in Singapore, and they comprised 117 Clinical Fellows, 10 Clinical Observers and three Clinical Research Fellows. 12 were visiting experts who were invited by the hospitals and medical organisations to provide short-term training and consultancy. The number of foreign medical practitioners who were registered to provide medical support to their delegations during the SAILGP event and USA swimming event was four.

Specialists Register

There were 6,956⁴ specialists on the Register of Specialists as at 31 December 2023. They represented 39.8% of the 17,466 medical practitioners registered in Singapore. The number of new specialists registered during the year was 305. The total number of specialists had increased by 3.8% from 2022. The breakdown of new specialist registrations by place of training⁵ and employment sector in 2023 is shown in Table 2.

Table 2: New Specialist Registrations by Residential Status, Location of Training and Employment Sector in 2023

Location of Training ⁶	Public Sector			Public Sector Total	Private Sector			Private Sector Total	Total
	SC	PR	NR		SC	PR	NR		
Local-Trained	211	53	6	270	6	-	-	6	276
Foreign-Trained	9	3	15	27	1	-	1	2	29
Total	220	56	21	297	7	-	1	8	305

Out of the 6,956⁶ specialists on the Register of Specialists, 621 were registered in two or more specialties including sub-specialties. As at 31 December 2023, the number of specialists registered in the 10 sub-specialties was 596. Table 3 shows the breakdown of the total number of specialists, including those who were 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	403	66.5%	203	33.5%	606
Cardiology	190	64.6%	104 (1)	35.4%	295
Cardiothoracic Surgery	46	71.9%	18	28.1%	64
Dermatology	86	52.8%	77	47.2%	163
Diagnostic Radiology	346	74.1%	121 (2)	25.9%	469
Emergency Medicine	245	91.4%	23	8.6%	268
Endocrinology	119 (3)	77.3%	35 (1)	22.7%	158
Gastroenterology	129	64.5%	71 (2)	35.5%	202
General Surgery	273 (1)	58.8%	191	41.2%	465
Geriatric Medicine	149 (3)	90.9%	15 (2)	9.1%	169
Haematology	70 (1)	77.8%	20 (1)	22.2%	92
Hand Surgery	42	71.2%	17 (1)	28.8%	60
Infectious Diseases	83 (2)	81.4%	19	18.6%	104
Internal Medicine	181 (70)	81.2%	42 (17)	18.8%	310
Medical Oncology	107 (1)	66.9%	53	33.1%	161
Neurology	111	79.3%	29	20.7%	140
Neurosurgery	41	64.1%	23	35.9%	64
Nuclear Medicine	18 (5)	56.3%	14 (1)	43.8%	38
Obstetrics & Gynaecology	137	36.5%	238	63.5%	375
Occupational Medicine	28	66.7%	14	33.3%	42
Ophthalmology	197	61.2%	125	38.8%	322
Orthopaedic Surgery	207 (1)	59.1%	143	40.9%	351
Otorhinolaryngology	93	53.8%	80	46.2%	173
Paediatric Medicine	327 (1)	64.5%	180	35.5%	508
Paediatric Surgery	15 (1)	60.0%	10	40.0%	26
Pathology	161	81.3%	37	18.7%	198
Plastic Surgery	45	50.0%	45	50.0%	90
Psychiatry	204	68.5%	94	31.5%	298
Public Health	76 (4)	58.5%	54	41.5%	134
Radiation Oncology	48	71.6%	19	28.4%	67
Rehabilitation Medicine	55 (1)	85.9%	9	14.1%	65
Renal Medicine	106 (1)	76.3%	33	23.7%	140
Respiratory Medicine	145 (1)	81.0%	34 (1)	19.0%	181
Rheumatology	62 (4)	80.5%	15 (1)	19.5%	82
Urology	75	58.1%	54	41.9%	129
Sub Total	4,620 (99)†	67.2%	2,259 (30)	32.8%	6,879 (129)†
Registered Sub-Specialty [10]					
Aviation Medicine	2 (12)	33.3%	4 (11)	66.7%	29
Intensive Care Medicine	4 (196)	100.0%	(101)	0.0%	301
Neonatology	2 (38)	100.0%	(30)	0.0%	70
Palliative Medicine	31 (35)	77.5%	9 (7)	22.5%	82
Sports Medicine	19 (4)	76.0%	6 (7)	24.0%	36
Paediatric Cardiology	(9)	0.0%	(9)	0.0%	18
Paediatric Gastroenterology	(10)	0.0%	(3)	0.0%	13
Paediatric Haematology & Oncology	(15)	0.0%	(4)	0.0%	19
Paediatric Intensive Care	(21)	0.0%	(3)	0.0%	24
Paediatric Nephrology	(9)	0.0%	(3)	0.0%	12
Sub Total	58 (346)♠	75.3%	19 (175)♠	24.7%	77 (521)♠
Total	4,678 (419)^	67.3%	2,278 (202)^	32.7%	6,956 (621)^

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

† There was 1 specialist with three registered specialties.

♠ There were 6 specialists with one registered specialty and two registered sub-specialties. 3 were in the public sector and 3 were in the private sector.

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

() Figures in parenthesis refer to the number of medical practitioners who had registered that specialty/sub-specialty as their second specialty. For example, there were 62 specialists in the public sector with Rheumatology as their first specialty and 4 specialists in the public sector with Rheumatology as their second specialty.

In addition, Table 4 shows the total number of specialists in each specialty, including those who were registered in more than one specialty or sub-specialty as at 31 December of each year, from 2019 to 2023. 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 three specialties with the largest increase in numbers have been Paediatric Medicine, Anaesthesiology and Diagnostic Radiology. In terms of percentage, Geriatric Medicine, Rehabilitation Medicine and Neurology saw the biggest percentage growth in the number of specialists registered.

