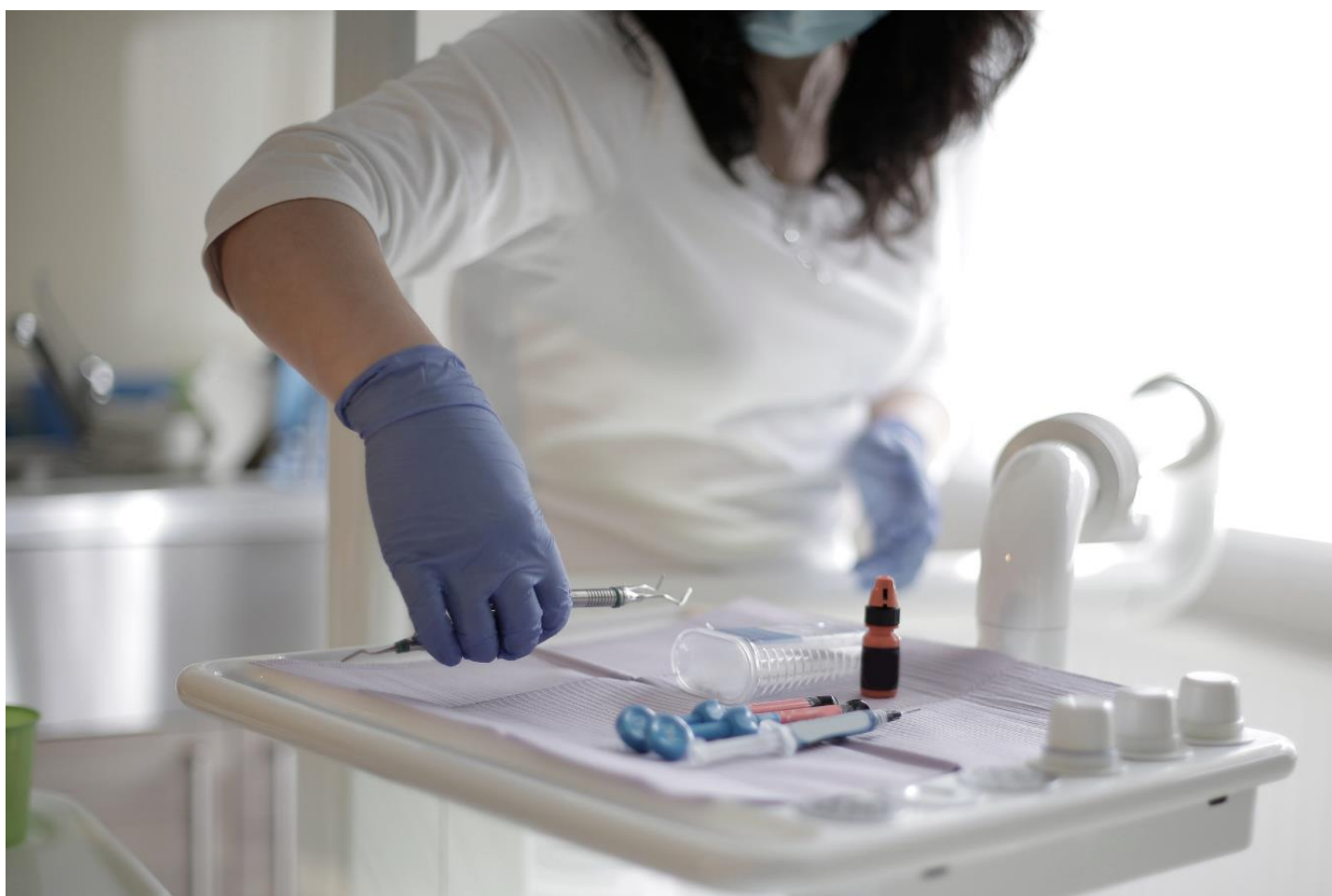




# Annual Report 2021

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Singapore Dental Council



## WHO WE ARE

The Singapore Dental Council is the self-regulatory body for the dental profession constituted under the Dental Registration Act (Chapter 76). Our key objectives are to promote high standards of oral health and to promote the interests of the dental profession in Singapore.

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## President's Message

“

Moving forward, my vision for the Council is to continue to strengthen its regulatory role to protect the safety of our patients while ensuring that registered dental practitioners continue to provide high standards and quality of dental care for our population.

”

2021 was a year of transition for the Singapore Dental Council. The previous constituent of Council members completed their term on 30<sup>th</sup> April and a new Council was appointed to take office on 1<sup>st</sup> May. The renewal of Council members every 3 years ensures that new representations are brought in to provide fresh perspectives on Council's policies, regulations and operations and is vital to strengthen Council's functions and also allows the transfer of sound institutional knowledge to maintain SDC's relevance in the regulatory landscape.

As a dentist who has been with the Council since 2006, I was honoured to be asked by Council to lead the new team to ensure that we continue to maintain consistently high standards of clinical practice and professionalism in our dental profession.



**A/Prof Tseng Seng Kwong Patrick**  
President  
Singapore Dental Council

In the midst of supporting dental practitioners in our battle against the COVID-19 pandemic, the Council did not rest on its laurels and rolled out the following initiatives in 2021:

- Amendments to the Dental Registration Act (DRA)

The Ministry of Health (MOH), through the Council, introduced new measures to ensure that the quality and competencies of foreign-trained dental graduates who wish to practise in Singapore will be of high standards and relevant to the needs of our local population. The amendments included changes to the Qualifying Examination requirement for foreign-trained dentists, as well as revisions to the list of registrable basic dental qualifications in the Schedule of the DRA. You may read about it [here](#).

- Guidebook on supervision for dental practitioners

SDC launched a [guidebook for supervisors](#) which serves to provide dental practitioners, who take on the role as supervisors, with a comprehensive and important reference to improve the supervision of Conditionally registered (C reg) dentists and Oral Health Therapists (OHTs) registered under Part II of the Register of Oral Health Therapists (Part II OHTs). This is central to Council's efforts to safeguard the practice of dental practitioners and ensuring that they practise ethically, safely and competently.

- Engagement sessions with dental practitioners

Then Senior Minister of State for Health, Dr Koh Poh Koon together with Registrar, SDC/Chief Dental Officer, MOH - A/Prof Chng Chai Kiat, held a series of conversations with dental practitioners at their clinics to better understand the current and emerging challenges in dentistry and also to explore ideas to better support junior dentists in their professional development and clinical skills.

- Launch of Electronic Registration Certificate and Practising Certificate

The SDC has launched the [electronic Registration Certificate \(e-RC\) and electronic Practising Certificate \(e-PC\)](#), collectively known as "e-Certs", in parallel with 10 other healthcare Professional and Accreditation Boards. The e-Certs initiative is a key milestone in the Professional Boards' digital transformation journey to provide greater convenience to healthcare professionals (HCPs) and users of Government Services within a secure system.

Moving forward, my vision for the Council is to continue to strengthen its regulatory role to protect the safety of our patients while ensuring that registered dental practitioners continue to provide high standards and quality of dental care for our population.

Council recognises that life-long learning and upskilling is the cornerstone of every profession, and it is committed to regular reviews of the Continuing Professional Education framework to ensure that it is robust, effective and up-to-date. We must ensure that our dentists are adequately trained, skilled and competent. In 2022, the Council will continue to work on enhancing the capabilities and competencies of dental practitioners through lifelong professional development.

Much of Council's building blocks have already been laid by previous members, cementing the strong foundations which SDC is built on today. I wish to thank all our previous Council members and many altruistic members of our profession who willingly volunteered to serve in the various SDC Committees to enhance the regulations of the dental profession and improve the quality of dentistry for our patients.

I also wish to thank SDC's immediate past President, Emeritus Professor Chew Chong Lin for his able leadership and dedication, and for the lasting legacy he had established to protect both patients and dental practitioners.

On behalf of the Council, I would also like to express our appreciation for the support of the Secretariat of healthcare Professional Boards (SPB) for initiating regular policy reviews on registration, accreditation, and supervisory framework, as well as the review of the ethical code and ethical guidelines and enhancements of the continuing professional education system for the benefit of all dental practitioners.

I look forward to your support, as we work closely with our Council to strengthen the trust and confidence in our dental profession.

A/Prof Patrick Tseng  
President  
Singapore Dental Council

# Singapore Dental Council (Term from 1 May 2018 to 30 April 2021)

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## COUNCIL MEMBERS

*From left to right*

- |               |   |
|---------------|---|
| First row     | Ms Lee Yong Ching Margaret, A/Prof Chng Chai Kiat (Registrar),<br>Prof Chew Chong Lin (President), Ms Lee Show Feai         |
| Second<br>row | Dr Ang Ee Peng Raymond, Dr Kuan Chee Keong, Dr Shahul Hameed,<br>Dr Aw Kian Li Andrew, Clin A/Prof Tseng Seng Kwong Patrick |
| Third row     | Mr Ong Ming Da, Dr Chang Kok Meng, Dr Seah Tian Ee  |



# Singapore Dental Council (Term from 1 May 2021 to 30 April 2024)

## Appointed Members



### **A/Prof Tseng Seng Kwong Patrick**

- President, SDC
- Chairman, Ethics Committee
- Member, Dental Schools Review Committee
- Member, Dental Specialists Accreditation Board
- Assistant Chief Executive, National University Health System
- Senior Consultant, National University Centre of Oral Health, Singapore



### **A/Prof Chng Chai Kiat**

- Registrar, SDC
- Chairman, Oral Health Therapists Accreditation Committee
- Chairman, Dental Specialists Accreditation Board
- Chairman, Dental Registration Act Review Committee
- Chairman, Dental Schools Review Committee
- Chief Dental Officer, Ministry of Health
- Head and Senior Consultant (Orthodontics), Cleft & Craniofacial Dentistry Unit, KK Women's and Children's Hospital



### **Prof Patrick Finbarr Allen**

- Chairman, Committee for Dental Procedure Accreditation
- Member, Dental Schools Review Committee
- Member, Complaints Panel
- Dean, Faculty of Dentistry, National University of Singapore
- Senior Consultant, National University Centre of Oral Health, Singapore



### **Dr Shahul Hameed**

- Chairman, Complaints Panel
- Member, Ethics Committee
- Clinical Director, Rochor Dental Clinic

