



# **Singapore Dental Council**

---

## **ANNUAL REPORT 2010**

# CONTENTS

<b>PRESIDENT'S REPORT .....</b>	<b>3</b>
<b>COMMITTEES .....</b>	<b>7</b>
<b>DENTISTS &amp; ORAL HEALTH THERAPISTS REGISTER &amp; PRACTISING LICENCES .....</b>	<b>10</b>
<b>PROFESSIONAL CONDUCT .....</b>	<b>12</b>
<b>FINANCIAL REPORT .....</b>	<b>13</b>
<b>SINGAPORE DENTAL COUNCIL STATEMENT BY COUNCIL'S MANAGEMENT .....</b>	<b>18</b>
<b>INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SINGAPORE DENTAL COUNCIL .....</b>	<b>19</b>
<b>Appendix I     Dentists Register 2010 .....</b>	<b>35</b>
<b>Appendix II    Dentists By Qualifications .....</b>	<b>36</b>
<b>Appendix III   Dentists Removed From The Active Dentists Register .....</b>	<b>37</b>
<b>Appendix IV    Graduate Dentists By Employment Sector .....</b>	<b>38</b>
<b>Appendix V     Distribution Of Private Dental Clinics By Postal Sector .....</b>	<b>39</b>
<b>Appendix VI    Nature And Number Of Complaints Received In 2010 .....</b>	<b>40</b>
<b>Appendix VII    Oral Health Therapists By Employment Sector .....</b>	<b>41</b>

## **PRESIDENT'S REPORT**

The year under review had been another busy year for the Council as we continue to implement policy and processes required under the Dental Registration Act (Chapter 76).

During the year under review, the Dental Council held 6 Council meetings, and 6 committee meetings.

### **Dental Complaints**

The past year saw an increase in complaints through calls and written mode. Seventy complaints were received of which six were accompanied by statutory declarations and were referred for investigation by the Complaints Committees.

Some of the complaints that were filed with the Singapore Dental Association (SDA) had been resolved by the SDA Mediation Committee. Council would like to express its appreciation for the good work done.

On the nature of complaints that were received, many involved dissatisfaction with professional services and charging of high fees. As such, Council would like to remind dental professionals to improve on their communication with patients especially with regard to diagnosis, treatment and costs.

### **Compulsory Basic Cardiac Life Support (BCLS) Certification**

All registered dentists were informed in 2010 that, in addition to meeting the compulsory Continuing Professional Education (CPE) requirements, they are required to have a valid Basic Cardiac Life Support (BCLS) certification before renewing their practicing certificate that is due to expire on 31 December 2011.

This is to ensure that dentists are equipped not only with the technical knowledge and skills of Dental practice but also with the necessary life-saving skills should medical emergencies occur not only in their practices, but outside their practices as well.

### **Conduct of Source Verification**

As there had been an increasing number of foreign applications for registration, the Council had adopted Joint Commission International (JCI) recommendation to conduct source verification for qualifications and registration status for all applicants with foreign qualifications since Oct 2010.

### **Renewal of Oral Health Therapist (OHT) Practicing Certificate**

The Oral Health Therapists (OHTs) renewed their practicing certificate for the first time in 2010. Nine of the OHTs did not fulfill the Continuing Professional Education requirements and were not allowed to renew their practising certificates. The registration status for these nine OHTs had been placed under "Did-Not -Apply-Licence".

## **Qualifying Examination**

Two candidates sat for the Oral Health Therapist (OHT) qualifying examination held in June 2010 and none passed.

Two qualifying examinations for dentists were conducted in 2010 in May and Oct/Nov 2010 respectively. Seven candidates sat for the examinations and none passed.

## **Dentist's Pledge Affirmation Ceremony**

The 2010 Dentist's Pledge Affirmation Ceremony took place on 20 Aug 2010. We were honoured to have our ex-President, Dr Yip Wing Kong, as the Guest-of-Honour. Fifty-five newly registered dentists took the pledge at the Auditorium in the College of Medicine Building.