Table 4: Total Number of Specialists in each Specialty including those registered in more than one Specialty or Sub-Specialty (Years 2019 to 2023)

Registered Specialty [35]	2019	2020	2021	2022	2023	Comparison between 2019 and 2023	
						Increase	%
Anaesthesiology	524	537	566	591	606	82	15.6%
Cardiology	253	266	276	286	295	42	16.6%
Cardiothoracic Surgery	57	56	63	65	64	7	12.3%
Dermatology	139	142	148	155	163	24	17.3%
Diagnostic Radiology	392	411	441	446	469	77	19.6%
Emergency Medicine	212	224	234	253	268	56	26.4%
Endocrinology	136	143	145	151	158	22	16.2%
Gastroenterology	159	169	180	190	202	43	27.0%
General Surgery	401	401	428	447	465	64	16.0%
Geriatric Medicine	119	132	152	162	169	50	42.0%
Haematology	82	82	86	89	92	10	12.2%
Hand Surgery	49	51	54	56	60	11	22.4%
Infectious Diseases	87	88	92	99	104	17	19.5%
Internal Medicine	261	265	288	297	310	49	18.8%
Medical Oncology	139	141	148	155	161	22	15.8%
Neurology	106	111	123	134	140	34	32.1%
Neurosurgery	50	50	56	57	64	14	28.0%
Nuclear Medicine	31	33	34	35	38	7	22.6%
Obstetrics & Gynaecology	347	350	359	366	375	28	8.1%
Occupational Medicine	43	43	42	40	42	(1)	(2.3%)
Ophthalmology	287	300	307	314	322	35	12.2%
Orthopaedic Surgery	279	300	318	341	351	72	25.8%
Otorhinolaryngology	148	157	167	171	173	25	16.9%
Paediatric Medicine	424	444	465	488	508	84	19.8%
Paediatric Surgery	25	25	25	26	26	1	4.0%
Pathology	176	180	184	189	198	22	12.5%
Plastic Surgery	76	80	85	86	90	14	18.4%
Psychiatry	254	263	277	287	298	44	17.3%
Public Health	128	128	132	132	134	6	4.7%
Radiation Oncology	63	64	65	66	67	4	6.3%
Rehabilitation Medicine	46	52	55	62	65	19	41.3%
Renal Medicine	119	121	132	140	140	21	17.6%
Respiratory Medicine	149	149	163	173	181	32	21.5%
Rheumatology	70	74	81	82	82	12	17.1%
Urology	106	113	120	125	129	23	21.7%
Registered Sub-Specialty [10]							
Aviation Medicine	27	28	27	28	29	2	7.4%
Intensive Care Medicine	254	260	266	283	301	47	18.5%
Neonatology	64	68	69	68	70	6	9.4%
Palliative Medicine	68	73	75	78	82	14	20.6%
Sports Medicine	29	29	29	32	36	7	24.1%
Paediatric Cardiology	18	17	16	18	18	0	0.0%
Paediatric Gastroenterology	11	11	11	13	13	2	18.2%
Paediatric Haematology & Oncology	19	19	19	19	19	0	0.0%
Paediatric Intensive Care	19	20	22	22	24	5	26.3%
Paediatric Nephrology	11	12	12	12	12	1	9.1%

Table 5 shows the breakdown of specialists by residential status in public and private sectors. About 67.3% of specialists were practising in the public sector, while 32.7% 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	3,514	915	149	4,578	1,875	341	58	2,274	6,852
Conditional Registration	33	27	40	100	2	1	1	4	104
Total	3,547	942	189	4,678	1,877	342	59	2,278	6,956

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 routes of entry and employment sectors.

Table 6A: Registered Family Physicians by Route of Entry and Employment Sector in 2023

Routes of Entry	Public Sector	Private Sector	Total
Degree / Diploma Route	732	1,091	1,823
Practice Route [^]	41	703	744
Total	773	1,794	2,567[#]

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

[#] 41 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 2019 to 2023.

Table 6B: Registered Family Physicians by Employment Sector (Years 2019 to 2023)

Employment Sector	2019	2020	2021	2022	2023	Comparison between 2019 and 2023	
						Increase	%
Public Sector	548	614	696	746	773	225	41.1%
Private Sector	1,503	1,561	1,616	1,707	1,794	291	19.4%

Continuing Medical Education

Number of Processed Applications and Credit Claims for 2023

In 2023, the SMC processed a total of 57,729 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	1,763	53	1,816
1B	3,936	187	4,123
1C	2,344	472	2,816
2	1,264	272	1,536
3A	18,161	1,086	19,247
3B	27,031	1,160	28,191
Total	54,499	3,230	57,729

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

10,084 (98.4%) of the 10,250 fully and conditionally registered medical practitioners who were due to renew their PCs by 31 Dec 2023 renewed them successfully. There were 166 (1.6%) 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	28	17%
Residing, Working or Studying Overseas	18	11%
Did Not Meet Requirements to Renew PC	88	53%
Others (e.g. claimed to be unaware of PC renewal exercise)	32	19%
Total	166	100%

Supervision of Conditionally and Temporarily Registered Doctors

Foreign-trained doctors may come under Conditional or Temporary registration to practise medicine in Singapore. For patient safety, SMC requires all new foreign-trained doctors to be supervised by SMC-approved fully registered doctors for a mandated period. The SMC Supervisory Framework specifies the conditions or restrictions of practice and the progressive levels of supervision. Supervision includes assessment of the doctors' performance based on assessment reports submitted by their supervisors to SMC. The frequency of the supervisory assessment report is summarised in the table below.

Level of Supervision	Conditional Registration	Temporary Registration (Training as Clinical Fellow / Clinical Observer)
Level 1 (L1)	<ul style="list-style-type: none"> a) At the 3rd month b) At the 6th month & thereafter at 6-monthly intervals 	<ul style="list-style-type: none"> a) At the 3rd month b) At 6-monthly intervals c) End of term
Level 2 (L2)	6-monthly intervals	Not Applicable
Level 3 (L3)	Annually	Not Applicable

Each supervisor is expected to check with colleagues who work together with the supervisee to assess the latter's performance in various domains. Every domain listed in the assessment is considered critical to the supervisee's performance, which should not fall below the satisfactory grading. Multi-rater feedback is also requested from healthcare professionals who work alongside the supervisee. For doctors whose performance is assessed to be consistently unsatisfactory in various domains, appropriate measures may have to be taken by SMC. The employer will also be required to have performance

improvement plans for such doctors in order to address performance concerns, and to submit follow-up reports to SMC.

