

# Singapore Dental Council

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## annual report 2001

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## PRESIDENT'S FOREWORD

## **NEW OFFICE**

The Council's office is now at the Ministry of Health HQ at 16 College Road. For those who have visited the College of Medicine Building in recent years, it is located where the Academy of Medicine had its office. For those who only know the building when it was the office of the Faculty of Medicine, it is at the south wing where the Dept of Pharmacy had it office and laboratory. We share this location with the Medical Council and the Nursing Board.

## ON-LINE REPORTING OF PARTICIPATION IN CONTINUING EDUCATION

The program for on-line reporting of participation in continuing education is still under development. This development will dovetail into the new program now being developed, to register and store data of dentists. It is therefore likely that it would be operational in the middle of 2003.

## **COMPULSORY PARTICIPATION IN CONTINUING EDUCATION**

We are now working on amendments to the Dentists Act, requiring attendance of a certain number of hours of continuing professional development as a pre-requisite for renewal of annual practising certificates<sup>1</sup>. Whatever amendments to be made would be similar to those in the Medical Registration Act. Do accept this development positively, and do not speculate on what's coming and when it's going to be implemented. You will be duly informed before its implementation.

## **REGISTERS OF DENTAL SPECIALISTS**

Some of you are eagerly waiting for news of the proposed registers of dental specialists. Alas, I have no positive news to report. We are assessing the statutory provisions for these registers<sup>2</sup> in the English speaking countries. In these countries, dentists who have completed the prescribed training and qualifications may apply for registration with no requirement for post MDS/Membership training. In all these countries, the qualification for registration does not extend to:

- a requirement for "regulated" post-qualification training and experience; and
- a requirement that the specialists restrict themselves to the specialties.

<sup>&</sup>lt;sup>1</sup> Excerpt from a speech by the Minister for Health, 17 July 2002 –

<sup>&</sup>quot;Up till now, CME participation in Singapore has been voluntary and the participation rates have been relatively low. Only about 40% of our doctors achieve the minimum required number of CME points each year. For this reason, CME will be made compulsory for all doctors from 2003 onwards. The aim is to require all doctors to accumulate at least 50 CME points within a 2-year cycle before they are allowed to renew their practising certificate."

<sup>&</sup>lt;sup>2</sup> None of the states of the USA has statutory provisions in their respective Dentists Act for registers of dental specialists.

As in the implementation of compulsory continuing education as a pre-requisite for issue of the annual practising certificate, do not speculate on what's in store and when it's going to come about. A lot more consultation between specialists' societies, Singapore Dental Association, the Ministry of Health, etc, will be necessary before its implementation.

## VISIT OF THE PRESIDENT OF THE GENERAL DENTAL COUNCIL

In November 2001, the President of the (British) General Dental Council was here, as guest of the National University of Singapore. He found time to give members of the Council an insider's view of the changes taking place at the GDC. Much of what he had discussed is found at the GDC's website.

## IN CONCLUSION

Expect changes. Some would benefit us immediately; some would be tried and eventually modified. The prevailing mood of the government (and its citizens) is that everything in Singapore is up for review and that there are no sacred cows. You just have to face up to challenges and competition from outside. As a result of the WTO and bilateral Free Trade Agreements there are new opportunities overseas. Take advantage of these developments to venture overseas.

**CHAN YEE WING** 

## THE DENTAL COUNCIL

The Council has 11 members – five elected members and six appointed by the Minister for Health.

The Office Bearers are:

Elected Members Dr Chan Yee Wing President

A/Prof Ho Kee Hai A/Prof Jennifer Neo A/Prof Yeo Jin Fei

Dr Lim Kian Chong, Gerald

Appointed Members Prof Chew Chong Lin Registrar<sup>3</sup>

Dr Eu Oy Chu Dr Mimi Yow Dr Lee Jee Mui

Dr Rajendram Sivagnanam

Mr Soo Ying Sang

## **DENTAL COUNCIL MEETINGS**

The Dental Council held only two meetings in 2001. The Council had not deemed it necessary to meet more frequently because many discussions were effectively carried out by electronic mail.

