

Singapore Dental Council

ANNUAL REPORT 2009

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PRESIDENT'S REPORT

As we enter the new year 2009, we see a number of changes in the Singapore Dental Council. In February, the Council appointed a Credentials Committee (which took over the responsibilities of the Accreditation Committee) to oversee the registration of Displayable Qualifications. The term of office of the past Council ended in April 2009. Members of the Council have worked very hard to get the new Dentists Registration Act approved, implement compulsory CPE as well as establish the Oral health Therapists and Dental Specialist Registers. I thank them for their contribution to the profession.

In May, a new Council with a number of new members both appointed and elected was formed. I am honoured to be elected as the President of the new Council.

The members of the new Council are:

Appointed Members		Elected Members
Chew Chong Lin	- President	Ang Ee Peng Raymond
Tseng Seng Kwong Patrick	- Registrar	Ho Kee Hai
Chan Siew Luen		Kaan Sheung Kin
Hwang Yee Cheau		Loganathan Vijayan
Lee Show Feai		Neo Chiew Lian Jennifer
Tan Beng Choon Keson		
Tham Kui Wah		

Executive Secretary Wong Mun Loke

Council and committee meetings

During the year under review, the Dental Council held 7 Council meetings, 3 committee meetings, and 2 meetings of the Complaints Committee.

Continuing Professional Education (CPE)

We completed one CPE cycle in September 2009. A total of 11,616 hours of continuing professional education were conducted by providers and I am happy to announce that, with a few exceptions, our dentists have completed the requirements. I extend my thanks to all organizations for their contributions in providing programs to assist our dentists in fulfilling their CPE requirements. I look forward to their continued support. Attending CPE is not just to fulfil the required points but it is our responsibility as dentists to provide the most updated and evidenced based care for our patients.

The compulsory CPE was implemented for oral health therapists (OHTs) on 1 Oct 2008. OHTs are required to attain 35 CPE points over the next 2 years before they are eligible for renewal of practicing certificates (PCs) when their current PCs expire on 31 December 2010.

Oral Health Therapist (OHT) Qualifying Examination

To meet the increasing demand for OHTs, Council has allowed foreign-trained oral health therapists, whose basic dental qualification is not recognised by the Council, to undertake and pass a Qualifying Examination before they are allowed to practise as an oral health therapist. The first Oral Health Therapist Qualifying Examination was held in June 2009 and 1 OHT had passed and qualified to be registered as a dental hygienist under this route.

Dentist's Pledge Affirmation Ceremony

The 2009 Dentist's Pledge Affirmation Ceremony took place on 21 Aug 2009. We were honoured to have the Director of Medical Services of the Ministry of Health, Prof Satkunanantham s/o Kandiah, as the Guest-of-Honour. Thirty-two newly registered dentists took the pledge at the impressive ceremony held in the Auditorium of Shaw Foundation Alumni House, National University of Singapore (NUS).

New Credentials Committee

A new framework for recognition and display of higher qualifications was introduced in February 2009. The Credentials Committee was formed to take over the role in deliberating the applications for displayable qualifications. I would like to record our sincere thanks to members of the Accreditation Committee for their past contributions made in accrediting additional qualifications.

Staff Matters

Ms Chiw Yi Rui Serena joined the staff of the Council as a Management Support Officer on 22 June 2009. Dr Chen Fee Yuen, Ms Yee Yoke Chun, Ms Jacqueline Goh and Ms Norisah Ahmad continue to serve the Council with distinction as Inspecting Officer, Administrative Manager, Senior Management Executive and Corporate Support Officer respectively.

Acknowledgement

Dr Yip Wing Kong served as the President of the Singapore Dental Council from 2003 to 2009. During his tenure, Dr Yip contributed significantly to the success of many landmark projects which included the revision of the Dentists Act (1990) to the current Dental Registration Act (2008); the Dentist's Pledge Affirmation Ceremony and the establishment of a document entitled Singapore Dental Council Ethical Code and Guidelines.

On behalf of the Dental Council and all registered dentists in Singapore, I wish to express our appreciation and thanks to Dr Yip for his many contributions to the development of dental services in Singapore.

In addition, I would like to express my appreciation for the commendable and selfless contributions made by members of the previous Council as well as the members who serve on the various committees helping the Council to fulfil its responsibilities.

Prof Chew Chong Lin President Singapore Dental Council

THE DENTAL COUNCIL

The Council consists of five elected members and seven appointed members and are as follows:

Elected members:

A/Prof Neo Chiew Lian Jennifer Dr Ho Kee Hai Dr Loganathan Vijayan Dr Kaan Sheung Kin Dr Ang Ee Peng Raymond

Appointed members:

President Registrar

Prof Chew Chong Lin Clin A/Prof Tseng Seng Kwong Patrick¹ A/Prof Tan Beng Choon Keson Dr Chan Siew Luen Dr Hwang Yee Cheau Ms Lee Show Feai² Ms Tham Kui Wah³

ADMINISTRATIVE STAFF

Executive Secretary Inspecting Officer Administrative Manager Senior Management Executive Officer Management Support Officer Corporate Support Officer

Dr Wong Mun Loke Dr Chen Fee Yuen⁴ Ms Yee Yoke Chun Ms Jacqueline Goh Ms Chiw Yi Rui Ms Norisah Ahmad

Concurrently, Clin A/Prof Patrick Tseng is the Chief Dental Officer at the Ministry of Health.

² ² Ms Lee Show Feai is a registered dentist in the second division of the register.
³ Ms Tham Kui Wah is a registered Oral Health Therapist.