The supervision of doctor under Level 1 supervision is more intensive to ensure that performance issues are identified early. The employer or Head of Department can request SMC to progress the doctor to the next level of supervision (Level 2) if the doctor's performance is satisfactory after six months at Level 1. Level 3 supervision is for doctors who are assessed to be able to practise with little supervision.

Professional Conduct

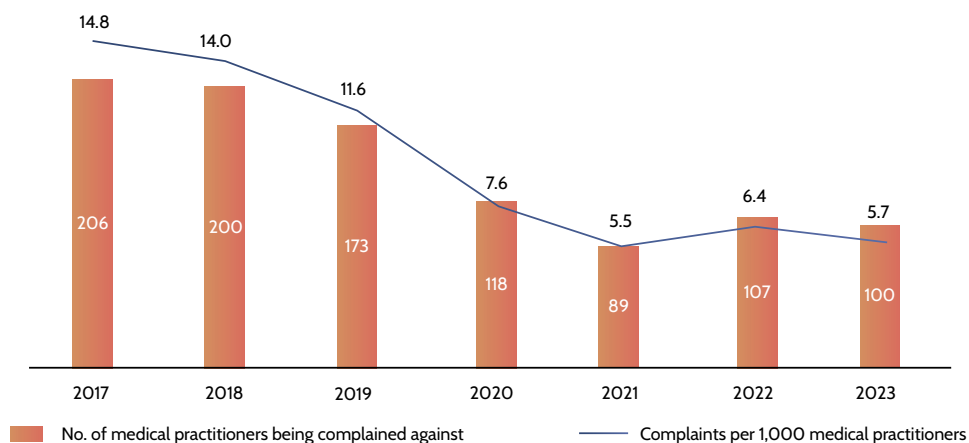
Complaints Lodged with the Medical Council

The Medical Council received 88 new complaints against 100 medical practitioners in 2023, compared to 87 new complaints against 107 medical practitioners in 2022.

In addition to the 88 new complaints received in 2023, 80 complaints were carried over from past years. As such, the Medical Council processed a total of 168 complaints in 2023. The majority (167)⁷ were referred to Inquiry Committees (ICs)⁸ and Complaints Committees (CCs), and one was referred directly by the SMC to the independent Disciplinary Commission appointed by the Minister for Health for appointment of Disciplinary Tribunal (DT).

Figure 3 shows the number of medical practitioners who received complaints during the period of 2017 to 2023.

Figure 3: Number of Medical Practitioners complained against from 2017 to 2023



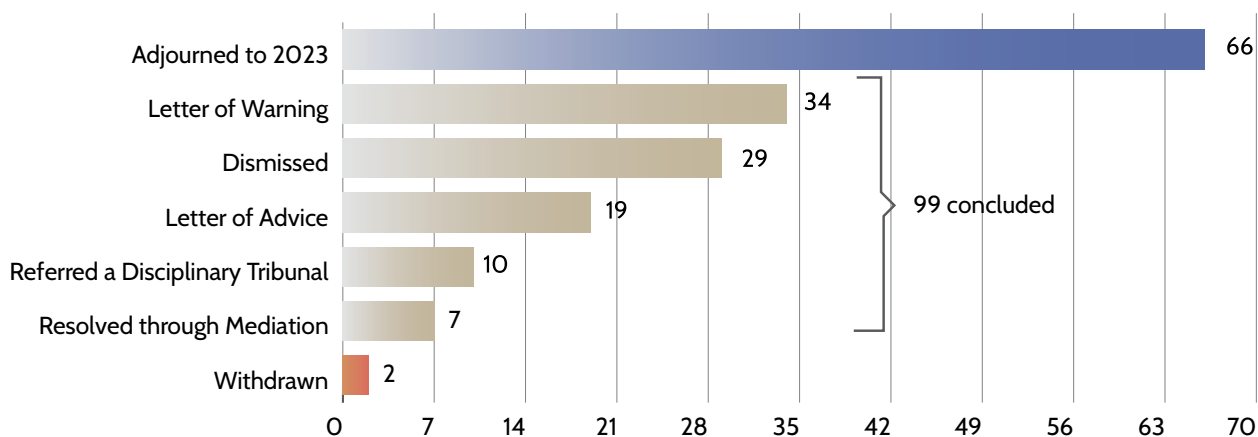
7 Of these, 52 complaints were direct referrals made to CCs under the Medical Registration Act 1997 [2014 Rev Ed] ("old MRA") and the Medical Registration Act 1997 which came into force on 1 July 2022 ("amended MRA"). The remaining 115 were referred by ICs constituted under the amended MRA.

8 About 19% of complaints (31 out of 167) were concluded by ICs without any referrals made to CCs under the amended MRA.

Out of the 167 complaints reviewed by CCs and ICs in 2023, 99⁹ were concluded, two were withdrawn, and 66¹⁰ were adjourned to 2024. Of the 99 concluded cases, 29 were dismissed, 19 were issued letters of advice, 34 were issued letters of warning, seven were successfully resolved through mediation, and 10 were referred to DTs for formal inquiries¹¹.

Figure 4 shows the detailed breakdown of the 167 complaints reviewed by CCs and ICs in 2023.

Figure 4: Breakdown of Complaints Reviewed by CCs and ICs in 2023



9 Of these, three cases were placed before Review Committees (RCs) following receipt of requests to review decisions made by respective CCs. Upon review, the RCs concluded that the CCs had complied with all procedural requirements under the amended MRA and regulations governing the inquiry by a CC.

10 Of these, two cases were placed before RCs following receipt of requests to review decisions made by CCs. Upon review, the RCs directed the CCs to conduct further inquiry/rehear the complaint in accordance with section 56(4)(b) of the amended MRA.

11 Of these, five were referred to DTs by CCs under the old MRA, while five were recommended by CCs for referral to DT under the amended MRA.

Please see Table 9 for the detailed categories and outcomes of complaints processed by the Medical Council in 2023.