<sup>&</sup>lt;sup>3</sup> Concurrently, the Chief Dental Officer at the Ministry of Health

## **DENTISTS REGISTER**

The Dentists Register has two divisions. Graduate dentists are listed in the First Division. Dentists without formal dental qualification (grandparented as dentists in the 1950s) and former dental therapists are listed in the second division.

Appendix I show the number of dentists on the Dentists Register for the years 1997 to 2001. Appendix II gives a breakdown of dentists by qualifications for the years 1997 to 2001. Appendix III shows the number of dentists removed from the Dentists Register for the years 1997 to 2001.

## First Division of the Dentists Register

As at 31 December, there were 1,086 graduate dentists on the Register.

The changes in the Register consisted of 58 new registrations, 4 restorations, and 37 dentists who did not renew their practicing certificates. Of the 37 graduate dentists removed from the active Register, 2 had died, 2 had ceased the conditional registration and the remaining 33 had failed to take out Annual Practising Certificates.

The dentist to resident population ratio in 2001 was estimated at 1:3800

The distribution of dentists registered in the first division of the Dentists Register by employment sector is shown in Appendix IV. The number of graduate dentists in the public service has decreased by one, while the number of dentists at the National University of Singapore increased by two. Ninety-nine dentists took out *Annual Practising Certificates*, but reported that they were not in active practice; this was 21 more than in the previous year.

There were 780 graduate dentists in private practice. This is an increase of 23 over the previous year. Of these 40% were in group practices, 28% were in one-dentist practices, and 4% (37 dentists) worked as locums.

The distribution of private dental clinics by postal sector is shown in Appendix V. The largest concentration of private dental clinics managed by graduate dentists was found in postal districts 23, 22 and 24 with 209 clinics altogether. The number of clinics in postal sector 23 has almost tripled in the year 2001. Whereas the largest concentration of dental clinics run by Second Division dentists were found in postal districts 53, 56 and 32.

## **Second Division of the Dentists Register**

As at 31 December, there were 86 non-graduate dentists: 55 in private practice, 20 in the public service and 11 not in active practice. Amongst those in private practice, 2 were former dental therapists and 31 were practitioners without formal dental qualifications but were grand-parented as "registered dentist" when the Registration of Dentists Ordinance 1948 came into force.

## PROFESSIONAL CONDUCT

Complaint Committees (CC) are appointed *ad hoc* to deliberate on complaints received by the Council. Provisions in the Dentists Act require Council to investigate all complaints that are accompanied by a statutory declaration.

Each CC consists of a member of the Council (as Chairman of the Committee), two dentists who are not members of the Council and one layperson from the Complaints Panel. The CC reviews the statements submitted by the complainant and the responding dentist(s) and then make any of the following recommendations to the Council:

- the matter be dismissed;
- a letter of advice or warning be issued;
- an inquiry be held by a Disciplinary or Health Committee; or
- other orders as the Complaints Committee considers appropriate.

The members of the Complaints Panel<sup>4</sup> are:

Dentists Dr Chung Kong Mun

Dr Djeng Shih Kien Dr Go Wee Ser Dr Shahul Hameed Ms Lee Show Feai

Dr Leung Wing Hung Dominic

Dr Li Chung Tai Trevor

Dr Loh Fun Chee

Dr Loh Kai Woh Ronald Dr Poon Choy Yoke Dr Seow Oon Choong Dr Tan Peng Hui Dr Teh Luan Yook Dr Tham Hon Meng

Dr Tseng Seng Kwong Patrick

Lay Members Mr Chua Thian Huat

Ms Kon Mei Leen

Mr Lim Eric

Mr Low Wee Ping

A/Prof Lye Lin Heng Irene Mrs Noorhayati Kassim Quek

A/Prof Tan Cheng Han Mr Wee Leong How

<sup>&</sup>lt;sup>4</sup> Members of the Complaints Panel are appointed for a 2-year term and members are eligible for reappointment.

The Council received six complaints in the year 2001. The Complaints Committee dismissed two cases. Of the four cases for disciplinary inquiries, two were dealt during the year. The other cases, recommended for disciplinary inquiries, are in the hands of our Solicitor<sup>5</sup>.