## Appointed Members



### **CI A/Prof Goh Bee Tin**

- Chairman, Aesthetic Facial Procedures Oversight Committee
- Chairman, Credentials Committee
- Member, Audit Committee
- Member, Committee for Dental Procedure Accreditation
- Member, Dental Registration Act Review Committee
- Member, Complaints Panel
- Head, Department of Oral & Maxillofacial Surgery, National Dental Centre Singapore



### **Mr Ong Ming Da**

- Member, Oral Health Therapists Accreditation Committee
- Member, Committee for Dental Procedure Accreditation
- Member, Dental Registration Act Review Committee
- Member, Dental Schools Review Committee
- Member, Complaints Panel
- Manager, Dental Health Cluster, Singapore Armed Forces



### **Ms Janelle Joy Foo**

- Member, Oral Health Therapists Accreditation Committee
- Member, Dental Registration Act Review Committee
- Member, Complaints Panel
- Dental Hygienist, The Orthodontic Clinic



### **Ms Sree Gaithiri d/o Kunnasegaran**

- Member, Oral Health Therapists Accreditation Committee
- Member, Ethics Committee
- Member, Complaints Panel
- Lecturer, Nanyang Polytechnic



## Elected Members



### **Dr Ang Ee Peng Raymond**

- Chairman, Audit Committee
- Member, Ethics Committee
- Member, Complaints Panel
- Chief Operating Officer / Executive Director, Q&M Dental Group



### **Dr Choo Keang Hai**

- Chairman, Continuing Professional Education Committee
- Member, Committee for Dental Procedure Accreditation
- Member, Audit Committee
- Member, Health Committee
- Member, Complaints Panel
- Managing Director, Lee & Lee (Dental Surgeons)



### **Dr Ng Fooi Chin**

- Member, Committee for Dental Procedure Accreditation
- Member, Continuing Professional Education Committee
- Member, Aesthetic Facial Procedure Oversight Committee
- Member, Complaints Panel
- Co-founder, Coden Specialists Dental Implant Maxillofacial Aesthetics



### **Dr Ng Jing Jing**

- Chairman, Health Committee
- Member, Committee for Dental Procedure Accreditation
- Member, Ethics Committee
- Member, Complaints Panel
- Clinical Director, Petite Smiles Children's Dental Clinic



### **Dr Tan Tien Wang**

- Member, Continuing Professional Education Committee
- Member, Oral Health Therapists Accreditation Committee
- Member, Committee for Dental Procedures Accreditation
- Member, Complaints Panel
- Dental Partner, Smile Dental Group

## Council Members (Term from 1 May 2021 to 30 April 2024)

### Appointed Members

**President** A/Prof Tseng Seng Kwong Patrick<sup>1</sup>

Prof Patrick Finbarr Allen

CI A/Prof Goh Bee Tin

Mr Ong Ming Da

**Registrar** A/Prof Chng Chai Kiat<sup>2</sup>

Dr Shahul Hameed

Ms Janelle Joy Foo Yan Ming<sup>3</sup>

Ms Sree Gaithiri d/o Kunnasegaran<sup>4</sup>

### Elected Members

Dr Ang Ee Peng Raymond

Dr Ng Fooi Chin

Dr Tan Tien Wang

Dr Choo Keang Hai

Dr Ng Jing Jing

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*The Council members have a key role in approving applications for registration, reviewing policies for good oral health standards through Continuing Professional Education, making recommendations on courses and examinations to qualify as dental practitioner, regulating the conduct and ethics of dental practitioners, and providing support to other statutory boards in the regulation of healthcare professionals.*

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### Management (as of 31 Dec 2021)

**Executive Secretary**

**Assistant Executive Secretary**

**Assistant Executive Secretary**

Mr Peter Lee, PPA(G), P Kepujian, PBS

Dr Chay Pui Ling

Dr Goh Aik Wei

<sup>1</sup> The Council shall have a President who shall be elected by the members of the Council from among its members.

<sup>2</sup> A/Prof Chng Chai Kiat is the Chief Dental Officer at the Ministry of Health and Registrar of SDC.

<sup>3</sup> Ms Janelle Joy Foo Yan Ming is a registered oral health therapist in Part I of the Register of Oral Health Therapists.

<sup>4</sup> Ms Sree Gaithiri d/o Kunnasegaran is a registered oral health therapist in Part I of the Register of Oral Health Therapists.

## Committee Members

### Aesthetic Facial Procedures Oversight Committee

**Chairman** CI A/Prof Goh Bee Tin

#### Members

Dr Ng Fooi Chin	Dr Seah Tian Ee
Dr Chan Siew Luen	Dr Leung Wing Hung Dominic
Dr Lye Kok Weng	Dr Tan Kwong Shen Winston

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*The Aesthetic Facial Procedures Oversight Committee reviews policies and makes recommendations to the Council, evaluates applications and accredits courses in Aesthetic Facial Procedures for dental practitioners.*

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### Application of Remote Dentistry Committee

**Chairman** Dr Kuan Chee Keong

#### Members

Dr Christopher Quek Eng Yew	Mr Darren Lee Zong Ru	Ms Toh Ethel
Dr Jeremy Sim Ming Liang	Dr Lai Ye Choung	Dr Wong Li Beng
Dr Ronnie Yap Yi-Roon	Dr Yao Xu	Dr Samintharaj Kumar s/o Samy Raja

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*The Application of Remote Dentistry Committee recommends the scope and potential applications of remote dentistry in the local dental healthcare context and the standards of such applications.*

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### Audit Committee

**Chairman** Dr Ang Ee Peng Raymond

#### Members

Mr Ng Weng Sui Harry	Clin A/Prof Goh Bee Tin	Dr Choo Keang Hai
Dr Chang Kok Meng*	Dr Kuan Chee Keong*	

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*The Audit Committee reviews the internal governance of the Council, and monitors the actions taken to address audit findings, by ensuring effective and timely responses from the Secretariat.*

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## Credentials Committee

**Chairman** CI A/Prof Goh Bee Tin

### Members

A/Prof Jennifer Neo Chiew Lian	Dr Chan Siew Luen	Dr Thean Tsin Piao
A/Prof Keson Tan Beng Choon	Dr Ong Kheng Kok	Dr Aw Kian Li Andrew*

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*The Credentials Committee makes recommendations on the criteria of Displayable Qualifications that are not basic degrees.*

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## Complaints Panel

**Chairman** Clin A/Prof Tseng Seng Kwong Patrick\*

### Complaints Panel members

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*The Chairman of the Complaints Panel appoints Complaints Committees on an ad-hoc basis to inquire into complaints that are accompanied by a Statutory Declaration.*

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### Council Members

Dr Ang Ee Peng Raymond	Dr Kuan Chee Keong	Ms Lee Show Feai
Dr Aw Kian Li Andrew	Dr Seah Tian Ee	Ms Lee Yong Ching Margaret
Dr Chang Kok Meng	Dr Shahul Hameed	Mr Ong Ming Da

### Dentists

A/Prof Tan Beng Choon Keson	Dr Ho Kee Hai	Dr Ong Jien Woon, Samuel
CI A/Prof Tan Ken	Dr Kuah Hong Guan	Dr Ong Kheng Kok
CI A/Prof Goh Bee Tin	Dr Kwa Chong Teck	Dr Ong Meng Ann Marianne
Dr Adeline Wong Soon May	Dr Lai Wen Pui Bien	Dr Phay Yew Ming
Dr Anshad s/o Ansari	Dr Lee Chee Wee	Dr Philip Goh Kong Hui
Dr Asha Karunakaran	Dr Lee Chi Hong Bruce	Dr Rajendram Sivagnanam
Dr Chan Siew Luen	Dr Lee Pheng Hean Bryce	Dr Seow Yian San
Dr Chee Oon Lin Serene	Dr Lee Yew Keong David	Dr Shaun Anderson Thompson
Dr Cheong Kim Yan	Dr Lim Lii	Dr Sim Poh Choo Christina
Dr Choo Keang Hai	Dr Lim Sor Kheng	Dr Tan Chin Hwee
Dr Choy Keen Meng	Dr Loh Kai Woh	Dr Tan Hui Ling Sharon
Dr Chung Kong Mun	Dr Loh Poey Ling	Dr Tay Lai Hock Alphonsus
Dr Eu Oy Chu	Dr Lui Jeen Nee	Dr Teoh Khim Hean
Dr George Yi-Wei Soh	Dr Lye Kok Weng	Dr Wee Choon Seng Freddy

Dr Gian Siong Lin Jimmy  
Dr Goh Kwee Chien Benny  
Dr Goh Wan-Lin Jacqueline  
Dr Lee Siew King Terence\*

Dr Mohanarajah S Senathirajah  
Dr Mok Yuen Yue Betty  
Dr Ng Yong Kheng

Dr Wu Loo Cheng  
Dr Yeo Kok Beng  
Dr Mok Yuen Pun Clara\*

### Oral Health Therapists

Ms A.Abrojibanu

Ms Goo Sok Huan

Ms Juginder Kaur  
Ms Satya Bhama Devi d/o Narpat

### Laypersons

Prof Samir Attallah  
Asst Prof Alex Qiang Chen  
A/Prof Audrey Chia  
A/Prof Siow Jin Keat  
A/Prof Tay Cho Jui  
Dr Boey Wah Keong  
Dr Chong Jin Long  
Dr Tyrone Goh  
Mr Balasubramaniam Janamanchi  
A/Prof Victor Savage\*

Mr Chan Kok Way  
Mr Chua Thian Huat  
Mr Eric Lim Yew Tou  
Mr Henry Tan Song Kok  
Mr Lim Peng Hong  
Mr Mansoor Hassanbhai  
Mr Michael Ong Kah Leong  
Mr Philip Leong  
Mr Stanley Low

Mr Teh Joo Heng  
Mr Vijai Parwani  
Mr Yogeeswaran s/o Sivasithamparam  
Mrs Noorhayati Quek (Mrs Noor Quek)  
Ms Chiang Hui Xian Mindy  
Ms Chng Mui Lee, Cecilia  
Ms Seah Soon Peng  
Ms Yeap Lay Huay  
Dr Racheal Pereira\*