Table 9: Categories of Complaints Processed in 2023 including complaints carried over from past years

Categories of Complaints based on Key Allegations [†]	Past year complaints carried over to 2023*	Complaints received in 2023	Total number of complaints received from 2017 to 2023	CC Outcomes							Directly referred to a DT
				No Formal Inquiry					Referred to a DT	Adjourned to 2024	
				Withdrawn	Dismissed	Mediation	Letter of Advice	Letter of Warning			
(A) Breach of Guidelines on Aesthetic Practice	5	15	20	0	0	0	3	15	0	2	0
(B) Breach of medical confidentiality	0	4	4	0	0	0	0	2	0	2	0
(C) Delay in treatment	1	1	2	0	0	0	1	0	0	1	0
(D) Excessive / Inappropriate prescription of drugs	20	6	26	0	2	0	3	1	4	16	0
(E) False / Inappropriate certification	2	1	3	0	2	0	0	0	1	0	0
(F) Misdiagnosis	8	8	16	0	10	1	1	0	0	4	0
(G) No / Inappropriate / Inadequate Informed consent	6	7	13	1	2	1	2	2	0	5	0
(H) Non-evidence-based practices / Practices not generally accepted by the profession	4	0	4	0	0	0	1	2	0	1	0
(I) Outrage of modesty / Sexual relationship with patient / Other sexual offences	3	1	4	0	0	0	0	3	0	1	0
(J) Overcharging / Improper charging	2	0	2	0	0	0	0	0	0	2	0
(K) Professional negligence / Incompetence	21	9	30	0	7	2	6	3	1	11	0

Categories of Complaints based on Key Allegations [†]	Past year complaints carried over to 2023*	Complaints received in 2023	Total number of complaints received from 2017 to 2023	CC Outcomes								Directly referred to a DT
				No Formal Inquiry					Referred to a DT	Adjourned to 2024		
				Withdrawn	Dismissed	Mediation	Letter of Advice	Letter of Warning				
(L) Providing false or misleading information / False declaration	4	0	4	0	0	0	0	0	1	1	2	0
(M) Rudeness / Attitude / Communication issues	9	17	26	0	10	1	1	2	2	0	12	0
(N) Unnecessary / Inappropriate treatment	8	24	32	1	6	3	3	4	4	1	14	0
(O) Other complaints ¹²	4	8	12	0	2	1	2	2	2	2	3	0
(P) Conviction in Court	0	3	3	0	0	0	0	0	0	0	2	1
Total	97[†]	104[†]	201[†]	2[†]	41[†]	9[†]	23[†]	37[†]	37[†]	10[†]	78[†]	1
Percentage	-	-	100.0%	1.0%	20.4%	4.5%	11.4%	18.4%	18.4%	5.0%	38.8%	0.5%

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

* Includes a 2017 complaint (for alleged excessive / inappropriate prescription of drugs) which was carried over to 2023.

12 These complaints relate to a variety of issues outside of the specified categories. Of the 12 complaints in this category, four cases pertained to the consumption of controlled drugs, two cases pertained to complication of treatment, and the remaining six cases pertained to dishonesty, failure to disclose a financial conflict of interest, breach of COVID-19 regulations, failure to issue medical certificates, inappropriate record-keeping, and false representation of medical specialty.

Formal Inquiries

A total of 16 disciplinary inquiries¹³ were concluded by DTs and HCs in 2023. A total of three appeals were filed to the High Court against the decision of the DTs in 2023. One was concluded, one appeal is pending the decision by the Court of Three Judges (“C3J”), and one appeal is ongoing as at end-2023.

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

Table 10: Summary of Inquiries and Appeals in 2023

Nature of Complaint	Appeal to C3J concluded in 2023	Inquiries concluded in 2023	Charges Withdrawn / Disciplinary Proceedings Discontinued	Restricted Practice / Conditional Registration	Fitness to Practise Not Impaired	Fine	Censure & Suspension	Removed from Register	Appealed to C3J and Outcome Pending at end-Dec 2023
(A) Breach of SMC Code of Ethics / Professional Misconduct	-	2	1	-	-	-	1	-	-
(B) Conviction in Court (Outrage of Modesty)	-	1	1	-	-	-	-	-	-
(C) Excessive / Inappropriate Prescription of Drugs	-	5	-	-	-	-	3	-	2
(D) Fitness to Practice	-	4	1	1	1	-	-	1	-
(E) Overcharging	-	1	1	-	-	-	-	-	-
(F) Providing False or Misleading Information / False Declaration	-	2	1	-	-	1	-	-	-
(G) Professional Negligence / Incompetence	1	1	-	-	-	-	1	-	-
Total	1	16	5	1	1	1	5	1	2
Percentage	-	100%	31.2%	6.3%	6.3%	6.3%	31.2%	6.3%	12.4%

¹³ Out of the 16 cases concluded, 12 inquiries were concluded by DTs and four inquiries were held by HCs. Of the 16 concluded DTs and HCs – (a) one DT was discontinued following the Court of Three Judges’ decision to remove the medical practitioner from the register, (b) one DT was discontinued following SMC’s decision to withdraw the charges after considering written representations from the medical practitioner, (c) two DTs involving one medical practitioner was discontinued following Council’s acceptance of the HC’s recommendation to remove his name from the register, and (d) one HC inquiry was discontinued following the demise of the medical practitioner. Due to medical confidentiality, HCs’ Grounds of Decisions are not published.

The six completed inquiries and one appeal¹⁴ concluded in 2023 are briefly summarised below. The remaining summaries of the nine cases are not provided as (a) five of the cases (i.e., four DTs and one HC) were discontinued; and (b) two cases are pending outcome of appeals before the C3J. For the remaining two DT inquiries, while the DT rendered its decision as of 31 December 2023, parties were able to appeal against the DT's decision. Hence, the summaries of these two cases are not provided.

The detailed Grounds of Decision for the DT inquiries can be found on the SMC's [website](#).

¹⁴ The C3J's written judgment was published on the LawNet by the Singapore Academy of Law.