## **Appointment of new Dean as Council Member**

Associate Professor Keson Tan completed his term as Dean for the Faculty of Dentistry in National University of Singapore in 2009 and, thereafter, relinquished as a member of the Council. He had served Council from 2003 to 2009.

During his tenure, Associate Professor Tan contributed extensively in the educational aspects of Council's matters. He was nominated as Chairman for the Accreditation Committee and also helped in formulating policies and guidelines for displayable qualifications.

On behalf of the Council, I wish to express our sincere appreciation to Associate Professor Tan for his many contributions to the development of dental continuing education in Singapore.

The Council welcomes Associate Professor Grace Ong, who was appointed as the new Dean for the Faculty of Dentistry in National University of Singapore, as an ex-officio in the Council from 1 Jan 2010.

## **Appointment of Assistant Executive Secretary**

Council has appointed Dr Ng Jing Jing as the Assistant Executive Secretary on 11 May 2010.

## **Staff Matters**

Ms Chee Kai Ling joined the staff of the Council as a Management Support Officer on 3 August 2010. 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**

I would like to thank and congratulate Council staff, Members of the respective committees and secretariat for their hard work and dedication to Council activities over the last year.

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	Prof Chew Chong Lin
Registrar	Clin A/Prof Tseng Seng Kwong Patrick <sup>1</sup>
	A/Prof Ong Hui Lian Grace
	Dr Chan Siew Luen
	Dr Hwang Yee Cheau
	Ms Lee Show Feai <sup>2</sup>
	Ms Tham Kui Wah <sup>3</sup>

### ADMINISTRATIVE STAFF

Executive Secretary	Dr Wong Mun Loke
Assistant Executive Secretary	Dr Ng Jing Jing
Inspecting Officer	Dr Chen Fee Yuen <sup>4</sup>
Administrative Manager	Ms Yee Yoke Chun
Senior Management Executive Officer	Ms Jacqueline Goh
Management Support Officer	Ms Chee Kai Ling
Corporate Support Officer	Ms Norisah Ahmad

---

<sup>1</sup> Concurrently, Clin A/Prof Patrick Tseng is the Chief Dental Officer at the Ministry of Health.

<sup>2</sup> Ms Lee Show Feai is a registered dentist in the second division of the register.

<sup>3</sup> Ms Tham Kui Wah is a registered Oral Health Therapist.

<sup>4</sup> 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.<sup>5</sup>

*Chairman*      Dr Ho Kee Hai

*Members*      Dr Chung Kong Mun  
Dr Li Chung Tai Trevor  
Dr Tham Hon Meng  
Dr Lee 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 Ong Hui Lian Grace  
Dr Chan Siew Luen  
Dr Hwang Yee Cheau  
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 Tham Kui Wah  
Ms Tan Chor Khim

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)\*

---

<sup>5</sup> 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 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 Go Wee Ser  
Dr Si-Hoe Kok Soon

## **Credentials Committee**

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

## **Oral Health Therapist Accreditation Committee**

<i>Chairman</i>	Clin A/Prof Tseng Seng Kwong Patrick
<i>Division I Dentists</i>	Dr Eu Oy Chu Dr Koh Chu Guan Dr Low-Jap Jin Na Sharlene
<i>Oral Health Therapists</i>	Ms Tham Kui Wah Ms Tan Siew Tee Ms Lee Yong Ching, Margaret
<i>Nanyang Polytechnic Representative</i>	Dr Hemalatha Nathan

## **Audit Committee**

<i>Chairman</i>	Hwang Yee Cheau
<i>Members</i>	Dr Ho Kee Hai Mr Winston Lim

## **Committee For Continuing Professional Education**

<i>Chairman</i>	Clin A/Prof Tseng Seng Kwong Patrick
<i>Members</i>	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*

Dr Kaan Sheung Kin

*Members*

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 LICENCES**

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 1,579 registered dentists in the dental register (Appendix I). Of these 1,521 are on the First Division and 58 on the Second Division.