## CASES DISMISSED BY COMPLAINTS COMMITTEES

The two cases dismissed at preliminary proceedings level were allegations of unsatisfactory clinical treatment. In both instances, the Committee concluded that the complaints did not constitute serious professional misconduct but were instead the result of poor communication (or miscommunication) between the dentists and their clients.

## CASES DEALT WITH AT DISCIPLINARY INQUIRIES

## Case 1 (complaint was received in year 2000)

In year 2000 a Complaints Committee directed that a dentist, who had written graffiti in a public toilet, alluding to certain behaviour of a female employee at a medical clinic, be asked to appear before a disciplinary inquiry. [The dentist had also been charged in Court, and found guilty of the alleged offence.] In February 2001, the responding dentist was suspended for three months following a disciplinary inquiry.

## Case 2

The Ministry of Manpower notified Council that a dentist was found guilty under section 57(1)(k) of the Immigration Act for making false statements when applying for employment passes for his employees and was fined. As it was an offence involving fraud or dishonesty, the dentist had to respond to charges at an inquiry in accordance with provisions in the Dentists Act<sup>6</sup>.

The inquiry (chaired by Prof Chew) was of the opinion that professional integrity and honesty in all matters, patient-related or otherwise is of utmost importance. The repeated offences and the intention to defraud were also taken into account. However, taking into consideration that the respondent had pleaded guilty to the charges, he was:

- censured;
- suspended for a period of 3 months for each charge (to run concurrently);
- asked to give an undertaking not to repeat the offence; and
- asked to pay the cost of the disciplinary proceedings.

<sup>&</sup>lt;sup>5</sup> In August 2002, the complainant of one case has withdrawn his complaint. Consequent to that, the case has been declared "closed". <sup>6</sup> Section 33(3) of the Dentists Act:

<sup>&</sup>quot; Where a registered dentist has been convicted in Singapore or elsewhere of an offence involving fraud or dishonesty, the Council shall forthwith refer the matter to a Disciplinary Committee."

## Case 3

A dentist was found guilty of fabricating evidence for the purpose of being used in a judicial proceeding by forgery, an offence under section 193 of the Penal Code, Cap 224. The Court of Appeal has confirmed the penalty of  $3\frac{1}{2}$  years in jail.

Taking into consideration that the respondent had opted not to contest the charges at the disciplinary inquiry and that it was his first appearance before an inquiry, the Committee (chaired by A/Prof Jennifer Neo) unanimously ordered that he:

- be censured;
- be suspended for two years;
- pays the cost of the disciplinary proceedings

## FINANCIAL REPORT

Council had retained the services of Questor Management Pte Ltd and Robert Tan & Co as our accounting consultant and auditor respectively for the year 2001. The audited financial statements for the period 1<sup>st</sup> April 2001 to 31<sup>st</sup> March 2002 are reproduced in the following pages.

The increase in Council's expenditure in the financial year 2001 reflects staff salary and the costs incurred in relocation to the College of Medicine Building, ie, equipment and rental.

12 August 2002

RSM Robert Tan & Co 61 Club Street Singapore 069436

**Dear Sirs** 

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

This representation letter is provided in connection with your audit of the financial statements of **SINGAPORE DENTAL COUNCIL** as of the above date and for the year then ended for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position and results of operations in accordance with Statements of Accounting Standard.

We confirm, to the best of our knowledge and belief, the following representation:-

- 1. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with Statements of Accounting Standard including the appropriate disclosure of all information.
- 2. There have been no irregularities involving management or employees who have a significant role in the system of internal control or that could have a material effect on the financial statements.
- 3. We have made available to you all books of account and supporting documentation and all minutes of meetings of Council members and Council management from beginning of the year to the date of this letter.
- 4. The financial statements are free of material errors and omissions.
- 5. The Council has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There have been no communications concerning non-compliance with requirements of regulatory authorities with respect to financial matters.