(A) Breach of SMC Code of Ethics

Case 1 | Dr LKLV

Dr LKLV was referred to a DT for a formal inquiry for (a) failure to call for a chaperone when he had to perform an intimate physical examination of a female minor patient; and (b) accessing the patient's contact information without prior authorisation to send a text message of no clinical relevance to the patient. Dr LKLV claimed trial to the single charge and alternative charge 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 LKLV of the single charge of having been found guilty of professional misconduct.

DT's decision:

- Dr LKLV be suspended from practice for a period of 12 months
- Dr LKLV be censured
- Dr LKLV to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr LKLV to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC, save for the costs occasioned by the third amendment to Notice of Inquiry
- Grounds of Decision be published

(B) Excessive / Inappropriate Prescription of Drugs

Case 2 | Dr MSS

Dr MSS was referred to a DT for a formal inquiry for (a) excessive and inappropriate prescription of benzodiazepines or other hypnotics to seven patients; and (b) poor documentation of medical findings and reasons for prescribing the benzodiazepines or other hypnotics to four patients. Dr MSS pleaded guilty to the 14 charges and three alternative charges in relation to his management of his patients.

DT's decision:

- Dr MSS be suspended from practice for a period of 36 months
- Dr MMS be censured
- Dr MMS to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr MMS 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) Providing False or Misleading Information / False Declaration

Case 3 | Dr QKK

Dr QKK was referred to a DT for a formal inquiry for bringing disrepute to the medical profession by (a) committing offences under the Employment of Foreign Manpower Act (Cap 91A) (EFMA) by his provision of locum services without a valid work pass on

numerous occasions, in multiple clinics, over a lengthy period of time; and (b) making a false declaration in his application to renew his Practising Certificate. Dr QKK pleaded guilty to a single charge under section 53(1)(c) of the MRA in respect of his convictions under the EFMA.

DT's decision:

- Dr QKK be fined \$50,000
- Dr QKK be censured
- Dr QKK to submit an undertaking to SMC that he will not engage in the conduct complained of or any similar conduct in the future
- Dr QKK to pay the costs and expenses of and incidental to the proceedings, including the costs of the solicitors to the SMC
- Grounds of Decision be published

(D) Fitness to Practise

Case 4 | Dr A

The HC inquiry arose out of information referred to the SMC that Dr A was admitted to the Institute of Mental Health and had presented with a history of behavioural symptoms for two weeks which, on assessment, turned out to be multiple hallucinations. Dr A also had a history of using Methamphetamine and was found to have been self-medicating with psychotropic medicines. The matter was referred to a 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 the fitness of Dr A to practise was impaired by reason of his mental condition.

The HC ordered that Dr A's name be removed from Part I of the Register of Medical Practitioners (the Register) and be registered instead as a medical practitioner with conditional registration in Part II of the Register for a period of at least 24 months. The HC did not make any order as to costs.

Case 5 | Dr B

The HC inquiry arose out of information referred to the SMC that Dr B was not able to provide a considered response in relation to a complaint filed against him. Dr B was found to be suffering from a deterioration of his mental condition, and medical reports from his treating doctor also stated that Dr B had a progressive decline in his cognitive state. The matter was referred to the HC for consideration on whether Dr B's fitness to practise was impaired by reason of his physical/mental condition. Having considered the matter, the HC concluded that Dr B's fitness to practise was impaired by reason of his mental condition.

The HC recommended that Dr B's name be removed from Part 1 of the Register and made no order as to costs. The Medical Council accepted the HC's recommendation, and Dr B's name was removed from the Register accordingly.

Case 6 | Dr C

The HC inquiry arose out of information referred to the SMC that Dr C was diagnosed with severe Generalised Anxiety Disorder and was given hospitalisation leave due to the severity and persistence of her symptoms. The matter was referred to the HC for consideration on whether Dr C's fitness to practise was impaired by reason of her mental condition. Having considered the matter, the HC concluded that Dr C's fitness to

practise was not impaired as the evidence before the HC revealed that Dr C's condition had since stabilised and, as such, she was deemed fit to practise.

C3J Appeal Case | Dr Ho Tze Woon

DT inquiry

Upon conclusion of its investigations into the complaint, the CC directed that Dr Ho Tze Woon (Dr Ho) be referred to a DT for a formal inquiry. Dr Ho claimed trial to a single charge under section 53(1)(e) of the MRA for his failure to correctly administer Cardiopulmonary Resuscitation (CPR) on the patient.

Having fully considered all the facts, circumstances and parties' submissions, the DT convicted Dr Ho of the single charge of having been found guilty of failing to provide professional services of quality which was reasonable to expect of him.

DT's decision:

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

Appeal against the DT's decision

Dr Ho applied to the High Court for a review of the DT's decision on grounds that (a) the DT's conviction was unsafe, unreasonable, and/or contrary to the evidence; and (b) his suspension of nine months was manifestly excessive and/or seriously or unduly disproportionate.

On 7 August 2023, the C3J dismissed Dr Ho's appeal against his conviction and ordered that Dr Ho's appeal against the sentence be allowed in part, with the sentence reduced from a suspension of nine months to three months. The remaining orders made by the DT remained in place and the C3J made no order as to the costs of the appeal.

C3J's Reasons on Sentencing

At the outset, the C3J was of the view that the DT was eminently correct to convict Dr Ho for failing to provide professional services of quality which was reasonable to expect of him, and his conviction on the single charge should be upheld.

In respect of Dr Ho's appeal on sentencing, the C3J found that the *Wong Meng Hang* framework should not be a default application to all cases under section 52(1)(e) of the MRA. The framework was not an appropriate reference for cases involving other forms of misconduct (i.e., non-clinical misconduct) because the types of harm caused by those forms of misconduct may be markedly differently in nature to that which was caused by misconduct in the form of deficient clinical care. In his case, Dr Ho's wrongdoing did not amount to professional misconduct and the C3J therefore had reservations about applying the use of the *Wong Meng Hang* framework to determine Dr Ho's sentence. The C3J also raised a pertinent point that there was no suggestion that Dr Ho had caused the patient's death, whether by act or omission. This was because Dr Ho's failure to properly administer CPR on the patient did not cause the patient's death but, rather,

Dr Ho's failure constituted an omission to provide care which could potentially have saved the patient's life, or at the very least, increased his chances of survival.