### **First Division of the Dentists Register**

As at 31 December 2010, the Register had 1,521 graduate dentists. During the year under review, there were 67 new registrations. Forty-one of them were graduates of the National University of Singapore, 21 had other degrees listed in the Schedule to the Dentists Act, 1 Japanese dentist was registered under the Note Verbale and 4 were temporary registrants (visiting experts and trainees at accepted institutions).

Thirty eight graduate dentists were removed from the register during the year (Appendix III). Of these 38 dentists, 27 did not apply for their practising certificates, 10 whose employment contract had lapsed and 1 dentist had been removed from the Register.

The dentists to resident population ratio at 1:3238, 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 were in private practice. Of the remaining, 288 were in the restructured hospitals, 21 in public service and 38 in the National University of Singapore. One hundred and fifty-six dentists were considered not in active practice as they had not applied for their practising certificates.

There were 1,018 graduate dentists in private practice. This is an increase of 21 from the previous year. Of these, 62% were in group practice, 36% were in solo practice and 2% worked as locums.

There were 620 private dental clinics run by graduate dentists in 2010, an increase of 9 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 2010 there were 58 non-graduate dentists, of which 41 were in private practice, 7 were in the public service, 10 were not in active practice. Amongst those in private practice, 32 were former dental therapists and 9 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 26 private dental clinics that were run by second division dentists. The largest concentration of these clinics was found in postal districts 16, 53, 58, and 65.

### **Oral Health Therapist (OHT) of the Dentists Register**

As at 31 December 2010 there were 290 Oral Health Therapists in the Dentists Register, (Appendix VII). Of this 64 were in private practice, 211 were in the public service, 14 were not in active practice. One Oral Health Therapist in voluntary welfare organisation.

## **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 70 written complaints in 2010 of which 6 were accompanied by statutory declarations and were referred for investigation by the Complaints Committee.

There was an increase 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 professional services and high treatment fees.

## 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 2010. The audited financial statements for the period 1 April 2010 to 31 March 2011 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 2011.

### 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 are not aware of any claims against the Council which 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 fund 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 those adopted in the previous financial statements.

During the financial year, the Council adopted all the applicable new/revised SB-FRSs which are effective on or before 1 April 2010.

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 Council 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 rate 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) Credit risk

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 and short to medium term fixed deposits. 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) Interest rate risk

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 fixed deposits mature after one year from the balance sheet date and bear interest at 0.30% per annum.

### (iii) Liquidity risk

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

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

The Council receives government operating grants each year to fund any deficit incurred for the year.

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:

	\$
Operating lease payments due	
- within 1 year	64,491
- after 1 year but not later than 5 years	<u>4,233</u>
	<u>68,724</u>

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. CHEW CHONG LIN  
President



\_\_\_\_\_  
CLIN ASSOC PROF. TSENG SENG KWONG PATRICK  
Registrar

## SINGAPORE DENTAL COUNCIL

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

### Statement by the Council's Management

In our opinion, the financial statements set out on pages 6 to 19 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 2011 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



---

CLIN ASSOC PROF. TSENG  
SENG KWONG PATRICK  
Registrar

Singapore    15 August 2011

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
**SINGAPORE DENTAL COUNCIL**

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

*Report on the Financial Statements*

We have audited the accompanying financial statements of the Council set out on pages 6 to 19, which comprise the balance sheet (statement of financial position) as at 31 March 2011, and the statement of income and expenditure, 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 information.

*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 and for 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.

*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 about 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 of financial statements that give a true and fair view 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.

*Opinion*

In our opinion, 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 2011 and the results, changes in accumulated fund and cash flows of the Council for the year ended on that date.

*Report on Other Legal and Regulatory Requirements*

In our opinion, 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. 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.