⁴ Dr Chen Fee Yuen is a part-time officer

COMMITTEES

Complaints Committee

Complaints Committees are formed from the members of the Complaints Panel on an ad-hoc basis with a council member chairing each committee. The following are members of the Complaints Panel.⁵

Dr Chung Kong Mun Dr Li Chung Tai Trevor Dr Tham Hon Meng Dr Lim Kim Chuan Lewis

Dr Go Wee Ser Dr Long Benjamin Charles Dr Lee Jee Mui Dr Eu Oy Chu Dr Shahul Hameed Dr Djeng Shih Kien Dr Leung Wing Hung Dominic Dr Loh Kai Woh Ronald Dr Sivagnanam Rajendram Dr Wong Soon May Adeline Dr Loh Poey Ling

A/Prof Neo Chiew Lian Jennifer A/Prof Tan Beng Choon Keson Dr Chan Siew Luen Dr Hwang Yee Cheau Dr Ho Kee Hai Dr Loganathan Vijayan Dr Kaan Sheung Kin Dr Ang Ee Peng Raymond Ms Lee Show Feai Ms Tham Kui Wah Ms Goo Sok Huan Ms Juginder Kaur Ms Lim Kah Choo Ms Poon Chew King Ms Tan Chor Khim

Prof Tan Cheng Han, S.C* A/Prof Victor R Savage* Clin Prof Fock Kwong Ming* Dr Chong Jin Long* Mr Chua Thian Huat* Mr Lim Yew Tou Eric* Mr Narayanan Sreenivasan* Mr Liew Choon Wei* Mrs Norhayati Quek (Mrs Noor Quek)*

⁵ Members of the Complaints Panel are appointed for a 2-year term and are eligible for re-appointment.

* Lay panel members

Panel of Disciplinary Committee Chairperson

Prof Chew Chong Lin Prof Loh Hong Sai A/Prof Keng Siong Beng Keson A/Prof Neo Chiew Lian Jennifer A/Prof Teo Choo Soo Dr Leung Wing Hung Dominic Dr Djeng Shih Kien Dr Eu Oy Chu Dr Yuen Kwong Wing Dr Go Wee Ser Dr Si-Hoe Kok Soon

Credentials Committee

Chairman Members Dr Chan Siew Luen A/Prof Tan Beng Choon Keson A/Prof Neo Chiew Lian Jennifer Dr Ong Kheng Kok Dr Shahul Hameed

Oral Health Therapist Accreditation Committee

Chairman Division I Dentists

Oral Health Therapists

Clin A/Prof Tseng Seng Kwong Patrick Dr Eu Oy Chu Dr Koh Chu Guan Ms Tham Kui Wah Ms Tan Siew Tee Ms Lee Yong Ching, Margaret Dr Hemalatha Nathan

Nanyang Polytechnic Representative

Audit Committee

Chairman	Hwang Yee Cheau
Members	Dr Ho Kee Hai
	Mr Winston Lim

Committee For Continuing Professional Education

Clin A/Prof Tseng Seng Kwong Patrick
A/Prof Neo Chiew Lian Jennifer
A/Prof Tan Beng Choon Keson
Dr Ho Kee Hai
Dr Kwa Chong Teck
Dr Eu Oy Chu
Dr Ang Ee Peng Raymond

Committee of Development of Specialised Oral Health Therapist (OHT)

Chairman Members Dr Kaan Sheung Kin Dr Ng Jing Jing Ms Lina Lim Lijun Dr Felicia Sharmila Sundram Dr Ryan Shannon Selamat Dr Lim Chong Yang Arthur Dr Chew Ming Tak Ms Huang Kai Wei

Professional Communication Committee

Chairman	Dr Loganathan Vijayan
Members	Dr Goh Tze Chern Anthony
	Dr Goh Enhui Charlene
	Dr Selvajothi d/o Veerasamy

DENTISTS & ORAL HEALTH THERAPISTS REGISTER & PRACTISING LICENSES

The Dentists Register has two divisions. Graduate dentists are listed in the First Division. Dentists without formal qualifications (grand-fathered as dentists in the 1950s) and former dental therapists are listed in the Second Division. There are currently a total of 1,531 registered dentists in the dental register (Appendix I). Of these 1,531 are on the First Division and 67 on the Second Division.

First Division of the Dentists Register

As at 31 December 2009, the Register had 1,464 graduate dentists. During the year under review, there were 73 new registrations. Thirty-three of them were graduates of the National University of Singapore, 35 had other degrees listed in the Schedule to the Dentists Act, 1 had passed the qualifying examinations, 1 Japanese dentist was registered under the Note Verbale and 3 were temporary registrants (visiting experts and trainees at accepted institutions).

Fourteen graduate dentists were removed from the register during the year (Appendix III). Of these 14 dentists, 12 did not apply for their practising certificates, 1 whose employment contract had lapsed and 1 had passed away.

The dentists to resident population ratio at 1:3258, has remained range-bound in the past few years.

The distribution of dentists registered in the First Division of the Dentists Register by employment sector is shown in Appendix IV. The majority of graduate dentists (997) were in private practice. Of the remaining, 257 were in the restructured hospitals, 14 in public service and 40 in the National University of Singapore. One hundred and fifteen dentists were considered not in active practice as they had not applied for their practising certificates. 41 were reported under unknown status.

There were 997 graduate dentists in private practice. This is an increase of 61 from the previous year. Of these, 60% were in group practices, 36% were in solo practices and 1.8% worked as locums.

There were 611 private dental clinics run by graduate dentists in 2009, an increase of 20 from the previous year. The distribution of private dental clinics by postal sector is shown in Appendix V. The largest concentration of private dental clinics was found in postal districts 22, 23, 24, 52, 53, 56, and 76.

Second Division of the Dentists Register

As at 31 December 2009 there were 67 non-graduate dentists, of which 46 were in private practice, 9 were in the public service, 12 were not in active practice. Amongst those in private practice, 31 were former dental therapists and 15 were practitioners without formal dental qualifications but were grand-fathered as "registered dentist" when the Registration of Dentists Ordinance 1948 came into force.

There were 43 private dental clinics that were run by second division dentists. The largest concentration of these clinics was found in postal districts 16, 46, 53, 58, and 65.