The C3J determined that the appropriate sentence for Dr Ho should be a suspension of three months by comparing the facts of the present case to those of the two precedents under section 53(1)(e) of the MRA (i.e., *Yong Thiam Look Peter v Singapore Medical Council* [2017] 4 SLR 66 and in *the Matter of Dr Fernandes Mark Lee* [2017] SMCDT 2).



**FINANCIAL STATEMENTS
FOR THE FINANCIAL
YEAR ENDED
31 MARCH 2024**

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

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2024**

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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 2024

In the opinion of the Members of Council,

- (a) the financial statements of the **SINGAPORE MEDICAL COUNCIL** (the "Council") together with the notes thereto are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the "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 2024**, and of the financial performance, changes in fund, and cash flows of the Council for the financial year ended on that date;
- (b) at the date of this statement, there are reasonable grounds to believe that the Council will be able to pay its debts as and when they fall due; and
- (c) the receipts, expenditure, investment of moneys and the acquisition and disposal of assets by the Council during the financial year ended **31 March 2024** 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

Singapore

Date: 27 June 2024



Prof. Pang Weng Sun
Chairman, Finance Committee

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 2024

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **SINGAPORE MEDICAL COUNCIL** (the "Council"), which comprise the statement of financial position as at **31 March 2024**, the statement of comprehensive income, statement of changes in fund and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

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 2024** 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 2024

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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal 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 2024

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

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

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

Report on Other Legal and Regulatory Requirement

Opinion

In our opinion:

- (a) the receipts, expenditure, investment of moneys and the acquisition and disposal of assets by the Council during the financial year are, in all material respects, in accordance with the provisions of the 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 2024

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: 27 June 2024

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***STATEMENT OF COMPREHENSIVE INCOME***For the financial year ended 31 March 2024*

	Note	2024 S\$	2023 S\$
Income			
Administrative income		4,493	4,493
Application fees		794,600	815,451
Interest income		171,921	64,351
Practicing certificate fees		7,965,231	7,564,578
Other income		52,120	210,686
Other fees		134,530	132,409
Total income		9,122,895	8,791,968
Less: Operating expenses			
Computer operations and maintenance		477,173	550,010
Depreciation of property, plant and equipment	4	248,105	232,665
Employee compensation	11	6,979,562	8,330,985
Legal expenses for disciplinary proceedings (net)	12	1,678,566	1,387,350
Shared service cost		704,661	731,207
Other operating expenses	13	4,738,522	4,082,889
Total operating expenses		14,826,589	15,315,106
Less: Finance cost			
Interest expense on lease liabilities	14	29,538	32,810
Deficit before grant and contributions to consolidated fund		(5,733,232)	(6,555,948)
Grants			
Grants received/receivables from Ministry of Health	22	5,883,237	5,906,968
Contribution to consolidated fund		-	-
Net surplus/(deficit) for the financial year, representing total comprehensive income/(loss) for the financial year		150,005	(648,980)

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 2024*

	Note	2024 S\$	2023 S\$
ASSETS			
Non-current assets			
Property, plant and equipment	4	<u>2,653,280</u>	<u>1,297,623</u>
Current assets			
Prepayments		159,918	82,647
Other receivables	5	7,819,725	5,954,425
Bank balances	6	<u>9,530,578</u>	<u>8,542,413</u>
		<u>17,510,221</u>	<u>14,579,485</u>
TOTAL ASSETS		<u>20,163,501</u>	<u>15,877,108</u>
LIABILITIES AND FUND			
Non-current liabilities			
Fees received in advance	7	3,243,779	1,912,864
Lease liabilities	10	<u>781,244</u>	<u>440,568</u>
		<u>4,025,023</u>	<u>2,353,432</u>
Current liabilities			
Fees received in advance	7	6,873,821	6,180,717
Grant received in advance	8	162,202	162,202
Other payables	9	3,564,439	2,487,359
Lease liabilities	10	<u>1,202,578</u>	<u>507,965</u>
		<u>11,803,040</u>	<u>9,338,243</u>
TOTAL LIABILITIES		<u>15,828,063</u>	<u>11,691,675</u>
Fund			
Accumulated fund		<u>4,335,438</u>	<u>4,185,433</u>
TOTAL LIABILITIES AND FUND		<u>20,163,501</u>	<u>15,877,108</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 2024

	Accumulated fund
	<u>S\$</u>
2024	
At 1 April 2023	4,185,433
Total comprehensive income for the financial year	150,005
At 31 March 2024	<u><u>4,335,438</u></u>
2023	
At 1 April 2022	4,834,413
Total comprehensive loss for the financial year	(648,980)
At 31 March 2023	<u><u>4,185,433</u></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 2024*

	Note	2024 S\$	2023 S\$
<u>Cash flows from operating activities</u>			
Deficit before grant and contribution to consolidated fund		(5,733,232)	(6,340,684)
<u>Adjustments for:</u>			
Depreciation of property, plant and equipment	4	790,897	716,737
Interest income		(171,921)	(64,351)
Interest expense	14	29,538	32,810
Gain on disposal of property, plant and equipment		(330)	(9)
Operating cash flows before working capital changes		<u>(5,085,048)</u>	<u>(5,655,497)</u>
<u>Changes in working capital:</u>			
Prepayments		(77,271)	(12,962)
Other receivables		(1,833,290)	143,716
Fees received in advance		2,024,019	(1,323,678)
Other payables		1,077,080	(174,071)
Cash used in operations		<u>(3,894,510)</u>	<u>(7,022,492)</u>
Interest received		139,911	38,931
Net cash used in operating activities		<u>(3,754,599)</u>	<u>(6,983,561)</u>
<u>Cash flows from investing activities</u>			
Proceeds from disposal of property, plant and equipment		330	9
Acquisition of property, plant and equipment		(396,097)	-
Net cash (used in)/generated from investing activities		<u>(395,767)</u>	<u>9</u>
<u>Cash flows from financing activities</u>			
Interest paid		(29,538)	(32,810)
Grant received from Ministry of Health		5,883,237	6,389,232
Payment of principal portion of lease liabilities	10	(715,168)	(698,747)
Net cash generated from financing activities		<u>5,138,531</u>	<u>5,657,675</u>
Net increase/(decrease) in cash and cash equivalents		988,165	(1,325,877)
Cash and cash equivalents at 1 April		<u>8,542,413</u>	<u>10,083,554</u>
Cash and cash equivalents at 31 March	6	<u>9,530,578</u>	<u>8,757,677</u>

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 2024

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 2024 were authorised for issue by the Members of Council on the date of the Statement by the Council's Management.