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

Singapore, 15 August 2011

# SINGAPORE DENTAL COUNCIL

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

## Statement of Income and Expenditure for the year ended 31 March 2011

	Notes	2011	2010
		\$	\$
<b><u>OPERATING INCOME</u></b>			
Certification and registration fees	4	339,590	330,360
Interest income		6,100	9,546
Other income	5	<u>22,952</u>	<u>30,907</u>
		368,642	370,813
<b><u>LESS: OPERATING EXPENDITURE</u></b>			
Administrative expenses	6	628,807	599,248
Other expenses	8	<u>53,365</u>	<u>9,058</u>
		<u>682,172</u>	<u>608,306</u>
Deficit before grant		( 313,530 )	( 237,493 )
Government Grant received		<u>197,163</u>	<u>280,890</u>
(Deficit)/Surplus before contributions to Consolidated Fund		( 116,367 )	43,397
Contributions to Consolidated Fund	9	<u>-</u>	( <u>7,377</u> )
(Deficit)/Surplus for the year		( <u>116,367</u> )	<u>36,020</u>

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

# SINGAPORE DENTAL COUNCIL

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

## Statement of Financial Position as at 31 March 2011

	<u>Notes</u>	<u>2011</u>	<u>2010</u>
		\$	\$
<b><u>ASSETS</u></b>			
<b><u>Non-Current Assets</u></b>			
Property, plant and equipment	10	12,132	54,273
Fixed deposits with financial institution	14	681,045	-
Total Non-Current Assets		693,177	54,273
<b><u>Current Assets</u></b>			
Other receivables	11	22,520	55,235
Fixed deposits with financial institution	14	-	666,474
Cash and bank balances	15	344,007	654,162
Total Current Assets		366,527	1,375,871
Total Assets		1,059,704	1,430,144
<b><u>ACCUMULATED FUND AND LIABILITIES</u></b>			
<b><u>Accumulated Fund</u></b>			
Accumulated fund		778,611	894,978
Total Accumulated Fund		778,611	894,978
<b><u>Non-Current Liabilities</u></b>			
Fees received in advance	12	9,563	200,934
Total Non-Current Liabilities		9,563	200,934
<b><u>Current Liabilities</u></b>			
Fees received in advance	12	225,593	280,992
Other payables	13	38,560	45,863
Provision for contributions to Consolidated Fund		7,377	7,377
Total Current Liabilities		271,530	334,232
Total Liabilities		281,093	535,166
Total Accumulated Fund and Liabilities		1,059,704	1,430,144

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

## SINGAPORE DENTAL COUNCIL

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

### Statement of Changes in Accumulated Fund for the year ended 31 March 2011

	Accumulated fund
	\$
Balance as at 31 March 2009	858,958
Surplus for the year	<u>36,020</u>
Balance as at 31 March 2010	894,978
Deficit for the year	( <u>116,367</u> )
Balance as at 31 March 2011	<u>778,611</u>

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

# SINGAPORE DENTAL COUNCIL

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

## Statement of Cash Flows for the year ended 31 March 2011

	<u>Notes</u>	<u>2011</u>	<u>2010</u>
		\$	\$
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
(Deficit)/Surplus before contributions to Consolidated Fund		( 116,367 )	43,397
Adjustments for:			
Government grant received		( 197,163 )	( 280,890 )
Depreciation on property, plant and equipment	10	42,141	42,805
Interest income		( 6,100 )	( 9,546 )
Deficit before working capital changes		( 277,489 )	( 204,234 )
Decrease/(increase) in receivables		24,244	( 24,130 )
(Decrease)/increase in payables		( 7,303 )	3,604
(Decrease)/increase in fees received in advance		( 246,770 )	253,264
Net cash (used in)/from operating activities		( 507,318 )	28,504
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Purchase of property, plant and equipment	10	-	( 1,547 )
Interest received		14,571	6,549
Increase in fixed deposits with original maturities over 3 months		( 14,571 )	( 6,549 )
Net cash used in investing activities		-	( 1,547 )
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
Government grant received		197,163	280,890
Net cash from financing activities		197,163	280,890
Net (decrease)/increase in cash and cash equivalents		( 310,155 )	307,847
Cash and cash equivalents at beginning of the year		654,162	346,315
Cash and cash equivalents at end of the year	15	344,007	654,162

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



# SINGAPORE DENTAL COUNCIL

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

---

## NOTES TO THE FINANCIAL STATEMENTS - 31 March 2011

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

### 1. GENERAL INFORMATION

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 2010.

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.