## Continuing Professional Education Committee

**Chairman** Dr Choo Keang Hai

### Members

A/Prof Neo Chiew Lian Jennifer  
Dr Lim Lii  
Dr Ong Meng Ann Marianne  
Dr Tan Tien Wang  
Dr Ang Ee Peng Raymond\*  
Dr Eu Oy Chu  
Dr Ng Fooi Chin  
Dr Soh Jen  
Dr Shahul Hameed\*

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*The Continuing Professional Education (CPE) Committee reviews and augments the policy on CPE, strengthening the system for implementation of compulsory CPE, and reviewing programmes by CPE providers.*

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## Committee for Dental Procedure Accreditation

**Chairman** Prof Patrick Finbarr Allen

### Committee Members

Prof Chew Chong Lin	A/Prof Chng Chai Kiat	A/Prof Wong Mun Loke
A/Prof Benny Goh Kwee Chien	Dr Bruce Lee Chi Hong	Dr Choo Keang Hai
Dr Choy Keen Meng	Dr Derek Tan Tze Tsung	CI A/Prof Goh Bee Tin
Dr Jerry Lim Eng Yong	Dr Lim Lii	Dr Ng Fooi Chin
Dr Ng Jing Jing	Mr Ong Ming Da Amdy	Dr George Soh Yi-Wei

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*The Committee for Dental Procedure Accreditation makes recommendations to the Council on the training, curriculum and demonstration of competency to perform high-risk procedures that dental practitioners should acquire.*

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### Sub-committee Chairpersons

Prof Chew Chong Lin	A/Prof Asher Lim Ah Tong	A/Prof Benny Goh Kwee Chien
A/Prof Jennifer Neo Chiew Lian	A/Prof Loh Fun Chee	A/Prof Benjamin Tan Thong Kwan

## Dental Registration Act Review Committee

**Chairman** A/Prof Chng Chai Kiat

### Members

Mr Ong Ming Da Amdy	CI A/P Goh Bee Tin
Ms Janelle Foo	Dr Choo Keang Hai
Dr George Soh Yi-Wei	Dr Long Benjamin Charles*
Dr Chan Siew Luen*	Ms Lee Show Feai*
Ms Lee Yong Ching Margaret*	

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*The Dental Registration Act Review Committee was appointed to review the DRA to further strengthen the Council's role in regulating dental practitioners and resolve the shortcomings in the current legislations.*

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## Dental Schools Review Committee

**Chairman** A/Prof Chng Chai Kiat

### Members

A/Prof Wong Mun Loke

Dr Kuan Chee Keong\*

Prof Patrick Finbarr Allen

A/Prof Tseng Seng Kwong Patrick

Mr Ong Ming Da

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*The Dental Schools Review Committee reviews the intermediate and long-term supply and demand of dental professions and proposes policy changes to the Ministry after studying the potential impact of dental delivery and services.*

---

## Disciplinary Committee

### Panel of Chairmen for Disciplinary Committee

Prof Chew Chong Lin

A/Prof Loh Fun Chee

A/Prof Neo Chiew Lian Jennifer

Dr Chan Siew Luen

Dr Djeng Shih Kien

Dr Hwang Yee Cheau

Dr Kaan Sheung Kin

Dr Kwa Chong Teck

Dr Go Wee Ser

Dr Leung Wing Hung Dominic

Dr Loganathan Vijayan

Dr Long Benjamin Charles

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*The Disciplinary Committee make formal inquiries into any complaint or matter referred to them.*

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## Ethics Committee

**Chairman** A/Prof Tseng Seng Kwong Patrick

### Members

Dr Ang Ee Peng Raymond

Dr Ng Jing Jing

Ms Sree Gaithiri

Dr Jerry Lim Eng Yong

Dr Wong Soon May Adeline\*

Dr Shahul Hameed

Dr Ng Fooi Chin

Dr Long Benjamin Charles

Prof Chew Chong Lin\*

Ms Lee Yong Ching Margaret\*

Dr Asha Karunakaran\*

A/Prof Foong Weng Chiong Kelvin\*

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*The Ethics Committee was set up to review and revise the 2006 SDC Ethical Code and Guidelines to keep abreast of the changing dentistry landscape.*

---

## Infection Prevention and Control Committee

**Chairman** A/Prof Intekhab Islam

### Members

Dr Jyoti Somani – Advisor	Dr Guay Peiru Melissa
Dr Chelsia Sim Qiu Xia	Dr Tan Tien Wang
Dr Lee Chee Wee	Dr Leung Wing Hung Dominic
Dr Seah Tian Ee*	A/Prof Ong Wei Min Catherine*
Dr Aaron Tan*	Dr Choy Keen Meng*

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*The Infection Prevention and Control Committee develops infection prevention and control measures specific to the local dental context to complement impending directives by the Ministry of Health and international guidelines.*

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## Oral Health Therapists Accreditation Committee

**Chairman** A/Prof Chng Chai Kiat

### Members

Dr Anshad s/o Ansari	Dr Eu Oy Chu
Dr Koh Chu Guan	Dr Tan Tien Wang
Ms Goo Sok Huan	Ms Janelle Joy Foo Yan Ming
Mr Ong Ming Da	Ms Sree Gaithiri
Ms Yap Xin Ying	Ms Lee Yong Ching Margaret*
Ms Tham Kui Wah*	Ms Poon Chew King Judith*

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*The Oral Health Therapists Accreditation Committee determines the qualifications, experience and other conditions for registration, accredits and recommends courses for Continuing Professional Education for Oral Health Therapists.*

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## Prescribing Practices for Dentistry Committee

**Chairman** Dr Chang Kok Meng

### Members

Dr Lou Huei-Xin	Dr Ryan Shannon Selamat
Dr Hong Hsu Lin Catherine	Dr Sylvia Tay Pek Lian
Dr Lim Lii	Dr Tay Chong Meng
Dr Tan Tien Wang	Dr Robinson Narendran Andrew*
Dr Goh Siak Shyong*	

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*The Prescribing Practices for Dentistry Committee promotes the rational use of medicines and better prescribing practices in accordance with current evidence-based guidelines and local professional consensus and international benchmarks.*

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# Singapore Dental Council Statistics 2021



## Highlights of 2021

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**55**

New Fully  
registered Dentist  
registrations

**19**

New Part II Oral  
Health Therapist  
registrations

**131**

Conversions of  
Conditionally  
registered Dentists  
to Full registration

**22,747**

CPE Claim  
Submissions from  
Category 3A &  
Category 3B

**16**

Conversions of  
Oral Health  
Therapists under  
Part II to Part I of  
OHT Register

**2**

Concluded Formal  
Inquiry cases

**585**

Accredited  
Continuing  
Professional  
Education events

**100**

Dentists and Oral  
Health Therapists  
attended the  
Virtual Pledge  
Ceremony

**15**

Countries where  
registered dental  
practitioners hail  
from

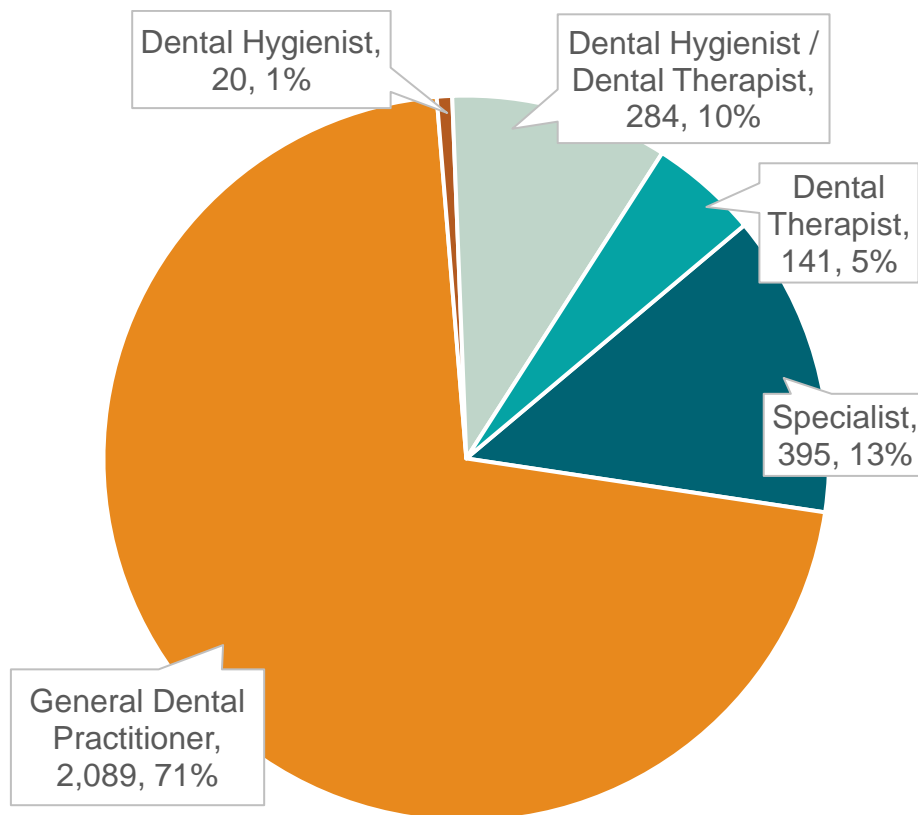
## Statistics on Dental Practitioners

### Composition of Register by Dental Practitioner

The total number of dentists (comprising 395 Dental Specialists and 2,089 General Dental Practitioners) as of 31 December 2021 was 2,484, a 0.08% increase from 2,482 in 2020.

The total number of Oral Health Therapists (comprising 284 Dental Therapists / Hygienists, 141 Dental Therapists and 20 Dental Hygienists) increased by 0.91% from 441 in 2020 to 445 in 2021.

The ratio of dentists to population was 4 dentists to 10,000 people. The increase of dental practitioners\* year on year demonstrated the growing number of dental practitioners who will be able to meet the increasing dental care needs of the expanding population. The total population of Singapore in 2021 was 5,453,600.