Oral Health Therapist (OHT) of the Dentists Register

As at 31 December 2009 there were 264 Oral Health Therapists in the Dentists Register, (Appendix VII). Of this 40 were in private practice, 213 were in the public service, 9 were not in active practice. One in voluntary welfare organization and 1 was reported as unknown status.

PROFESSIONAL CONDUCT

Complaints Committees 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 Complaints Committee 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 Council received a total of 47 written complaints in 2009 of which 3 were accompanied by statutory declarations and were referred for investigation by the Complaints Committee. Of the statutory complaints, 1 case was referred for disciplinary inquiry. The other 2 cases are still under deliberation.

There was a decrease in number of complaints compared to the previous year. Treatment-related complaints formed the bulk of the complaints. Most of these involved issues of dissatisfaction with treatment outcomes, unethical behaviour, miscommunication, complications of treatment outcomes and high treatment fees. Another notable feature is failure by employer dentists to supervise their employee OHTs Part II. (Appendix VI)

FINANCIAL REPORT

Council had appointed Lo Hock Ling & Co as our auditing consultant and had retained the service of Robert Tan & Co. as our accounting consultant for the financial year 2009. The audited financial statements for the period 1 April 2009 to 31 March 2010 are reproduced in the following pages.

We confirm, to the best of our knowledge and belief, the following information and opinions given to you during the course of your examination of the accounts of the Council for the year ended 31 March 2010.

CORPORATE INFORMATION

Singapore Dental Council (the "Council") was constituted under the Dental Registration Act, Cap. 76. The Council's principal place of business is located at 16 College Road #01-01, College of Medicine Building, Singapore 169854.

GENERAL

We are responsible for the fair presentation of the financial statements of the Council, in conformity with generally accepted accounting principles. These financial statements comply with Statutory Board Financial Reporting Standards (SB-FRS), including related Interpretations issued by the Accountant-General.

We have made available to you all financial records, related data and minutes of the meetings of members or summaries of actions of recent meetings for which minutes have not yet been prepared.

We confirm to the best of our knowledge and belief that the information in the financial statements are free of material misstatements and omissions.

We are responsible for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error.

We are not aware of any irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.

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 has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

We have advised you of all possible claims that our lawyer has advised us are probable of assertion.

We have disclosed to you all plans or intentions that may materially affect the carrying value or classification of assets and liabilities. We certify to the best of our knowledge and belief that all assets and liabilities of the Council have been included in the books of the Council and in the financial statements as at the balance sheet date.

FUND MANAGEMENT

The Council's fund management objective is to safeguard the Council's ability to continue as a going concern.

The management monitors its cash flows, availability of funds and overall liquidity position to ensure the Council is able to fulfill its continuing obligations.

The Council is not subject to externally imposed capital requirements.

There were no changes to the Council's approach to fund management during the year.

ACCOUNTING POLICIES

The accounting policies used are detailed in the financial statements and unless otherwise stated, are consistent with Statutory Board Financial Reporting Standards.

During the financial year, the Council adopted all the applicable new/revised SB-FRSs which are effective on or before 1 April 2009.

The adoption of these new/revised SB-FRSs did not have any material effect on the Council's financial statements and did not result in substantial changes to the Council's accounting policies.

SB-FRS and INT SB-FRS not yet effective

The Council has not applied any new SB-FRS or INT SB-FRS (Interpretations of Statutory Board Financial Reporting Standards) that has been issued as at the balance sheet date but is not yet effective. The Council's Management do not anticipate the adoption of the new SB-FRS and INT SB-FRS in future financial periods to have any material impact on the Council's financial statements in the period of initial application.

RELATED PARTIES

There were no transactions and balances with related parties during and as at the end of the financial year.

ASSETS

The Council has good title to all assets recorded in the accounts and these assets were free from any charge exercisable by third parties.

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment loss.

All amounts of expenditure capitalised in respect of property, plant and equipment represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature.

There are no agreements to repurchase assets previously sold and no options to purchase property, plant or equipment of material amounts.

Property, plant and equipment accounts and depreciation accounts have been reduced in respect of all items which have been sold, scrapped or which are otherwise no longer usable.

CAPITAL COMMITMENTS

At the balance sheet date, there were no commitments for capital expenditure.

At the balance sheet date, there were no capital expenditure authorised by the Council's management which are subject to contract.

INVESTMENTS

As at the balance sheet date, the Council did not own any investments, including investments in subsidiaries or associated companies.

INVESTMENT PROPERTIES

As at the balance sheet date, the company did not own any investment property.

RECEIVABLES

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less allowance for impairment. Receivables with a short duration are not discounted.

Balances included in the accounts are all valid receivables. All known bad debts have been written off and adequate allowance has been made for any doubtful debts or sales returns.

OTHER CURRENT ASSETS

On realisation in the ordinary course of the Council's operations, the other current assets in the balance sheet are expected to produce at least the amounts at which they are stated, and do not include amounts which are expected to be collected or realised after one year. In particular, impairment loss has been recognised for all assets whose carrying amounts exceed their recoverable amounts.

BANK ACCOUNTS

The following are all the bank accounts operated by the Council during the financial year:

DBS	 Current Account No: 050-005612-0	SGD
Citibank	Fixed Deposit Account No: 36541000006	SGD
Citibank	Fixed Deposit Account No: 36541000007	SGD

All balances and transactions in respect of the above-mentioned bank accounts have been included in the accounting records and reflected in the financial statements of the Council.

LIABILITIES

All liabilities of the Council of which we are aware are included in the accounts at the balance sheet date and we have no knowledge of any litigation, tax or other claim or assessment, pending or threatened, against the Council, or any other loss or contingency of any major consequence which will materially affect the Council in its ability to meet its obligations as and when they fall due.