#### (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.

##### *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 the depreciation charge for the year 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, management has made certain judgments, apart from those involving estimations, which have significant effects on the amounts recognised in the financial statements.

(B) *Critical judgments made in applying accounting policies (continued)*

*Impairment of Non-Financial Assets*

The carrying amounts of the Council's non-financial 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 based on the higher of the value in use and the asset's net selling price. Estimating the value in use requires the Council to make an estimate of the expected future cash flows from the continuing use of the assets and also to choose a suitable discount rate in order to calculate the present value of those cash flows.

(c) 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 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:

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

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) Other Receivables

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) Revenue Recognition

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.

(i) Government Grants

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 directly against any revaluation surplus for the asset 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 recognised 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.

(l) Provisions

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.

3. PRINCIPAL ACTIVITIES

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

4. CERTIFICATION AND REGISTRATION FEES

	<u>2011</u>	<u>2010</u>
	\$	\$
Certificate of good standing fee	2,370	2,099
Practising certificate fee	298,620	291,211
Register of additional qualification	1,400	1,950
Registration fee	24,700	19,600
Specialist registration	<u>12,500</u>	<u>15,500</u>
	<u>339,590</u>	<u>330,360</u>

5. OTHER INCOME

	<u>2011</u>	<u>2010</u>
	\$	\$
Certified copy of certificate	175	50
Examination fee	15,250	21,000
Extension of temporary registration	585	1,105
Fee for CPE providers accreditation	2,300	2,300
Fines imposed by Disciplinary Committee	-	1,000
Late renewal fee	640	2,950
Mailing label	1,275	2,147
Miscellaneous income	2,327	155
Restoration fee	400	200
	<u>22,952</u>	<u>30,907</u>

6. ADMINISTRATIVE EXPENSES

	<u>2011</u>	<u>2010</u>
	\$	\$
Accountancy fee	6,420	7,704
Advertisement	188	3,708
Audit fee	3,800	7,431
Bank charges	721	786
Depreciation	42,141	42,805
Employee benefits expense (note 7)	339,853	269,840
Examination fee	12,840	9,525
Maintenance of computers	117,136	116,321
Maintenance of premises	3,831	7,621
Medical fee	133	13
Office supplies	3,557	6,265
Postage and courier	2,147	7,443
Printing	942	3,430
Operating lease expense		
- rental of equipment	3,326	2,211
- rental of office	74,739	76,721
Services rendered	-	2,148
Staff training	3,552	2,578
Telecommunications	4,810	16,420
Transport and travelling	1,327	2,547
Utilities	7,344	13,731
	<u>628,807</u>	<u>599,248</u>

7. EMPLOYEE BENEFITS EXPENSE

	<u>2011</u>	<u>2010</u>
	\$	\$
Salaries and related costs	302,524	235,520
Employer's contributions to Central Provident Fund	37,329	34,320
	<u>339,853</u>	<u>269,840</u>

8. OTHER EXPENSES

	<u>2011</u>	<u>2010</u>
	\$	\$
Ceremonies and celebrations	8,104	8,053
General expenses	967	670
Gifts and entertainment	182	156
Office refreshments	73	179
Solicitor's fee	<u>44,039</u>	<u>-</u>
	<u>53,365</u>	<u>9,058</u>

9. CONTRIBUTIONS TO CONSOLIDATED FUND

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% (2010: 17%) of the net surplus for the year.

In view of the deficit incurred by the Council in the current year, there is no provision for contributions to Consolidated Fund in the current year.