As at Sep 2021, the ratio of dentists to population is:

2,484 dentists vs population (5,453,600) = 4.6 dentists vs 10,000 people

Source: singstat.gov.sg

*\*Dental Practitioners refer to General Dental Practitioners, Dental Specialists and Oral Health Therapists*

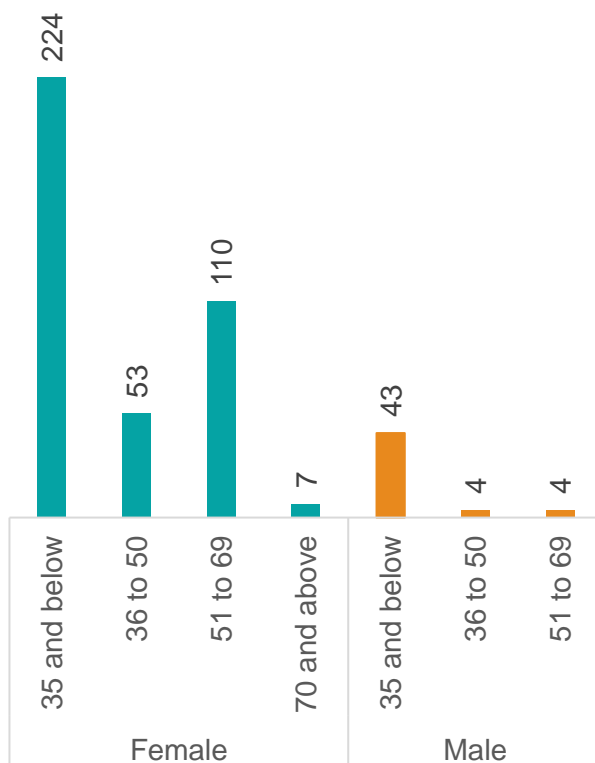
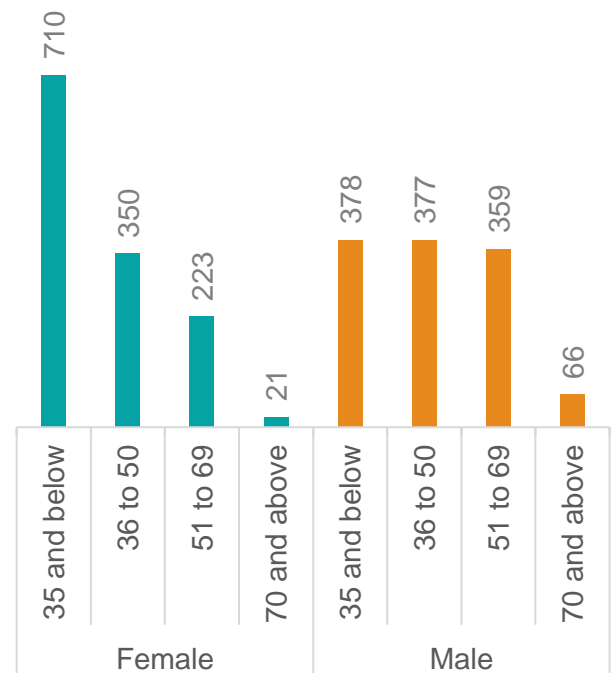
## Gender Distribution of Dental Practitioners

### Gender distribution of Dentists

There were more female dentists (1,304/52%) than male dentists (1,180/48%) as of 2021, similar to that in 2020 where there were 1,285 (52%) female dentists and 1,197 (48%) male dentists.

In 2021, 54% (710/1,304) of female dentists were 35 years old and below, 27% (350/1,304) were between 36 to 50 years old, 17% (223/1,304) were between 51 to 69 years old and 2% (21/1,304) were 70 years old and above.

32% (378/1,180) of the male dentists were 35 years old and below, 32% (377/1,180) were between 36 to 50 years old, 30% (359/1,180) were between 51 to 69 years old and 6% (66/1,180) were 70 years old and above.



### Gender distribution of Oral Health Therapists

Females made up 89% (394/445) of the Oral Health Therapists (OHTs) population with the remaining male OHTs at 11% (51/445).

In 2021, 57% (224/394) of female OHTs were 35 years old and below, 13% (53/394) were between 36 to 50 years old, 28% (110/394) were between 51 to 69 years old and 2% (7/394) were 70 years old and above.

84% (43/51) of the male OHTs were 35 years old and below, 8% (4/51) were between 36 to 50 years old, 8% (4/51) were between 51 to 69 years old and none were 70 years old and above.



## Percentage of Dental Practitioners with Valid Practising Certificate by Employment Sector

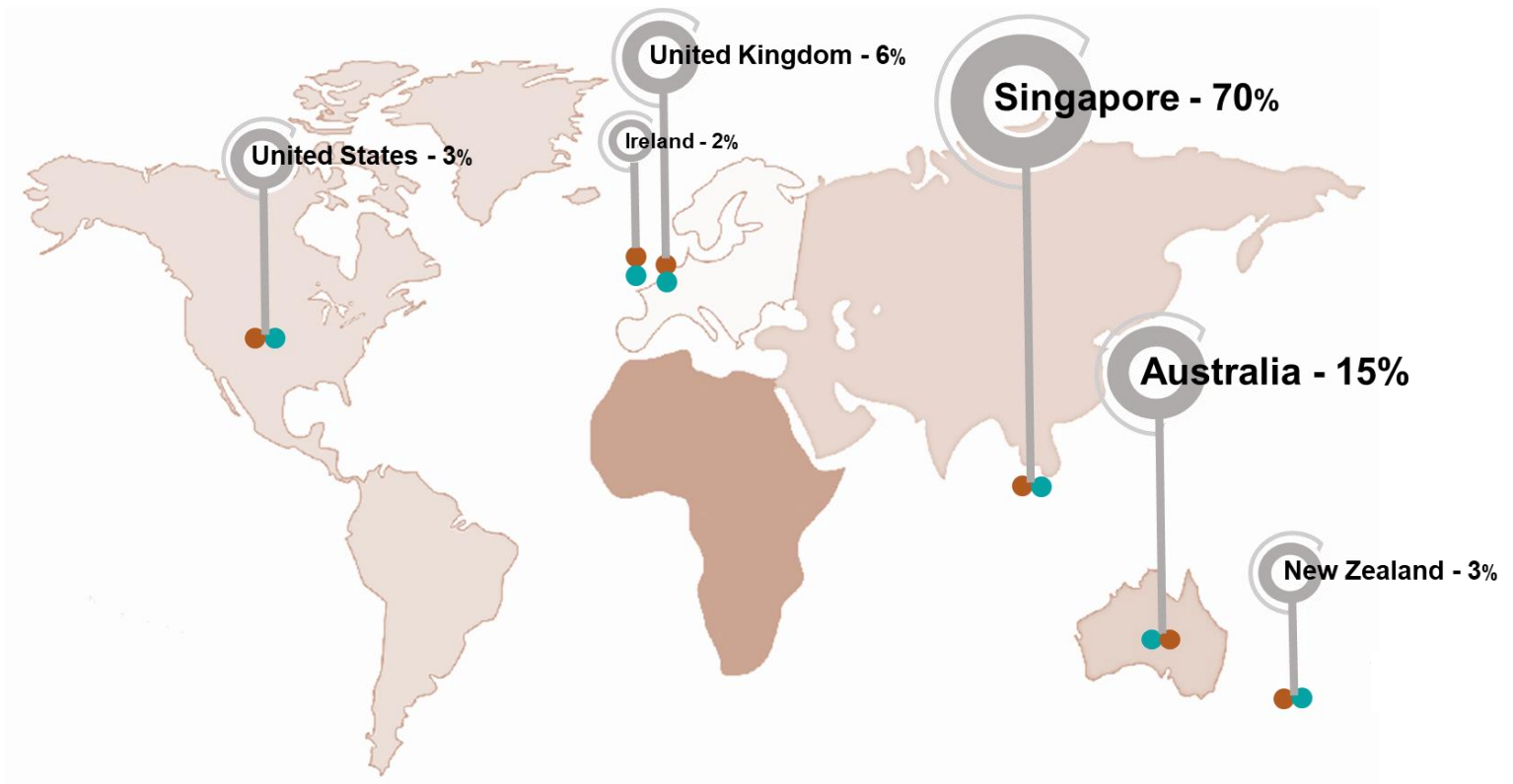
96% (2,397/2,484) of the registered dentists had valid Practising Certificates and 77% (341/445) of the registered OHTs had valid Practising Certificates.

### % of Dental Practitioners with valid Practising Certificate (PC) by Employment sector



*\*Dental Practitioners with incomplete Employment details were excluded from the above chart*

## Countries with SDC-Recognised Dental Qualifications and Corresponding Percentage of Registered Dental Practitioners from each Country



**% of registered dental practitioners with dental qualifications from the specified country in 2021\***

SDC recognises dental qualifications from the following list of countries:

- **Qualifications for Dentists:**  
Australia, Canada, Hong Kong SAR / China, New Zealand, Republic of Ireland, United Kingdom, United States of America
- **Qualifications for Oral Health Therapists / Dental Hygienists / Dental Therapists:**  
Australia, Canada, New Zealand, Republic of Ireland, United Kingdom and United States of America

*\* Countries with registered dental practitioners making up less than 1% of SDC's Dentists and Oral Health Therapists Register are excluded*