2. Material accounting policy information

- (a) Basis of preparation

The financial statements have been drawn up in accordance with the provisions of the Act and Statutory Board Financial Reporting Standards in Singapore ("SB-FRS"). The financial statements have been prepared on the historical cost basis 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 2023. 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 2024

2. Material accounting policy information (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 2024
Amendments to SB-FRS 16 <i>Leases:</i> Lease liability in a Sale and Leaseback	1 January 2024
Amendments to SB-FRS 1 <i>Presentation of Financial Statements:</i> Non-current Liabilities with Covenants	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.

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	36 months

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(e) Property, plant and equipment (continued)

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.

(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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(g) Financial instruments (continued)

(i) Financial assets (continued)

Initial recognition and measurement (continued)

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 liabilities are 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 liabilities at initial recognition.

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

Subsequent measurement

After initial recognition, financial liabilities 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 liabilities are derecognised, and through the amortisation process.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(g) Financial instruments (continued)

(ii) Financial liabilities (continued)

Derecognition

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

(h) Impairment of financial assets

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 comprise cash at banks and fixed deposits which 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.

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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(j) Provisions (continued)

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources 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 over time 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.

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.

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

2. Material accounting policy information (continued)

(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 2024

2. Material accounting policy information (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 plans

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 2024

2. Material accounting policy information (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.

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***4. Property, plant and equipment**

	<u>Computer systems and software</u>	<u>Office equipment</u>	<u>Furniture and fittings</u>	<u>Renovation in progress</u>	<u>Lease premises</u>	<u>Total</u>
	S\$	S\$	S\$	S\$	S\$	S\$
<u>Cost</u>						
At 1 April 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)	-	-
Disposals	(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
Additions	-	-	7,031	389,066	1,750,457	2,146,554
Disposals	-	-	(6,028)	-	-	(6,028)
Written-off	(749)	(12,718)	(383,630)	-	(2,521,644)	(2,918,741)
At 31 March 2024	5,370	29,923	417,540	389,066	2,394,593	3,236,492
<u>Accumulated depreciation</u>						
At 1 April 2022	59,695	57,801	414,335	-	1,537,336	2,069,167
Depreciation	-	-	50,894	-	665,843	716,737
Disposals	(53,576)	(15,160)	(84)	-	-	(68,820)
At 31 March 2023	6,119	42,641	465,145	-	2,203,179	2,717,084
Depreciation	-	-	51,407	-	739,490	790,897
Disposals	-	-	(6,028)	-	-	(6,028)
Written-off	(749)	(12,718)	(383,630)	-	(2,521,644)	(2,918,741)
At 31 March 2024	5,370	29,923	126,894	-	421,025	583,212
<u>Carrying amount</u>						
At 31 March 2024	-	-	290,646	389,066	1,973,568	2,653,280
At 31 March 2023	-	-	335,022	-	962,601	1,297,623

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***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\$1,750,457 (2023: S\$644,135) by means of lease arrangements.

The cash outflow on acquisition of property, plant and equipment amounted to S\$396,097 (2023: S\$NIL).

	2024	2023
	S\$	S\$
Depreciation for the year	790,897	716,737
Less: Shared expenses to related parties in relation to leased premises	(542,792)	(484,072)
Depreciation in statement of comprehensive income - operating expenses	248,105	232,665

5. Other receivables

	2024	2023
	S\$	S\$
Amount due from related parties	7,575,290	5,707,365
Deposits	202,357	217,618
Interest receivables	42,078	29,442
	7,819,725	5,954,425

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

6. Bank balances

	2024	2023
	S\$	S\$
Cash at banks	4,337,540	3,508,660
Fixed deposits	5,193,038	5,033,753
	9,530,578	8,542,413

Fixed deposits were placed with banks for a period of 12 months (2023: 12 months) and bear interest ranging from 0.40% to 3.68% (2022: 0.40% to 2.40%) per annum.

The banker has the right to set-off against the bank facilities provided to the Council which amounted to S\$102,166 (2023: S\$102,166).

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***7. Fees received in advance**

	2024 S\$	2023 S\$
Practising certificate fees received:		
- due within 12 months	6,873,821	6,180,717
- due more than 12 months	3,243,779	1,912,864
	<u>10,117,600</u>	<u>8,093,581</u>

8. Grant received in advance

	2024 S\$	2023 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

	2024 S\$	2023 S\$
Accruals	2,937,514	972,797
Amount due to related parties	626,925	88,651
Sundry payables	-	1,425,911
	<u>3,564,439</u>	<u>2,487,359</u>

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

10. Lease liabilities

	2024 S\$	2023 S\$
Current	1,202,578	507,965
Non-current	781,244	440,568
	<u>1,983,822</u>	<u>948,533</u>

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***10. Lease liabilities (continued)**

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

	1 April 2023	Cash flows	Non-cash changes			31 March 2024
			Acquisition	Accretion of	Other	
	S\$	S\$	S\$	S\$	S\$	S\$
Lease liabilities						
- current	507,965	(744,706)	-	29,538	1,409,781	1,202,578
- non-current	440,568	-	1,750,457	-	(1,409,781)	781,244
	<u>948,533</u>	<u>(744,706)</u>	<u>1,750,457</u>	<u>29,538</u>	<u>-</u>	<u>1,983,822</u>
	1 April 2022	Cash flows	Non-cash changes			31 March 2023
	S\$	S\$	Acquisition	Accretion of	Other	S\$
	S\$	S\$	S\$	S\$	S\$	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>