# SINGAPORE DENTAL COUNCIL

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

## 10. PROPERTY, PLANT AND EQUIPMENT

<u>Cost</u>	<u>Computers</u>	<u>Office equipment</u>	<u>Ceremony gowns</u>	<u>Software</u>	<u>Renovations</u>	<u>Total</u>
	\$	\$	\$	\$	\$	\$
At 1 April 2009	39,321	26,377	8,274	127,780	89,241	290,993
Additions	1,228	319	-	-	-	1,547
At 31 March 2010, 1 April 2010 and 31 March 2011	40,549	26,696	8,274	127,780	89,241	292,540
<u>Accumulated depreciation</u>						
At 1 April 2009	22,347	11,451	4,137	127,780	29,747	195,462
Charge for the year	9,147	2,877	1,034	-	29,747	42,805
At 31 March 2010 and 1 April 2010	31,494	14,328	5,171	127,780	59,494	238,267
Charge for the year	8,647	2,713	1,034	-	29,747	42,141
At 31 March 2011	40,141	17,041	6,205	127,780	89,241	280,408
<u>Carrying amount</u>						
At 31 March 2011	408	9,655	2,069	-	-	12,132
At 31 March 2010	9,055	12,368	3,103	-	29,747	54,273

11. OTHER RECEIVABLES

	<u>2011</u>	<u>2010</u>
	\$	\$
Interest receivable	964	9,435
Deposits	17,562	17,562
Prepayments	<u>3,994</u>	<u>28,238</u>
	<u>22,520</u>	<u>55,235</u>

12. FEES RECEIVED IN ADVANCE

	<u>2011</u>	<u>2010</u>
	\$	\$
Practising Certificate fees received		
- Due after 12 months	9,563	200,934
- Due within 12 months	<u>225,593</u>	<u>280,992</u>
	<u>235,156</u>	<u>481,926</u>

13. OTHER PAYABLES

	<u>2011</u>	<u>2010</u>
	\$	\$
Non-trade payables	1,994	19,224
Accruals	<u>36,566</u>	<u>26,639</u>
	<u>38,560</u>	<u>45,863</u>

14. FIXED DEPOSITS WITH FINANCIAL INSTITUTION

	<u>2011</u>	<u>2010</u>
	\$	\$
Fixed deposits maturing		
- within 12 months	-	666,474
- after 12 months	<u>681,045</u>	<u>-</u>
	<u>681,045</u>	<u>666,474</u>

The fixed deposits bear interest at 0.30% (2010: 1.43% to 1.58%) per annum.

15. CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of cash flows comprise of cash and bank balances as shown in the statement of financial position.



## 16. OPERATING LEASE COMMITMENTS

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

	<u>2011</u>	<u>2010</u>
	\$	\$
Lease payments due		
- within 1 year	64,491	76,947
- after 1 year but not later than 5 years	<u>4,233</u>	<u>68,724</u>
	<u>68,724</u>	<u>145,671</u>

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.

## 17. 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 rate 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) Credit risk

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 and short to medium term fixed deposits. 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) Interest rate risk

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.

### (iii) Liquidity risk

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

17. FINANCIAL RISK MANAGEMENT (continued)

(iii) Liquidity risk (continued)

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.

As explained in note 2(i), the Council receives government operating grants each year to fund any deficit incurred for the year.

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

18. 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.

19. FUND MANAGEMENT

The fund management objective of the Council 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 fund requirements.

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

20. COMPARATIVE FIGURES

The Council has reclassified the following income items to conform with the current year's presentation, which more meaningfully reflects the nature of the respective income:

	<u>2010</u>	<u>2010</u>
	<u>(Restated)</u>	<u>(Previously reported)</u>
	\$	\$
Certification and Registration Fees (Note 4)		
- Certified copy of certificate	-	50
- Extension of temporary registration	-	1,105
- Late renewal fee	-	2,950
- Restoration fee	-	200
Other Income (Note 5)		
- Certified copy of certificate	50	-
- Extension of temporary registration	1,105	-
- Late renewal fee	2,950	-
- Restoration fee	200	-
	<u>4,305</u>	<u>4,305</u>

21. AUTHORISATION OF FINANCIAL STATEMENTS

The financial statements of Singapore Dental Council for the year ended 31 March 2011 were authorised for issue by the Council on 15 August 2011.