## Dentists Register

### 5-year Growth of Dentists

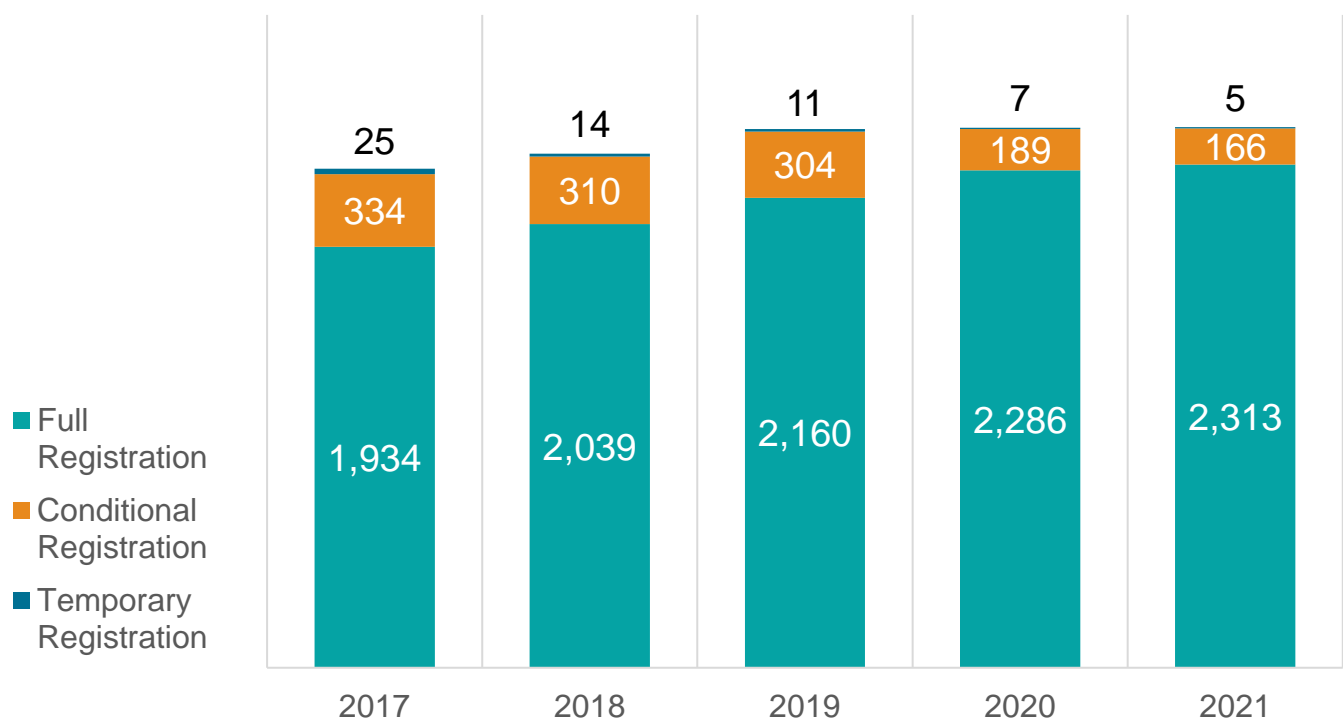
There has been a steady growth in the number of practising dentists in the past 5 years, apart from a slight decline in the number of Conditionally and Temporarily-registered dentists since 2017. Conditionally-registered dentists may apply to convert to Full registration after 2 years of full time supervised practice with satisfactory performance, subject to the Council's approval.






#### Newly Registered Dentists



(Local Trained) | (Foreign Trained)

**55** | **53**



## Movement of Dentists between Public and Private Sectors

Movement of Dentists from Public to Private Sector between Years		2016 to 2017	2017 to 2018	2018 to 2019	2019 to 2020	2020 to 2021
Type of Public Sector						
	Restructured Institutions	64	9	69	16	79
	Statutory Boards	7	0	1	0	1
	Others (Government Institutions / University)	0	2	1	1	5
Total		71	11	71	17	85

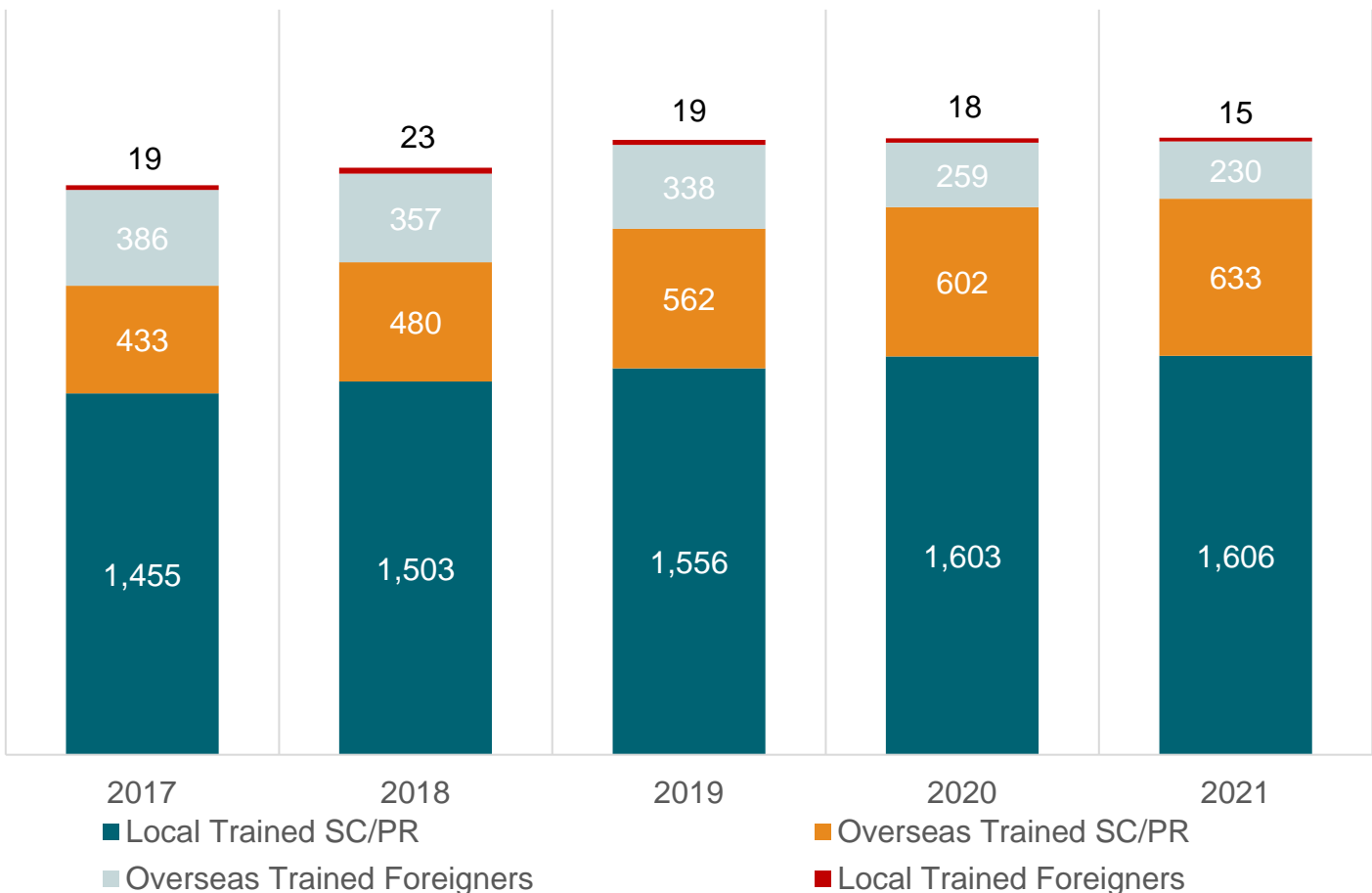
Movement of Dentists from Private to Public Sector between Years		2016 to 2017	2017 to 2018	2018 to 2019	2019 to 2020	2020 to 2021
Type of Private Sector						
	Restructured Institutions	6	13	6	2	9
	Statutory Boards	4	3	0	0	0
Total		10	16	6	2	9

## Basic Training of Dentists by Country from 2017 to 2021

The percentage of local trained dentists was consistently around 65% in the past 5 years, making up the majority of dentists in Singapore. There were 1,621 locally trained dentists and 863 overseas-trained dentists in 2021.

The proportion of overseas trained dentists, who are Singaporeans and Singapore Permanent Residents, practising in Singapore has been increasing in the past 5 years, from 19% (433/2,293) in 2017 to 25% (633/2,484) in 2021.

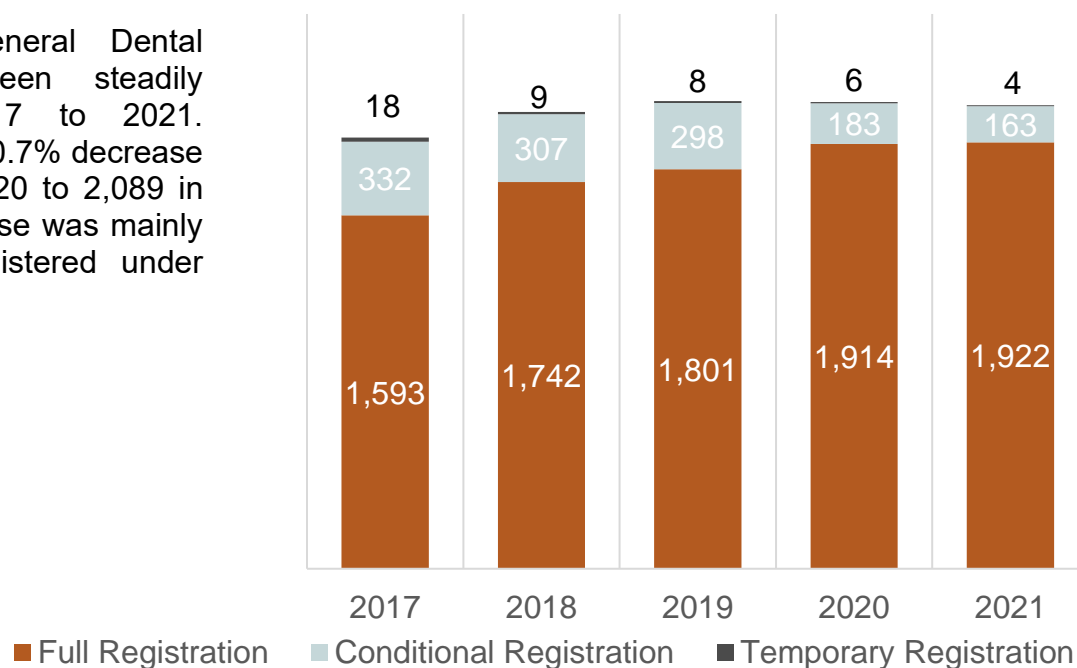
The proportion of overseas trained foreigners practising in Singapore has been decreasing in the past 5 years, from 17% (386/2,293) in 2017 to 9% (230/2,484) in 2021.