FINANCIAL RISK MANAGEMENT

The Council is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks are credit risk, interest risk and liquidity risk. The Council's management reviews and agrees on policies for managing each of these risks and they are summarised below:

(i) <u>Credit risk</u>

Credit risk is the potential risk of financial loss resulting from the failure of customers or other counterparties to settle their financial and contractual obligations to the Council as and when fall due.

The Council's main financial assets consist of cash and cash equivalents. Cash and bank deposits are placed with financial institutions which are regulated.

At the balance sheet date, there was no significant concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

There are no financial assets that are past due or impaired as at the balance sheet date.

(ii) <u>Interest rate risk</u>

The Council does not have any interest-bearing financial liabilities. Its only exposure to changes in interest rates relates to interest-earning bank deposits. The management monitors movements in interest rates to ensure deposits are placed with financial institutions offering optimal rates of return.

All fixed deposits mature within one year from the balance sheet date and bear interest at rates ranging from 1.43% to 1.58% per annum.

(iii) <u>Liquidity risk</u>

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

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

All financial liabilities of the Council are repayable on demand or mature within one year.

FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

The carrying amounts of cash and cash equivalents, receivables and payables approximate their fair values due to their short term nature.

CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

FUTURE COMMITMENTS

As at the balance sheet date, the Council has the following commitments under non-cancellable operating leases where the Council is the lessee: FUTURE COMMITMENTS (continued)

The above operating lease commitments are based on known rental rates as at the date of this letter and do not include any revision in rates which may be determined by the lessor.

PROFIT AND LOSS ACCOUNT

All income to which the Council is entitled and in particular all commissions, discounts and other allowances granted by suppliers have been brought into the accounts under review.

All expenditure included in the accounts was properly made in connection with the carrying on of the Council's principal activities.

No emoluments, fees or other remuneration have been received or are receivable by the Council members during and as at the end of the financial year.

SUBSEQUENT EVENTS

No event which would materially affect the financial statements (adversely or otherwise) and would require adjustment to or disclosure in the financial statements, have occurred subsequent to the balance sheet date.

Yours faithfully

PROF. CHÉW CHONG LIN President

In

CLIN ASSOC PROF. TSENG SENG KWONG PATRICK Registrar

SINGAPORE DENTAL COUNCIL STATEMENT BY COUNCIL'S MANAGEMENT

In our opinion, the financial statements set out on pages **16 to 33** are drawn up so as to give a true and fair view of the state of affairs of the Singapore Dental Council as at 31 March 2010 and of the results, changes in accumulated fund and cash flows of the Council for the year ended on that date.

On behalf of the Council,

PROF. CHEW CHONG LIN President

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CLIN ASSOC PROF. TSENG SENG KWONG PATRICK Registrar

Singapore 11 June 2010

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SINGAPORE DENTAL COUNCIL

We have audited the accompanying financial statements of the Council set out on pages 4 to 18, which comprise the balance sheet (statement of financial position) as at 31 March 2010, and the statement of comprehensive income, statement of changes in accumulated fund and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

The Council's management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Dental Registration Act, Cap.76 (the "Act") and Statutory Board Financial Reporting Standards. This responsibility includes:

- (a) devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair profit and loss accounts and balance sheets and to maintain accountability of assets;
- (b) selecting and applying appropriate accounting policies; and
- (c) making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion,

- (a) the financial statements are properly drawn up in accordance with the provisions of the Act and Statutory Board Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Council as at 31 March 2010 and the results, changes in accumulated fund and cash flows of the Council for the year ended on that date; and
- (b) the accounting and other records required by the Act to be kept by the Council have been properly kept in accordance with the provisions of the Act.

In our opinion, the receipt, expenditure and investments of monies and the acquisition and disposal of assets by the Council during the year are in accordance with the provisions of the Act.

We draw attention to the fact that the financial statements for the financial year ended 31 March 2009 were not audited by us and our opinion does not relate to the results for that year which are presented for comparative purposes. An unqualified report dated 18 June 2009 was issued by the predecessor auditors.

LO HOCK LING & CO. PUBLIC ACCOUNTANTS AND CERTIFIED PUBLIC ACCOUNTANTS

Singapore, 11 June 2010

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(Constituted under the Dental Registration Act, Cap. 76)

Statement of Comprehensive Income for the year ended 31 March 2010

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	Notes	<u>2010</u>	<u>2009</u>
OPERATING INCOME		\$	\$
Certification and registration fees Interest income Other income	4 5	334,665 9,546 26,602	421,651 7,932 16,855
LESS: OPERATING EXPENDITURE		370,813	446,438
Administrative expenses Other expenses	6 8	599,248 9,058	529,017 7,356
	-	608,306	536,373
Deficit before grant	(237,493)	(89,935)
Government Grant received/(refunded)	-	280,890	(58,113)
Surplus/(Deficit) before contributions to Consolidated Fund		43,397	(148,048)
Contributions to Consolidated Fund	9 (_	7,377)	32,003
Surplus/(Deficit) for the year		36,020	(116,045)
Other comprehensive income			
Other comprehensive income, net of tax			-
Total comprehensive income	=	36,020	(116,045)

(Constituted under the Dental Registration Act, Cap. 76)

	Notes	<u>2010</u>	<u>2009</u> (Restated)
ASSETS		\$	\$
Non-current asset			
Property, plant and equipment	10	54,273	95,531
Current assets			
Other receivables Fixed deposits with financial institution Cash and bank balances	11 14 14	55,235 666,474 654,162	28,107 659,926 346,315
Total Current Assets		1,375,871	1,034,348
Total Assets		1,430,144	1,129,879
ACCUMULATED FUND AND LIABILITIES			
Accumulated fund		894,978	858,958
Non-current liabilities			
Fees received in advance	12	200,934	11,541
Current liabilities		[]	[·····································
Fees received in advance Other payables Provision for contributions to Consolidated	12 13	280,992 45,863	217,121 42,259
Fund	. · ·	7,377	
Total Current Liabilities		334,232	259,380
Total Liabilities		535,166	270,921
Total Accumulated Fund and Liabilities		1,430,144	1,129,879