**DENTISTS REGISTER 2010**

Year	FIRST DIVISION	SECOND DIVISION		Total
	Graduate Dentists	Practitioners Without Formal Dental Training*	Former Dental Therapists**	
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
2010	1521	9	49	1,579

\* 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**

Qualifications					
	2006	2007	2008	2009	2010
Graduates with Singapore dental degree/ diploma – 14(1)(a)	1,052	1,078	1,113	1,146	1,187
Graduates with dental degrees listed in the Schedule of the Dentists Act -14(1)(b)	215	225	247	264	279
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	22	22	30	29	30
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	10	8	13	12	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)	6	10	12	13	13
Dentists without formal dental qualifications but were registered in 1950 – 65(4)(b)	18	17	16	15	9
Dentists (former dental therapists) registered after passing the Dental Therapist Examination	53	53	53	52	49
<b>Total</b>	<b>1,376</b>	<b>1,413</b>	<b>1,484</b>	<b>1,531</b>	<b>1,579</b>

**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
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
2010	0	2	27	0	10	1	0	40

**GRADUATE DENTISTS BY EMPLOYMENT SECTOR**

Year	Public Service	National University Of Singapore	Restructured Hospital	Private Practice	Not in Active Practice	Total
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
2010	21	38	288	1,018	156	1,521

**DISTRIBUTION OF PRIVATE DENTAL CLINICS BY POSTAL SECTOR**

Postal Sector	Private Dental Clinics		Postal Sector	Private Dental Clinics	
	1st Division	2nd Division		1st Division	2nd Division
03xxxx	3	0	43xxxx	5	1
04xxxx	16	0	44xxxx	9	1
05xxxx	7	1	45xxxx	3	0
06xxxx	10	0	46xxxx	18	2
07xxxx	1	0	47xxxx	4	0
08xxxx	7	1	51xxxx	7	0
09xxxx	5	0	52xxxx	32	0
10xxxx	2	0			
11xxxx	6	0	53xxxx	20	5
12xxxx	15	1	54xxxx	7	1
13xxxx	2	1	55xxxx	9	1
14xxxx	4	0	56xxxx	23	2
15xxxx	10	0	57xxxx	15	2
16xxxx	12	4	58xxxx	7	3
17xxxx	10	0	59xxxx	7	0
18xxxx	15	0	60xxxx	15	2
19xxxx	4	0	61xxxx	2	0
20xxxx	4	1	63xxxx	1	0
21xxxx	2	0	64xxxx	15	1
22xxxx	25	0	65xxxx	17	3
23xxxx	70	0	67xxxx	6	0
24xxxx	36	0	68xxxx	12	1
			71xxxx	0	0
25xxxx	5	0	73xxxx	14	0
26xxxx	2	0	75xxxx	2	1
27xxxx	8	0	76xxxx	23	1
30xxxx	7	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	10	2			
40xxxx	5	0			
41xxxx	2	0			
42xxxx	5	2			
Total			620	39	

**NATURE AND NUMBER OF COMPLAINTS RECEIVED IN 2010**

Nature of Complaint	Number
Extractions	4
Restorations	5
Root canal treatment	2
Dentures	3
Orthodontics	2
Oral Surgery	3
Implants	3
Periodontics	2
Professional duties/ethics/conduct	14
Service lapse/ miscommunication	4
Fees/overcharging/claims	7
Irrelevant/unnecessary treatment	2
Treatment services at HCLs	4
Use of academic titles/non-clinical qualifications	4
Additional procedures/consent	1
Wrongful extractions	1
Illegal practice at licensed clinic: covering	1
Illegal dentist/practice	1
Soliciting/advertisement	1
Medisave claims/treatment contract	1
Unhygienic practice	1
Teeth whitening by non-dentists	1
Misleading info/use of specialist title	1
Hypnotism	1
Fraudulent registration with Council	1
<b>Total</b>	<b>70</b>



**ORAL HEALTH THERAPISTS BY EMPLOYMENT SECTOR**

Employment Sector	Part I	Part II			
	Dental Therapist	Dental Therapist/Hygenist	Dental Hygenist	Dental Therapist	Total
Private Sector	1	55	7	1	64
Restructured Institutions	0	14	1	0	15
Statutory Boards	152	29	0	15	196
Unknown (Not in active practice)	8	6	0	0	14
Voluntary Welfare Organisation	0	0	0	1	1
Total	161	104	8	17	290