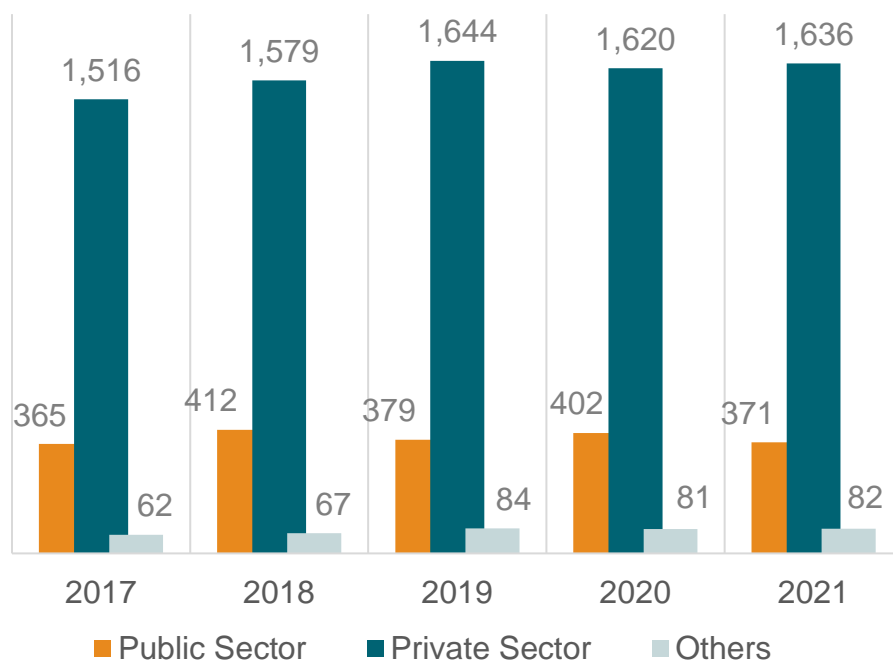
## General Dental Practitioners

### Population and Growth of General Dental Practitioners by Registration Type

The number of General Dental Practitioners has been steadily increasing from 2017 to 2021. However, there was a 0.7% decrease from 2,103 in year 2020 to 2,089 in year 2021. The decrease was mainly in those dentists registered under conditional registration.



### Population and Growth of General Dental Practitioners by Employment Sector

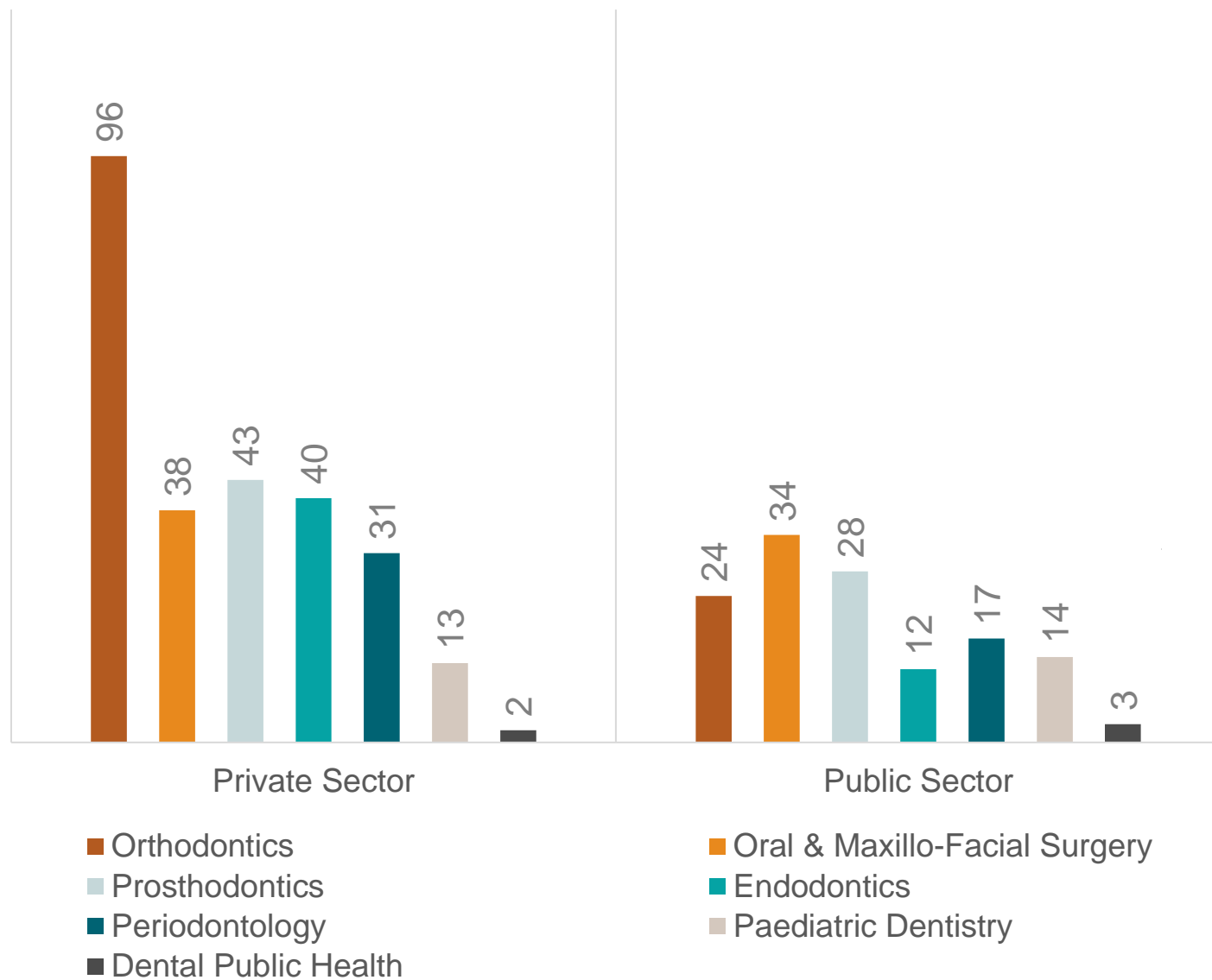


As of 2021, 78% (1,636) of General Dental Practitioners were practising in the private sector, 18% (371) practising in the public sector and the remaining 4% (82) in other sectors. There was a slight increase (1%) in the number of General Dental Practitioners in the private sector from 1,620 in 2020 to 1,636 in 2021.



## Dental Specialists

### Dental Specialists by Specialty and Work Sectors



## Dental Specialists by Specialty and Work Sectors

- The specialty of Orthodontics (30%, 120/395) had the highest number of specialists, followed by Oral & Maxillofacial Surgery (18%, 72/395) and Prosthodontics (18%, 71/395).
- The majority of specialists were employed in the private sector (67%, 263/395) and of these specialists, majority were practising in the specialty of Orthodontics (37%, 96) and Prosthodontics (16%, 43).
- Of the specialists who were employed in the public sector (33%, 132), majority were practising in the speciality of Oral & Maxillo-Facial Surgery (26%, 34) and Prosthodontics (21%, 28).



Public Sector 33%



Private sector 67%



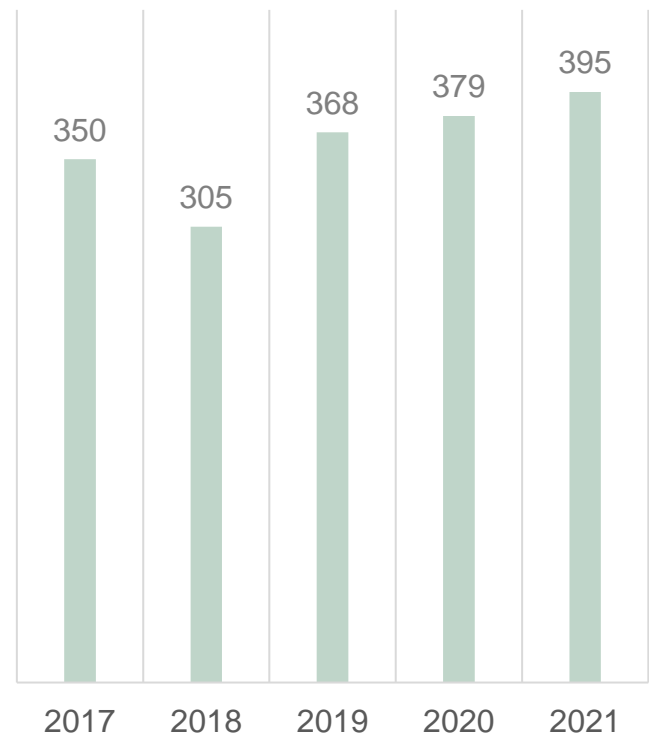
17 Newly Registered Specialists



258 Re-registered Specialists

- 99% (391/395) of the specialists were under Full Registration, 1% (3/395) was under Conditional Registration and there was 1 specialist under Temporary Registration.
- The Register of Dental Specialists was established in 2008 and the first cohort of specialist registrations expired in 2018. Specialists would be eligible for re-registration for another 10 years, provided that they fulfil the Council's prevailing requirements. There was a steep decline in the year 2018 due to the specialists' re-registration exercise and 258 specialists had since re-registered as at the end of 2021.