Balance Sheet (Statement of Financial Position) as at 31 March 2010

(Constituted under the Dental Registration Act, Cap. 76)

Statement of Changes in Accumulated Fund for the year ended 31 March 2010

	Accumulated <u>fund</u>
	\$
Balance as at 31 March 2008	975,003
Deficit for the year	(116,045)
Balance as at 31 March 2009	858,958
Surplus for the year	36,020
Balance as at 31 March 2010	894,978_

(Constituted under the Dental Registration Act, Cap. 76)

Statement of Cash Flows for the year ended 31 March 2010			
	<u>Notes</u>	<u>2010</u>	2009
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$
Surplus/(Deficit) before contributions to Consolidated Fund		43,397	(148,048)
Adjustments for:			
Depreciation on property, plant and equipment Interest income	10	42,805 (9,546)	85,890 (7,932)
Surplus/(Deficit) before working capital changes		76,656	(70,090)
Increase in receivables Increase in payables Increase/(decrease) in fees received in advance		(24,131) 3,604 253,264	(14,554) 17,735 (225,001)
Cash from/(used in) operations		309,393	(291,910)
Contributions to Consolidated Fund			(20,817)
Net cash from/(used in) operating activities		309,393	(312,727)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment Interest received	10	(1,547) 6,549	(122,240) 12,503
Net cash from/(used in) investing activities		5,002	(109,737)
Net increase/(decrease) in cash and cash equivalents		314,395	(422,464)
Cash and cash equivalents at beginning of the year		1,006,241	1,428,705
Cash and cash equivalents at end of the year	14	1,320,636	1,006,241

(Constituted under the Dental Registration Act, Cap. 76)

NOTES TO THE FINANCIAL STATEMENTS - 31 March 2010

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

1. <u>GENERAL INFORMATION</u>

Singapore Dental Council (the "Council") was constituted under the Dental Registration Act, Cap. 76. Its principal place of business is located at 16 College Road #01-01, College of Medicine Building, Singapore 169854.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The Council presents its financial statements in Singapore dollars, which is also its functional currency. These financial statements are prepared in accordance with the historical cost convention except as disclosed in the accounting policies below, and comply with Statutory Board Financial Reporting Standards (SB-FRSs), including related Interpretations, issued by the Accountant-General.

During the financial year, the Council adopted all the applicable new/revised SB-FRSs which are effective on or before 1 April 2009.

On 1 April 2009, the Council adopted the following new or amended SB-FRS and Interpretations of Statutory Board Financial Reporting Standards ("INT SB-FRS") that are mandatory for application from that date:

SB-FRS 1 (revised) Presentation of financial statements (effective from 1 January 2009). The revised SB-FRS 1 separates owner and non-owner changes in equity. The statement of changes in accumulated fund includes only details of transactions with owners, with all non-owner changes in equity presented in the statement of other comprehensive income. In addition, the Standard introduces the statement of comprehensive income which presents income and expense recognised in the period. This statement may be presented in one single statement (the statement of comprehensive income) or two linked statements (the income statement and the statement of comprehensive income). The Council has elected to present this statement as one single statement.

Under the revised SB-FRS 1, where comparative information is restated or reclassified, a restated balance sheet is required to be presented as at the beginning of the comparative period. There is no restatement of the balance sheet as at 1 April 2008 in the current financial year.

Other than changes to the financial statements presentation and disclosures as explained above, the adoption of the new/revised SB-FRSs did not have any material effect on the Council's financial statements and did not result in substantial changes to the Council's accounting policies.

(b) Significant Accounting Estimates and Judgments

Estimates, assumptions concerning the future and judgments are made in the preparation of the financial statements. They affect the application of the Council's accounting policies, reported amounts of assets, liabilities, income and expenses, and disclosures made. They are assessed on an ongoing basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

(A) Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(Constituted under the Dental Registration Act, Cap. 76)

2. <u>SIGNIFICANT ACCOUNTING POLICIES</u> (continued)

(b) <u>Significant Accounting Estimates and Judgments</u> (continued)

(A) Key sources of estimation uncertainty (continued)

Depreciation on Property, Plant and Equipment

The costs of property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives. The Council's management's estimates of the useful lives of these property, plant and equipment are disclosed in note 2(d). Changes in the expected usage and technological developments could impact the economic useful lives and the residual values of these assets. Therefore, future depreciation charges could be revised. The carrying amount of property, plant and equipment and equipment are disclosed in note 10 to the financial statements,

(B) Critical judgments made in applying accounting policies

In the process of applying the Council's accounting policies, there are no significant items in the financial statements which require the exercise of critical judgment on the part of the management.

(c) <u>SB-FRS and INT SB-FRS not yet effective</u>

The Council has not applied any new SB-FRS or INT SB-FRS (Interpretations of Statutory Board Financial Reporting Standards) that has been issued as at the balance sheet date but is not yet effective. The Council's management does not anticipate the adoption of the new SB-FRS and INT SB-FRS in future financial periods to have any material impact on the Council's financial statements in the period of initial application.

(d) Property, Plant and Equipment

All items of property, plant and equipment are initially recorded at cost. The cost of an item of property, plant and equipment is recognised as an asset if, and only if, 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.

Property, plant and equipment are stated at cost less accumulated depreciation and impairment loss, if any.

Any estimated costs of dismantling and removing the property, plant and equipment and reinstating the site to its original condition (reinstatement costs) are capitalised as part of the cost of the property, plant and equipment.