- 6. The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:
  - (a) Assets pledged as collateral.
  - (b) All possible claims that our lawyer has advised us are probable of assertion.
- 7. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- 8. The Council has no inventory at the balance sheet date.
- 9. All current assets are expected to realise, in the ordinary course of business, not less than the amounts at which they are included in the balance sheet.
- 10. The carrying value of the assets are not in excess of recoverable amounts. No provision for permanent impairment is necessary.
- 11. The Council has satisfactory title to all assets and no assets, which should have been included have been omitted.
- 12. We have recorded or disclosed all liabilities. There were no contingent liabilities at the balance sheet date.
- 13. Any expenditure included in the financial statements was properly made in connection with the carrying on of the activities of the Council.
- 14. There were no approved future capital expenditure.
- 15. There have been no events subsequent to the balance sheet date which require adjustment of or disclosure in the financial statements.

Yours faithfully On behalf of Council.

CHAN YEE WING President

CHEW CHONG LIN Registrar

(Registered in Singapore)

## FINANCIAL STATEMENTS

## 31 MARCH 2002

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## STATEMENT BY COUNCIL'S MANAGEMENT

In our opinion, the financial statements set out on pages 3 to 6 are drawn up so as to give a true and fair view of the state of affairs of Singapore Dental Council as at 31 March 2002 and of the results of the Council for the year ended on that date.

On behalf of the Council,

CHAN YEE WING President

CHEW CHONG LIN Registrar

12 August 2002

# AUDITORS' REPORT TO THE MEMBERS OF SINGAPORE DENTAL COUNCIL

We have audited the accompanying balance sheet as at 31 March 2002 and the income and expenditure account for the year then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

## In our opinion:-

- (a) the financial statements are properly drawn up in accordance with the provisions of The Dentists Act 1999 and Statements of Accounting Standard and so as to give a true and fair view of the state of affairs of the Council as at 31 March 2002 and of the results of the Council for the year ended on that date; and
- (b) the accounting and other records, and the register required by the Act to be kept by the Council have been properly kept in accordance with the provisions of the Act.