No. of specialists from 2017 to 2021



# Oral Health Therapists Register

## Number of Oral Health Therapists by Registration



### Newly Registered OHTs

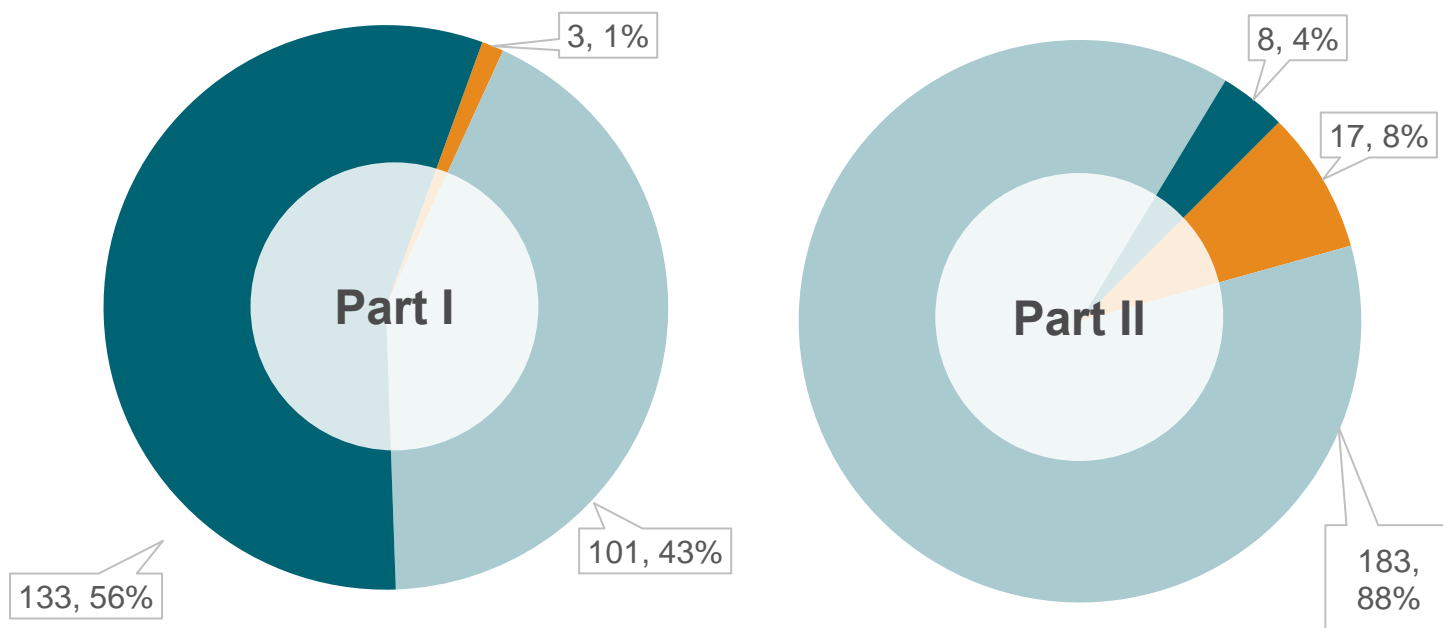
(Local Trained) | (Foreign Trained)

**19** | **1**

The number of Oral Health Therapists has increased by 1% from 441 at the end of 2020 to 445 at the end of 2021.

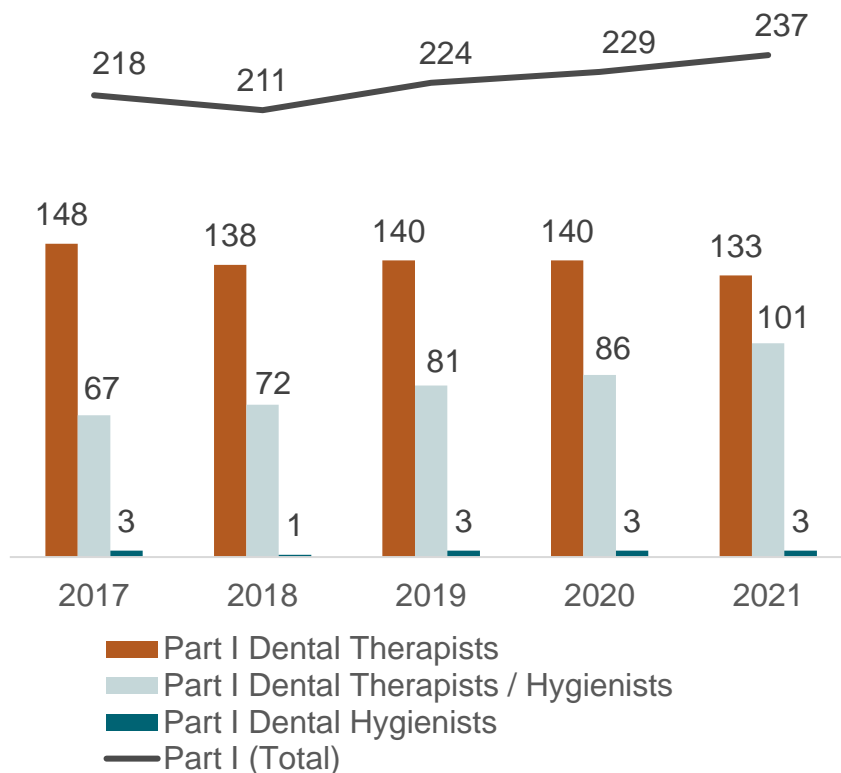
Dental Therapists / Hygienists in Part II of the OHTs Register (41%, 183/445) made up the majority of the OHTs Register, followed by Dental Therapists in Part I of the OHTs Register (30%, 133/445).

■ Dental Hygienist    ■ Dental Hygienist / Dental Therapist    ■ Dental Therapist



## Number of Oral Health Therapists by Registration Type from 2017 to 2021

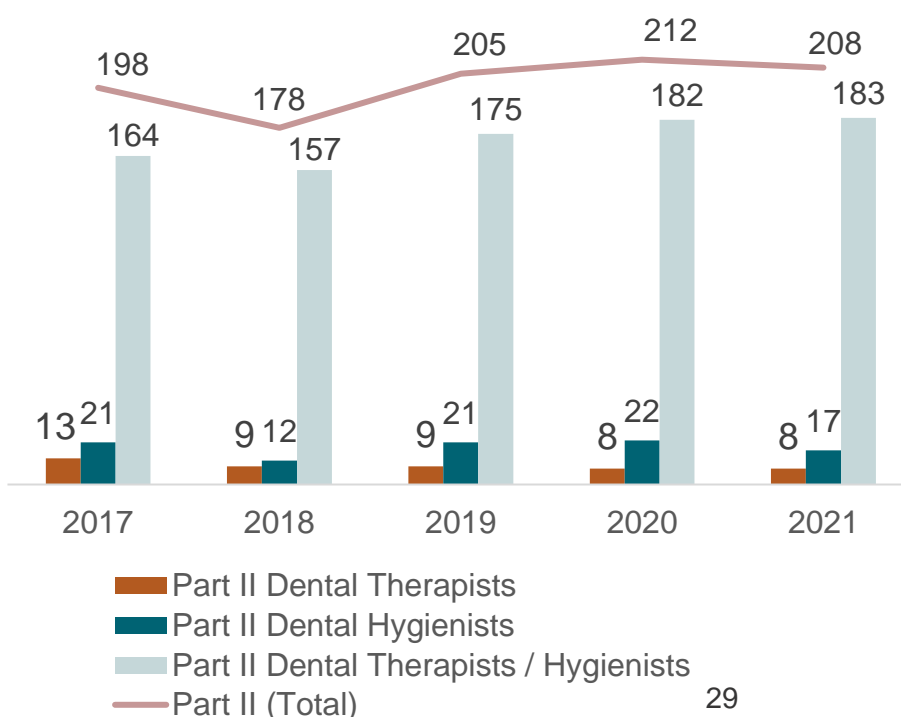
No. of Part I OHTs from 2017 to 2021



Part II OHTs must work under the supervision of registered dentists in an approved workplace. These OHTs may apply for conversion to Part I after 5 years of Assessment Reports with good performances, subject to meeting the prevailing requirements and Council's approval.

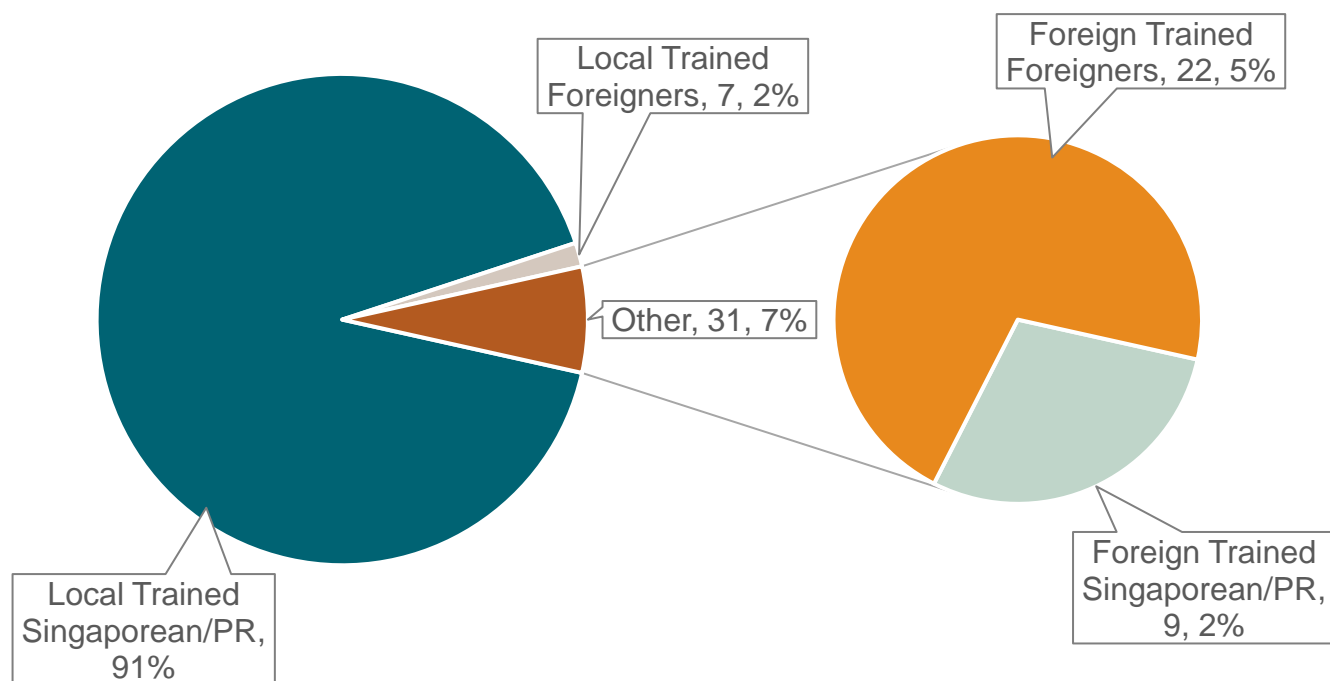
The number of Part I OHTs has been steadily increasing in the past 5 years. There was a 9% increase from 218 in 2017 to 237 in 2021. The number of Part II OHTs had decreased initially from 198 in 2017 to 178 in 2018. Since 2018, there has been a 17% increase to 208 in 2021.