Depreciation is calculated on the straight line basis so as to write off the cost, less the residual value, of the assets over their estimated useful lives. The annual rates of depreciation are as follows:

Computer	33.33%
Office equipment	12.50%
Ceremony gowns	12.50%
Software	33.33%
Renovations	33.33%

(Constituted under the Dental Registration Act, Cap. 76)

2. <u>SIGNIFICANT ACCOUNTING POLICIES</u> (continued)

(d) <u>Property, Plant and Equipment</u> (continued)

Fully depreciated assets are retained in the financial statements until they are no longer in use.

The residual values, useful lives and depreciation methods of property, plant and equipment are reviewed and adjusted as appropriate, at each financial year end.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the assets is recognised in profit or loss in the year the asset is derecognised.

(e) <u>Other Receivables</u>

Other Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less allowance for impairment. Receivables with a short duration are not discounted.

When there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivables, an impairment loss is recognised. The amount of the impairment loss is measured as the difference between the carrying value of the receivable and the present value of the estimated future cash flows discounted at the original effective interest rate. The carrying amount of the receivable is reduced directly or through the use of an allowance account. The amount of the loss is recognised in profit or loss.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss shall be reversed either directly or by adjusting an allowance account. The amount of the reversal shall be recognised in profit or loss.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, cash at bank and bank deposits which are subject to insignificant risks of changes in value. Cash equivalents are stated at amounts at which they are convertible into cash.

(g) Other Payables

Other Payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

(h) <u>Revenue Recognition</u>

Practising certificate fees are recognised as income on accrual basis. Practising certificate fees received in advance are recognised as income in the year in which the fees fall due.

Interest income is recognised on a time-proportion basis, using the effective interest method, unless collectability is in doubt.

Other types of income are recognised upon receipt.

(Constituted under the Dental Registration Act, Cap. 76)

2. <u>SIGNIFICANT ACCOUNTING POLICIES</u> (continued)

(i) <u>Government Grants</u>

The Council receives government operating grants for each year based on the projected deficit for the financial year, and adjusted for over or under-funding in previous periods determined based on the audited results of the relevant period.

A government operating grant that is intended to compensate expenses or losses already incurred is recognised as income in the period it becomes receivable.

(j) Employee Benefits

Defined Contribution Plans

The Council makes contributions to the state provident fund (Central Provident Fund). Such contributions are recognised as compensation expenses in the same period as the employment that gave rise to the contributions.

(k) Impairment of Non-Financial Assets

The carrying amounts of the Council's assets subject to impairment are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and its value in use. The value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life.

An impairment loss on a non-revalued asset is recognised in profit or loss. An impairment loss on a revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount or when there is an indication that the impairment loss is reversed for the asset no longer exists or decreases. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognised.

(I) <u>Provisions</u>

Provisions are recognised when the Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

(m) Leases

Operating Leases

Leases whereby the lessor effectively retains substantially all the risks and benefits of ownership of the leased item are classified as operating leases.

When the Council is the lessee, operating lease payments are recognised as an expense in profit or loss on a straight line basis over the lease term.

PRINCIPAL ACTIVITIES

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

(Constituted under the Dental Registration Act, Cap. 76)

4.	CERTIFICATION AND REGISTRATION FEES		
	· · ·	<u>2010</u>	<u>2009</u>
		\$	\$
	Certificate of good standing fee Certified copy of certificate Extension for registration fee Late renewal fee Practising certificate fee Register of additional qualification Registration fee Restoration fee Specialist registration	2,099 50 1,105 2,950 291,211 1,950 19,600 200 15,500 334,665	1,619 100 780 276,072 2,550 24,630 400 115,500 421,651
5.	OTHER INCOME		<u></u>
		2010	<u>2009</u>
		\$	\$
	Examination fee Fee for CPE providers accreditation Fines imposed by Disciplinary Committee Mailing label Miscellaneous income	21,000 2,300 1,000 2,147 155	14,070 1,000 20 1,697 <u>68</u>
0		26,602	16,855
6.	ADMINISTRATIVE EXPENSES		
		2010	2009
	• • • • • • • • • • • • • • • • • • • •	\$	\$
	Accountancy fee Advertisement Audit fee Bank charges Depreciation Election Employee benefits expense (note 7) Examination fee Maintenance of computers Maintenance of premises Medical fee Office supplies Postage and courier Printing Rental of equipment Rental of premises Services rendered Staff training Telecommunications Transport and travelling Utilities	7,704 3,708 7,431 786 42,805 - 269,840 9,525 116,321 7,621 13 6,265 7,443 3,430 2,211 76,721 2,148 2,578 16,420 2,547 13,731	3,745 4,497 1,605 103 85,890 250 240,549 1,605 107,795 1,988 197 6,276 2,569 4,676 1,090 50,721 6,871 4,169 2,765 1,656
		599,248	529,017

(Constituted under the Dental Registration Act, Cap. 76)

7.	EMPLOYEE BENEFITS EXPENSE	· · ·	-
1.		<u>2010</u>	2009
		\$	\$
	Salaries and related costs Employer's contributions to Central Provident	235,520	216,434
	Fund	34,320	24,115
		269,840	240,549
8.	OTHER EXPENSES		
		<u>2010</u>	<u>2009</u>
		\$	\$
	Ceremonies and celebrations General expenses Gifts and entertainment Office refreshments	8,053 670 156 179	5,888 795 142 531
		9,058	7,356
9.	CONTRIBUTIONS TO CONSOLIDATED FUND		
		<u>2010</u>	2009
		\$	\$
	Provision for contributions to Consolidated Fund		
	Current year provision Over provision in prior years	7,377	(<u>32,003</u>)
		7,377	(32,003)

The income of the Council is exempted from income tax under Section 13(1)(e) of the Singapore Income Tax Act (Chapter 134).

The contributions to the Consolidated Fund is in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act (Chapter 319A). The contribution is based on 17% (2009: 17%) of the net surplus for the year.