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

11. Employee compensation

	2024	2023
	S\$	S\$
Wages and salaries	6,043,995	7,372,744
Employer’s contribution to Central Provident Fund	833,637	919,714
Other short-term benefits	101,930	38,527
	<u>6,979,562</u>	<u>8,330,985</u>

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***12. Legal expenses for disciplinary proceedings (net)**

	2024	2023
	S\$	S\$
Legal proceeding costs recovered	(466,306)	(291,820)
Legal expenses for disciplinary proceedings incurred	2,144,872	1,679,170
	<u>1,678,566</u>	<u>1,387,350</u>

13. Other operating expenses

	2024	2023
	S\$	S\$
Amalgamation expenses	361,410	215,264
Expert witness fees incurred for disciplinary proceedings	121,669	391,834
Honorarium	101,100	240,200
Insurance expenses	(1,565)	4,405
Legal assessor fee expenses	256,055	124,762
Mediation expenses	5,190	6,438
Office maintenance	15,093	29,996
Physician's Pledge ceremony	11,302	15,550
Professional bodies expenses	3,443,832	2,631,533
Publication and printing	263	172
Refreshments	1,831	3,356
Rental expenses	163,911	112,022
Transcripts	(4,692)	48,234
Utilities	64,727	63,544
Miscellaneous expenses	198,396	195,579
	<u>4,738,522</u>	<u>4,082,889</u>

14. Finance cost

	2024	2023
	S\$	S\$
Interest expense on lease liabilities	<u>29,538</u>	<u>32,810</u>

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***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 2022	984,309
Additions	644,135
Depreciation	<u>(665,843)</u>
At 31 March 2023	962,601
Additions	1,750,457
Depreciation	<u>(739,490)</u>
At 31 March 2024	<u><u>1,973,568</u></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

	2024 S\$	2023 S\$
Depreciation of right-of-use assets	739,490	665,843
Interest expense on lease liabilities	29,538	32,810
Rental expenses (included in operating expenses)	<u>163,911</u>	<u>112,022</u>
Total amount recognised in profit or loss	<u><u>932,939</u></u>	<u><u>810,675</u></u>

- (d) Amounts recognised in profit or loss

The Council had total cash outflow for leases of S\$744,706 (2023: S\$731,557).

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

16. Significant related party 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:

	2024	2023
	S\$	S\$
<u>Balances with related parties</u>		
- Amount due from related parties	7,412,210	5,707,365
- Amount due to related parties	-	88,651
- Grant received in advance from related party	<u>162,202</u>	<u>162,202</u>
<u>Transactions with related parties</u>		
- Grant received/receivables from related party	5,883,237	5,906,968
- Shared service cost to related parties	704,661	731,207
- Shared service fees received from related parties	5,606,281	5,435,837
- Expenses paid on behalf of the related parties	1,416,297	439,643
- Expenses paid to related party	<u>237,006</u>	<u>202,872</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 2024 and 31 March 2023 respectively.

The Council is not subjected to externally imposed capital requirements.

18. Fair value of assets and liabilities

Assets and liabilities not measured at fair value

Other receivables, bank balances and other payables

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

SINGAPORE MEDICAL COUNCIL

(Constituted under the Medical Registration Act, Chapter 174)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2024

18. Fair value of assets and liabilities (continued)

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.

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***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\$	One year or less S\$	One to five years S\$
2024				
<u>Financial assets</u>				
Other receivables	7,819,725	7,819,725	7,819,725	-
Bank balances	9,530,578	9,653,847	9,653,847	-
Total undiscounted financial assets	<u>17,350,303</u>	<u>17,473,572</u>	<u>17,473,572</u>	<u>-</u>
<u>Financial liabilities</u>				
Other payables	3,564,439	3,564,439	3,564,439	-
Lease liabilities	1,983,822	2,094,709	1,244,457	850,252
Total undiscounted financial liabilities	<u>5,548,261</u>	<u>5,659,148</u>	<u>4,808,896</u>	<u>850,252</u>
Total net undiscounted financial assets/(liabilities)	<u>11,802,042</u>	<u>11,814,424</u>	<u>12,664,676</u>	<u>(850,252)</u>
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	<u>14,496,838</u>	<u>14,496,838</u>	<u>14,496,838</u>	<u>-</u>
<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	<u>3,435,892</u>	<u>3,493,356</u>	<u>3,028,291</u>	<u>465,065</u>
Total net undiscounted financial assets/(liabilities)	<u>11,060,946</u>	<u>11,003,482</u>	<u>11,468,547</u>	<u>(465,065)</u>

SINGAPORE MEDICAL COUNCIL*(Constituted under the Medical Registration Act, Chapter 174)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2024***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	2024 S\$	2023 S\$
<u>Financial assets measured at amortised cost</u>			
Other receivables	5	7,819,725	5,954,425
Bank balances	6	<u>9,530,578</u>	<u>8,542,413</u>
Total financial assets measured at amortised cost		<u><u>17,350,303</u></u>	<u><u>14,496,838</u></u>
<u>Financial liabilities measured at amortised cost</u>			
Other payables	9	3,564,439	2,487,359
Lease liabilities	10	<u>1,983,822</u>	<u>948,533</u>
Total financial liabilities measured at amortised cost		<u><u>5,548,261</u></u>	<u><u>3,435,892</u></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 comprehensive income and the related notes to the financial statements.

The items reclassified were as follows:

	Previously reported S\$	Reclassification S\$	After reclassification S\$
<u>Statement of comprehensive income</u>			
Operating expense			
Depreciation of property, plant and equipment	289,576	(56,911)	232,665
Other operating expenses	<u>4,025,978</u>	<u>56,911</u>	<u>4,082,889</u>

22. Grants received/receivables from Ministry of Health

During the financial year, grants received/receivables from Ministry of Health ("MOH") amounting to S\$5,883,237 (2023: S\$5,906,968).

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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