**RSM Robert Tan & Co.** Certified Public Accountants, Singapore

# SINGAPORE DENTAL COUNCIL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2002

Practising fee         216,386         208,437           Penalty fee         1,875         1,625           Restoration fee         800         1,400           Register of Additional Qualification         2,150         1,450           Certified Copy of Certificate         150         50           Mailing label         166         -           Interest from current account         -         1,291           Interest from fixed deposit         8,136         3,930		2002	2001
Registration fee         11,800         12,800           Practising fee         216,386         208,437           Penalty fee         1,875         1,622           Restoration fee         800         1,400           Register of Additional Qualification         2,150         1,450           Certificate of Good Standing         1,200         2,880           Certified Copy of Certificate         150         50           Mailing label         166         -           Interest from current account         -         1,291           Interest from fixed deposit         8,136         3,930           Deduct : EXPENSES         -         -           Accountancy fee         1,590         1,700           Audit fee         1,060         1,000           Bank charges         115         115           Depreciation         3,277         -           General expenses         1,163         755           Gifts & entertainment         50         542           Honorarium         850         1,950           Legal & professional fees         648         -           Maintenance of equipment         23,266         3,762           Medical fee		\$	\$
Practising fee         216,386         208,437           Penalty fee         1,875         1,625           Restoration fee         800         1,400           Register of Additional Qualification         2,150         1,450           Certificate of Good Standing         1,200         2,880           Certified Copy of Certificate         150         5           Mailing label         166         -           Interest from current account         -         1,291           Interest from fixed deposit         8,136         3,930           242,663         233,863           242,663         233,863           242,663         233,863           242,663         233,863           242,663         233,863           242,663         233,863           242,663         233,863           242,663         233,863           242,663         233,863           242,663         233,863           25         242,663         233,863           26         1,060         1,000           Bank charges         115         115           Depreciation         3,277         -           Gifts & entertainment         50<	INCOME		
Penalty fee         1,875         1,622           Restoration fee         800         1,400           Register of Additional Qualification         2,150         1,450           Certificate of Good Standing         1,200         2,880           Certified Copy of Certificate         150         50           Mailing label         166         -           Interest from current account         -         1,291           Interest from fixed deposit         8,136         3,930	Registration fee		12,800
Restoration fee         800         1,400           Register of Additional Qualification         2,150         1,450           Certificate of Good Standing         1,200         2,880           Certified Copy of Certificate         150         50           Mailing label         166         -           Interest from current account         -         1,291           Interest from fixed deposit         8,136         3,930           Deduct : EXPENSES           Accountancy fee         1,590         1,700           Audit fee         1,060         1,000           Bank charges         115         115           Depreciation         3,277         -           General expenses         1,163         752           Gifts & entertainment         50         542           Honorarium         850         1,950           Legal & professional fees         648         -           Maintenance of equipment         23,266         3,762           Medical fee         724         -           Office refreshments         476         442           Office supplies         1,445         363           Postage & courier         50         44	Practising fee	216,386	208,437
Register of Additional Qualification         2,150         1,450           Certificate of Good Standing         1,200         2,880           Certified Copy of Certificate         150         50           Mailing label         166         -           Interest from current account         -         1,291           Interest from fixed deposit         8,136         3,930	Penalty fee	1,875	1,625
Certificate of Good Standing         1,200         2,886           Certified Copy of Certificate         150         50           Mailing label         166         -           Interest from current account         -         1,291           Interest from fixed deposit         8,136         3,930           Deduct: EXPENSES         -         -           Accountancy fee         1,590         1,700           Audit fee         1,060         1,000           Bank charges         115         112           Depreciation         3,277         -           General expenses         1,163         752           Gifts & entertainment         50         542           Honorarium         850         1,950           Legal & professional fees         648         -           Maintenance of equipment         23,266         3,762           Medical fee         724         -           Office refreshments         476         442           Office supplies         1,445         363           Postage & courier         50         44           Printing         1,971         2,134           Provident fund contributions         4,729         -	Restoration fee	800	1,400
Certified Copy of Certificate         150         50           Mailing label         166         -           Interest from current account         -         1,291           Interest from fixed deposit         8,136         3,930           242,663         233,863           242,663         233,863           Deduct : EXPENSES           Accountancy fee         1,590         1,700           Audit fee         1,060         1,000           Bank charges         115         112           Depreciation         3,277         -           General expenses         1,163         752           Gifts & entertainment         50         542           Honorarium         850         1,950           Legal & professional fees         648         -           Maintenance of equipment         23,266         3,762           Medical fee         724         -           Office refreshments         476         442           Office supplies         1,445         363           Postage & courier         50         44           Printing         1,971         2,134           Provident fund contributions <t< td=""><td>Register of Additional Qualification</td><td>2,150</td><td>1,450</td></t<>	Register of Additional Qualification	2,150	1,450
Mailing label       166       -         Interest from current account       -       1,291         Interest from fixed deposit       8,136       3,930         242,663       233,863         242,663       233,863         Deduct : EXPENSES         Accountancy fee       1,590       1,700         Audit fee       1,060       1,000         Bank charges       115       112         Depreciation       3,277       -         General expenses       1,163       752         Gifts & entertainment       50       542         Honorarium       850       1,950         Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       4         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       60	Certificate of Good Standing	1,200	2,880
Interest from current account	Certified Copy of Certificate	150	50
Interest from fixed deposit	Mailing label	166	-
Deduct : EXPENSES	Interest from current account	-	1,291
Deduct : EXPENSES	Interest from fixed deposit	8,136	3,930
Deduct : EXPENSES           Accountancy fee         1,590         1,700           Audit fee         1,060         1,000           Bank charges         115         112           Depreciation         3,277         -           General expenses         1,163         752           Gifts & entertainment         50         542           Honorarium         850         1,950           Legal & professional fees         648         -           Maintenance of equipment         23,266         3,762           Medical fee         724         -           Office refreshments         476         442           Office supplies         1,445         363           Postage & courier         50         44           Printing         1,971         2,132           Provident fund contributions         4,729         -           Publications         55         720           Rental         41         62           Salary         29,482         -           Transport & travelling         783         207		242,663	233,863
Accountancy fee       1,590       1,700         Audit fee       1,060       1,000         Bank charges       115       112         Depreciation       3,277       -         General expenses       1,163       752         Gifts & entertainment       50       542         Honorarium       850       1,950         Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207         Transport & travelling       783       207			
Audit fee       1,060       1,000         Bank charges       115       112         Depreciation       3,277       -         General expenses       1,163       752         Gifts & entertainment       50       542         Honorarium       850       1,950         Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,132         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	Deduct : EXPENSES		
Audit fee       1,060       1,000         Bank charges       115       112         Depreciation       3,277       -         General expenses       1,163       752         Gifts & entertainment       50       542         Honorarium       850       1,950         Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,132         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	Accountancy fee	1,590	1,700
Bank charges       115       112         Depreciation       3,277       -         General expenses       1,163       752         Gifts & entertainment       50       542         Honorarium       850       1,950         Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	•		1,000
Depreciation       3,277       -         General expenses       1,163       752         Gifts & entertainment       50       542         Honorarium       850       1,950         Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,132         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	Bank charges		112
General expenses       1,163       752         Gifts & entertainment       50       542         Honorarium       850       1,950         Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,132         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	9	3,277	-
Gifts & entertainment       50       542         Honorarium       850       1,950         Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,132         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	<u> </u>	· ·	752
Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	<u>-</u>		542
Legal & professional fees       648       -         Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	Honorarium	850	1,950
Maintenance of equipment       23,266       3,762         Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	Legal & professional fees	648	-
Medical fee       724       -         Office refreshments       476       442         Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207		23,266	3,762
Office supplies       1,445       363         Postage & courier       50       44         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207		,	
Postage & courier       50       44         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	Office refreshments	476	442
Postage & courier       50       44         Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	Office supplies	1,445	363
Printing       1,971       2,134         Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207	11	,	44
Provident fund contributions       4,729       -         Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207			2,134
Publications       55       720         Rental       41       62         Salary       29,482       -         Transport & travelling       783       207			-
Rental       41       62         Salary       29,482       -         Transport & travelling       783       207			720
Salary         29,482         -           Transport & travelling         783         207			62
Transport & travelling 783 207			_
	•		207
			13 790
EXCESS OF INCOME OVER EXPENDITURE 170,888 220,073	EXCESS OF INCOME OVER EXPENDITURE	170,888	220,073