(Constituted under the Dental Registration Act, Cap. 76)

10. PROPERTY, PLANT AND EQUIPMENT

Total	€	168,753 122,240	290,993 1,547	292,540	109,572 85,890	195,462 42,805	238,267		54,273	95,531
<u>Renovations</u>	θ	- 89,241	89,241 -	89,241	- 29,747	29,747 29,747	59,494		29,747	59,494
Software	θ	127,780	127,780 _	127,780	85,186 42,594	127,780	127,780			
Ceremony <u>gowns</u>	θ	8,274	8,274 -	8,274	3,103 1,034	4,137 1,034	5,171		3,103	4,137
Office <u>Equipment</u>	θ	18,091 8,286	26,377 319	26,696	8,154 3,297	11,451 2,877	14,328		12,368	14,926
Computers	с .	14,608 24,713	39,321 1,228	40,549	13,129 9,218	22,347 9,147	31,494		9,055	16,974
				4. -						
	Cost	At 1. April 2008 Additions	At 31 March 2009 and 1 April 2009 Additions	At 31 March 2010 <u>Accumulated depreciation</u>	At 1 April 2008 Charge for the year	At 31 March 2009 and 1 April 2009 Charge for the year	At 31 March 2010	Carrying amount	At 31 March 2010	At 31 March 2009

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(Constituted under the Dental Registration Act, Cap. 76)

11.	OTHER RECEIVABLES		
		<u>2010</u>	2009
•	· · · · · · · · · · · · · · · · · · ·	\$	\$
	Interest receivable Deposits Prepayments	9,435 17,562 28,238	6,438 17,562 4,107
		55,235	28,107
12.	FEES RECEIVED IN ADVANCE		
		2010	2009
		\$	\$
	Practising Certificate fees received - Due after 12 months - Due within 12 months	200,934 280,992 481,926	11,541 217,121 228,662
13.	OTHER PAYABLES	<u>2010</u>	<u>2009</u>
		\$	\$
	Non-trade payables Accruals	19,224 26,639	24,763 17,496
		45,863	42,259

14. CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of cash flows comprise the following balance sheet amounts:

	· ·	<u>2010</u>	2009
	· .	\$	\$
*	Fixed deposits with financial institution Cash and bank balances	666,474 654,162	659,926 346,315
		1,320,636	1,006,241

* All fixed deposits mature within one year from the balance sheet date and bear interest at 1.43% to 1.58% (2009: 1.20% to 2.06%) per annum.

(Constituted under the Dental Registration Act, Cap. 76)

15. OPERATING LEASE COMMITMENTS

As at the balance sheet date, the Council has the following commitments under noncancellable operating leases where the Council is the lessee:

	<u>2010</u>	<u>2009</u>
	\$	\$
Payable within 1 year Payable after 1 year but not later than	76,947	76,947
5 years	68,724	145,671
	145,671	222,618

The above operating lease commitments are based on known rental rates as at the date of this report and do not include any revision in rates which may be determined by the lessor.

16. FINANCIAL RISK MANAGEMENT

The Council is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks are credit risk, interest risk and liquidity risk. The Council's management reviews and agrees on policies for managing each of these risks and they are summarised below:

(i) <u>Credit risk</u>

Credit risk is the potential risk of financial loss resulting from the failure of customers or other counterparties to settle their financial and contractual obligations to the Council as and when fall due.

The Council's main financial assets consist of cash and cash equivalents. Cash and bank deposits are placed with financial institutions which are regulated.

At the balance sheet date, there was no significant concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

There are no financial assets that are past due or impaired as at the balance sheet date.

(ii) <u>Interest rate risk</u>

The Council does not have any interest-bearing financial liabilities. Its only exposure to changes in interest rates relates to interest-earning bank deposits. The management monitors movements in interest rates to ensure deposits are placed with financial institutions offering optimal rates of return.

The interest rates and terms of maturity of financial assets of the Council are disclosed in note 14 to the financial statements.

(Constituted under the Dental Registration Act, Cap. 76)

16. FINANCIAL RISK MANAGEMENT (continued)

(iii) Liquidity risk

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

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

All financial liabilities of the Council are repayable on demand or mature within one year.

17. FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

The carrying amounts of cash and cash equivalents, receivables and payables approximate their fair values due to their short term nature.

18. FUND MANAGEMENT

The Council's fund management objective is to safeguard the Council's ability to continue as a going concern.

The management monitors its cash flows, availability of funds and overall liquidity position to ensure the Council is able to fulfill its continuing obligations.

The Council is not subject to externally imposed capital requirements.

There were no changes to the Council's approach to fund management during the year.

19. <u>COMPARATIVE FIGURE</u>

The Council has reclassified the fees received in advance (note 12) as at 31 March 2009 to conform with the current year's presentation, which more accurately reflects the maturity of the fees received in advance.

	2009 (Restated)	2009 (Previously <u>reported)</u>
	\$	\$
Non-current liabilities		÷
Fees received in advance	11,541	-
Current liabilities	· · · ·	
Fees received in advance	217,121	228,662
	228,662	228,662

(Constituted under the Dental Registration Act, Cap. 76)

20. AUTHORISATION OF FINANCIAL STATEMENTS

The financial statements of Singapore Dental Council for the year ended 31 March 2010 were authorised for issue by the Council on 11 June 2010.

Dentists Register 2009

Appendix I

Year	FIRST DIVISION	SECOND E	Total	
rear	Graduate Dentists	Practitioners Without Formal Dental Training*	Former Dental Therapists**	Total
2004	1,222	22	55	1,299
2005	1,279	20	53	1,352
2006	1,305	18	53	1,376
2007	1,343	17	53	1,413
2008	1,415	16	53	1,484
2009	1,464	14	53	1,531

DENTISTS REGISTER 2009

* Practitioners without formal dental training but were grand-fathered as "registered dentist" pursuant to section 5(e) of the Registration of Dentists Ordinance 1948.