The attached notes to financial statements form an integral part of these financial statements.

## **BALANCE SHEET AS AT 31 MARCH 2002**

	Note	<u>2001</u> \$	<u>2000</u> \$
ASSETS			
Non-current assets			
Office equipment	4	6,555	-
Current assets			
Interest receivable		1,917	2,678
Fixed deposits		410,149	401,251
Cash & bank balances		202,823	31,014
		614,889	434,943
Total assets		621,444	434,943
		======	======
FUND AND LIABILITIES Accumulated funds			
Balance at beginning of year		275,268	55,195
Surplus for the year		170,888	220,073
Balance at end of year		446,156	275,268
Current liabilities			
Advance fees received		164,031	157,175
Accrued expenses		11,257	2,500
		175,288	159,675
Total fund and liabilities		621,444	434,943
		======	======

## NOTES TO FINANCIAL STATEMENTS - 31 MARCH 2002

## 1. **GENERAL**

The Council is established under The Dentists Act 1999 and the financial statements of the Council are expressed in Singapore dollars.

The principal activities of the Council are to regulate and promote the interests of the dental industry in Singapore.

At 31 March 2002, the Council had 2 employees (2001: Nil).

## 2. SIGNIFICANT ACCOUNTING POLICIES

## (a) Basis of accounting

The financial statements of the Council have been prepared under the historical cost convention.

## (b) Income

Income from practising fees, which are levied on dentists on a yearly basis, is recognised in the financial statements on the accrual basis. Other types of income are recognised on a cash basis.

## (c) Depreciation

Depreciation is calculated on the straight line basis to write off the cost of the assets over their estimated useful lives of 3 years.

## 3. **INCOME TAX**

The income of the Council is exempted from income tax under Section (13)(1)(e) of the Singapore Income Tax Act.

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## 4. **OFFICE EQUIPMENT**

Cost	\$
Additions and balance at end of year	9,832
Accumulated depreciation	
Depreciation charge and balance at end of year	3,277
Net book value	
At 31 March 2002	6,555
	=====

## **DENTISTS REGISTER 2001**

Year	Graduate Dentists	Practitioners Without Formal Dental Training*	Former  Dental  Therapists**	Total
1997	878	44	31	953
1998	914	36	31	981
1999	942	35	55	1028
2000	1,028	35	55	1,118
2001	1,086	31	55	1,172

<sup>\*</sup> Practitioners without formal dental training but were grandparented as "registered dentist" pursuant to section 5(e) of the Registration of Dentists Ordinance 1948.

<sup>\*\*</sup>Includes 24 dental therapists grandparented as Division II dentists on 15 October 1999 pursuant to section 65(4)(c) of the Dentists Act 1999. With this grand-parenting exercise, the provisional register, of dental therapists, was thereby closed.

# **DENTISTS BY QUALIFICATIONS**

Qualifications	1997	1998	1999	2000	2001
Graduates with Singapore dental degree/ diploma	773	804	824	875	904
Graduates with dental degrees listed in the Schedule of the Dentists Act	100	103	96	129	151
Graduates with degree not listed in the Schedule of the Dentists Act and are registered for teaching or research	1	1	1	3	4
Graduates with dental degrees not listed in the Schedule of the Dentists Act and are registered after passing the Dental Board Examination	2	2	5	5	5
Graduate(s) with dental degree(s) not listed in the Schedule of the Dentists Act and are exempted from the Dental Board Examination, or given conditional registration	2	4	16	16	22
Dentists without formal dental qualifications but were registered in 1950	44	36	35	35	31
Former dental therapists	31	31	55	55	55
Total	953	981	1028	1,118	1,172

# DENTISTS REMOVED FROM THE ACTIVE DENTISTS REGISTER

	Reason for Removal							
	Died		Did not apply for Cessation of Practising Conditional Certificate/Migrated Registration		Practising			
Year	Graduate Dentists	Others	Graduate Dentists	Others	Graduate Dentists	Graduate Dentists	Others	Tota I
1997	2	2	21	2	2	-	-	29
1998	1	2	23	5	1	-	-	32
1999	3	-	36	5	3	-	-	47
2000	1	-	21	4	3	-	-	29
2001	2	2	33	-	2	-	-	39

## GRADUATE DENTISTS BY EMPLOYMENT SECTOR

Year	Public Service	National University of Singapore	Restructured Hospitals	Private Practice	Not in Active Practice	Total
1997	126	27	34	667	24	878
1998	103	25	52	698	36	914
1999	87	25	57	728	45	942
2000	18	26	149	757	78	1,028
2001	17	28	162	780	99	1,086

DISTRIBUTION OF PRIVATE DENTAL CLINICS BY POSTAL SECTOR

Postal	Private De	ntal Clinics	Postal	Private Dental Clinics	
Sector	1st Division	2nd Division	Sector	1st Division	2nd Division
03xxxx	7	0	37xxxx	1	0
04xxxx	25	0	38xxxx	13	2
05xxxx	8	1	40xxxx	10	0
06xxxx	22	0	41xxxx	2	1
07xxxx	2	0	42xxxx	3	3
08xxxx	7	3	43xxxx	12	0
09xxxx	3	0	44xxxx	17	0
11xxxx	3	0	45xxxx	2	0
12xxxx	16	1	46xxxx	21	2
13xxxx	2	0	47xxxx	4	0
14xxxx	2	0	48xxxx	1	0
15xxxx	9	1	51xxxx	5	0
16xxxx	8	2	52xxxx	33	0
17xxxx	10	0	53xxxx	25	6
18xxxx	19	1	54xxxx	7	2
19xxxx	4	1	55xxxx	10	0
20xxxx	2	2	56xxxx	22	4
21xxxx	1	2	57xxxx	14	3
22xxxx	41	0	58xxxx	10	3
23xxxx	132	0	59xxxx	5	0
24xxxx	36	0	60xxxx	14	2
25xxxx	12	0	61xxxx	3	0
26xxxx	4	0	63xxxx	1	0
27xxxx	8	0	64xxxx	14	0
29xxxx	1	0	65xxxx	25	1
30xxxx	4	0	67xxxx	7	0
31xxxx	17	0	68xxxx	16	1
32xxxx	15	5	73xxxx	9	0
33xxxx	4	0	75xxxx	1	1
34xxxx	0	1	76xxxx	22	0
35xxxx	3	0	80xxxx	1	0
36xxxx	1	0	81xxxx	3	0
			Total	761	51