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

Dentists By Qualifications

Appendix II

DENTISTS	BY QUA	LIFICATIONS
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Qualifications	2005	2006	2007	2008	2009
Graduates with Singapore dental degree/ diploma – 14(1)(a)	1,022	1,052	1,078	1,113	1,146
Graduates with dental degrees listed in the Schedule of the Dentists Act -14(1)(b)	218	215	225	247	264
Graduates with degree not listed in the Schedule of the Dentists Act and are registered for teaching, research or postgraduate study – 14(1)(d) – Temporary Registration	21	22	22	30	29
Graduates with dental degrees not listed in the Schedule of the Dentists Act and are registered after passing the Dental Board Examination $-14(1)(c)$ – without condition	9	10	8	13	12
Graduate(s) with dental degree(s) not listed in the Schedule of the Dentists Act and are exempted from the Dental Council Examination, or given registration – 14(1)(c) – with condition (FTA)	9	6	10	12	13
Dentists without formal dental qualifications but were registered in 1950 – 65(4)(b)	20	18	17	16	15
Dentists (former dental therapists) registered after passing the Dental Therapist Examination	53	53	53	53	52
Total	1,352	1,376	1,413	1,484	1,531

Appendix III

DENTISTS REMOVED FROM THE ACTIVE DENTISTS REGISTER

	Reason for Removal							
	Died		Did not apply for Practising Certificate/Migrated		Cessation of Temporary Registration	Disciplinary Action		
Year	Graduate Dentists	Others	Graduate Dentists	Others	Graduate Dentists	Graduate Dentists	Others	Total
2005	2	2	10	5	2	1	-	22
2006	2	1	26		10	0	0	39
2007	3	2	10	0	0	0	0	15
2008	1	2	21	1	1	0	0	26
2009	1	2	12	2	1	0	0	18

Graduate Dentists By Employment Sector

Appendix IV

Year	Public Service	National University Of Singapore	Restructured Hospital	Private Practice	Not in Active Practice	Total
2005	21	32	223	843	160	1,279
2006	20	26	243	838	178	1,305
2007	18	32	229	888	176	1,343
2008	18	35	252	936	174	1,415
2009	14	40	257	997	156	1,464

GRADUATE DENTISTS BY EMPLOYMENT SECTOR

Distribution Of Private Dental Clinics By Postal Sector

Appendix V

DISTRIBUTION OF PRIVATE DENTAL CLINICS BY POSTAL SECTOR

Postal	Privato Do	ntal Clinics	Postal	Privata Do	ntal Clinics
Sector	1st Division	2nd Division	Sector	1st Division	2nd Division
03xxxx	3	0	43xxxx	5	1
04xxxx	15	0	44xxxx	10	1
05xxxx	5	1	45xxxx	3	0
06xxxx	10	0	46xxxx	18	3
07xxxx	1	0	47xxxx	4	0
08xxxx	7	1	51xxxx	6	0
09xxxx	6	0	52xxxx	32	0
10xxxx	1	0			
11xxxx	6	0	53xxxx	20	5
12xxxx	14	1	54xxxx	8	1
13xxxx	1	1	55xxxx	8	1
14xxxx	4	0	56xxxx	22	2
15xxxx	11	0	57xxxx	15	2
16xxxx	12	4	58xxxx	6	3
17xxxx	11	0	59xxxx	7	0
18xxxx	14	0	60xxxx	13	2
19xxxx	4	1	61xxxx	2	0
20xxxx	4	1	63xxxx	1	0
21xxxx	2	0	64xxxx	17	1
22xxxx	24	0	65xxxx	16	3
23xxxx	68	0	67xxxx	5	0
24xxxx	36	0	68xxxx	12	1
			71xxxx	1	0
25xxxx	6	0	73xxxx	13	0
26xxxx	2	0	75xxxx	2	1
27xxxx	9	0	76xxxx	22	1
30xxxx	6	0	77xxxx	1	0
			78xxxx	1	0
31xxxx	15	0	80xxxx	0	0
32xxxx	12	1	81xxxx	0	0
33xxxx	2	0	82xxxx	2	0
34xxxx	0	0			
35xxxx	3	0			
37xxxx	1	0			
38xxxx	11	2			
40xxxx	6	0			
41xxxx	2	0			
42xxxx	5	2			
			Total	611	43

NATURE AND NUMBER OF COMPLAINTS RECEIVED IN 2009

Nature of Complaint	Number
Restorations Root canal treatment Dentures Orthodontics Oral Surgery Periodontics Professional image/standards Service lapse/ miscommunication Fees/overcharging Claims/compensations/refunds Irrelevant/unnecessary treatment Medical certificate/sick leave Treatment by HCls Use of foreign academics title Additional procedures/consent Wrongful extractions Lost receipt Illegal dentist at HDB flat Charge under Women's Charter Soliciting/advertisement Failure to supervise of OHTs Part II Treatment contract Allegy to gold Medisave claims table Unhygeinic practice X-ray radiation	3 2 1 2 1 1 5 8 2 2 1 1 1 2 2 1 1 1 2 2 1 1 1 1 2 2 1 1 1 1 2 2 1 1 1 2 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 5 8 2 2 1 1 1 1 5 8 2 2 1 1 1 1 5 8 2 2 1 1 1 1 5 8 2 2 1 1 1 1 5 8 2 2 1 1 1 1 1 5 8 2 2 1 1 1 1 5 8 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 1
Total	47

Appendix VII

ORAL HEAL	THERAPISTS BY	EMPLOYMENT SECTOR	

Employment Sector	Part I	Part II			
	Dental Therapist	Dental Therapist/Hygenist	Dental Hygenist	Dental Therapist	Total
Private Sector	1	32	6	1	40
Restructured Institutions	0	8	1	0	9
Statutory Boards	151	38	1	15	204
Unknown (Not in active practice)	8	2	0	0	10
Voluntary Welfare Organisation	0	0	0	1	1
Total	160	80	7	17	264