No. of Part II OHTs from 2017 to 2021

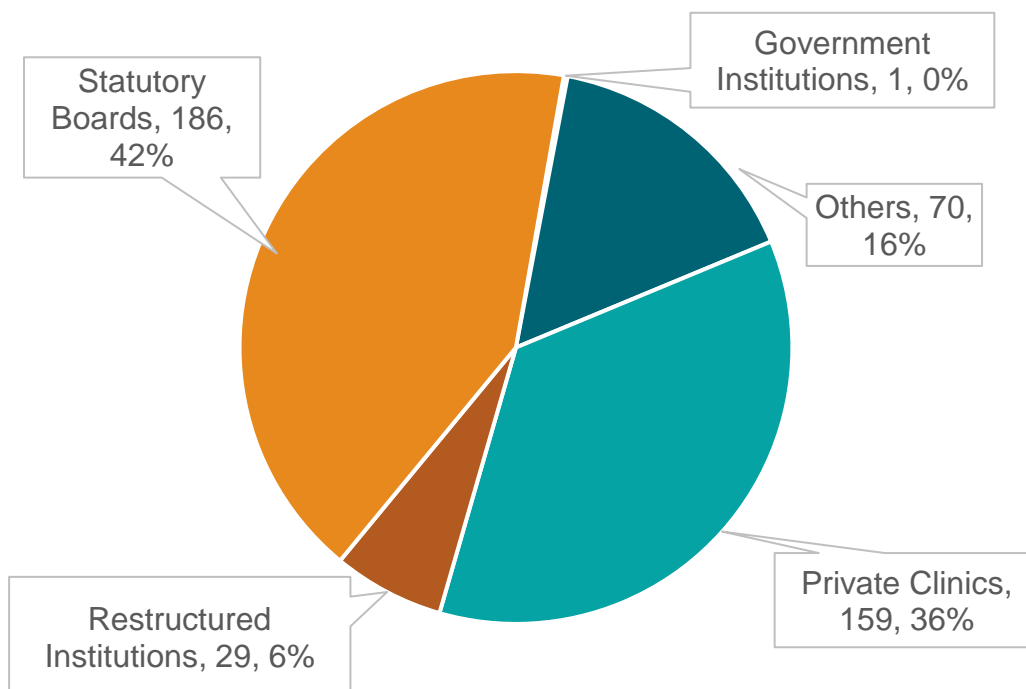


The number of Part II OHTs had decreased initially from 198 in 2017 to 178 in 2018. Since 2018, there has been a 17% increase to 208 in 2021.

## Basic Training of Oral Health Therapists by Nationality








## Oral Health Therapists by Employment Sector as at 31 December 2021



In terms of the distribution of registered OHTs by employment sector, the majority of the OHTs were employed in the Public Sector (42% in Statutory Boards and 6% in Restructured Institutions). OHTs in the Private Sector made up 36% of the OHT Register.

## Movement of Oral Health Therapists between Public and Private Sectors

Movement of OHTs from Public to Private Sector between Years		2016 to 2017	2017 to 2018	2018 to 2019	2019 to 2020	2020 to 2021
Type of Public Sector						
	Restructured Institutions	5	0	2	3	2
	Statutory Boards	7	13	1	13	13
	Others (Government Institutions / University)	0	0	0	0	0
Total		12	13	3	16	15

Movement of OHTs from Private to Public Sector between Years		2016 to 2017	2017 to 2018	2018 to 2019	2019 to 2020	2020 to 2021
Type of Private Sector						
	Restructured Institutions	2	8	1	3	1
	Statutory Boards	0	3	0	2	1
Total		2	11	1	5	2





## Continuing Professional Education

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Continuing Professional Education is an important aspect of every dental practitioner's career. Through further training and development, dental practitioners are able to upskill and enrich their dental knowledge, in line with the advancements of treatment and technology in the dental landscape.

## Continuing Professional Education: An integral part of every dental practitioner's career

Continuing Professional Education (CPE) is an integral part of every dental practitioner in his/her practice of dentistry in Singapore. The SDC encourages continued professional learning by making it one of the mandatory requirements for the renewal of Practising Certificate (PC) for dental practitioners biennially. All dental practitioners should constantly upgrade their skills and knowledge and maintain currency on the latest dentistry management and practices in order to provide up-to-date oral healthcare services to the public and uphold a good standard of professional practice.

Division I Dentists are required to fulfil 70 CPE points (with at least 14 core points and 50 verifiable points), while Division II Dentists and OHTs are required to fulfil 35 CPE points (with at least 7 core points and 25 verifiable points) within their Qualifying Period (QP) of 2 years.

### Raising cap of Cat 3A and 3B

In April 2020, Council noted the severe impact on dentistry practices amidst the COVID-19 pandemic and announced special considerations to increase the cap of Category 3A (self-study) and Category 3B (distance learning) from 20 points to 40 points each. This allowed dental practitioners to fulfil their PC renewal requirements for their previous QP entirely via online platforms. Dentists were also granted a special exemption from the Basic Cardiac Life Support (BCLS) practical component.

As Singapore prepares to transit from the COVID-19 pandemic to the endemic phase, Council would extend the special considerations for another QP. This would be applicable to the OHTs for QP 1 October 2020 to 30 September 2022 for PC renewal in 2022, and the Dentists for QP 1 October 2021 to 30 September 2023 for PC renewal in 2023. In addition, dentists would continue to be granted a special exemption from the BCLS practical component for another QP. Table 1 shows the number of CPE claim submissions from Category 3A and Category 3B in 2020 and 2021, before and after the announcement on the increase in cap.

**Table 1. Number of CPE Claim Submissions from Category 3A and Category 3B**

	Jan – Mar 2020 (Before cap increase)	Apr – Dec 2020 <sup>^</sup> (After cap increase)	Total Jan – Dec 2020	Jan – Dec 2021 <sup>^</sup> (After cap increase)
<b>Category 3A (self-study)</b>	595	11,719	12,314	14,431
<i>Average per month</i>	198	1,302	1,026	1,202
<b>Category 3B (distance learning)</b>	193	7,122	7,315	8,316
<i>Average per month</i>	64	791	609	693

## Encouraging continued online learning

Council also continued to accredit online CPE events to encourage CPE providers to expand their scope of continuing education curriculum and explore online learning as a key platform. There were over 50 CPE accredited providers which had provided more than 500 online CPE events for dental practitioners in 2021. Table 2 shows the total number of CPE events conducted by CPE providers and CPE hours attended by dental practitioners in 2020 and 2021, before and after the accreditation of online CPE events.

Division I Dentists are required to fulfil 70 CPE points (with at least 14 core points and 50 verifiable points), while Division II Dentists and OHTs are required to fulfil 35 CPE points (with at least 7 core points and 25 verifiable points) within their Qualifying Period (QP) of 2 years.

**Table 2. Number of CPE Events and CPE Hours**

Period	Total Number of CPE Events	Total Number of CPE Hours
Jan – Dec 2020	375	1,594
Between Jan – Mar 2020	94	502
Between Apr – Dec 2020*	281	1,092
Jan – Dec 2021*	585	2,223

*\*Online events accredited for CPE points – Dated 20 March 2020: Circular No. 4/2020 to encourage CPE providers to explore online learning and inform that CPE events conducted online would be accredited for CPE points.*

## BCLS requirement

The mandatory requirement of BCLS certification as a condition for PC renewal was implemented from 2011 for dentists and 2016 for OHTs. In 2021, Council reviewed the BCLS requirement for dentists and decided that dentists who are 55 years old and above will not be required to fulfil the BCLS practical component. This age requirement is lowered from the previous 60 years old and above. This would take effect from the Dentist QP starting 1 October 2021 for PC renewal in 2023.



## Supervisory Practice

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The Council's Supervisory Practice framework seeks to ensure the competencies of dental practitioners in treating patients through mentoring. All Conditionally Registered Dentists and Oral Health Therapists under Part II of the register must work under the supervision of a Fully Registered Division I dentist.

## Supervised Practice: Guidebook on Supervision of Dental Practitioners

SDC launched a Guidebook on Supervision of Dental Practitioners on 1 December 2021. The Guidebook serves as an important reference for SDC-approved supervisors and prospective supervisors to improve supervisory practices on conditionally registered (C-reg) dentists and Part II Oral Health Therapists (OHTs). C-reg dentists and Part II OHTs are to practise under the supervision of a Fully registered and experienced dentist.

Supervisors play a critical role in guiding the C-reg dentists and Part II OHTs under their supervision in their professional development so as to help them become safe and competent dental practitioners. Good supervision ensures supervised dental practitioners can carry out treatment procedures appropriately, so that patient safety is not compromised.

The Guidebook was created in collaboration with the dental community. The concept was mooted in November 2019 during a series of engagement sessions to gather feedback from some 150 employers, supervisors, C-reg dentists and Part II OHTs to strengthen the SDC Supervisory Framework. SDC had also sought the views of experienced supervisors to review the content of the Guidebook and suggest areas for improvements. By engaging supervisors and supervised dental practitioners in the co-creation of the Guidebook, they helped to address pertinent issues surrounding supervised practice.

The Guidebook covers the following key topics:

- a) The journey of C-reg dentists and Part II OHTs undergoing supervision;
- b) Criteria, roles and responsibilities of the supervisor, employer and supervisee;
- c) Supervisory Framework for C-reg dentists and Part II OHTs;
- d) Code of Professional Conduct; and
- e) Common questions and answers.

Click [here](#) to read the Guidebook on Supervision of Dental Practitioners.



## Professional Conduct

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An important area of work for the Council is in regulating the professional conduct of dental practitioners. Dental practitioners have the responsibility to uphold their high repute and espouse the values of patient safety and integrity in all aspects of their practices.



## Professional Conduct

The Singapore Dental Council governs and regulates the professional conduct of dentists and oral health therapists to protect patient safety and ensure high standards of oral healthcare are delivered. When a statutory complaint<sup>1</sup> is received by the Council, pursuant to section 34(5) of the Dental Registration Act (Cap. 76) ("DRA"), the Chairman of the Complaints Panel will appoint a Complaints Committee<sup>2</sup> ("CC"), consisting of Council members and members of the Complaints Panel<sup>3</sup> ("CP"), to inquire into the complaint. Under section 36 of the DRA, the CC could mete out appropriate sanctions, i.e., issue a Letter of Advice or Letter of Warning; or dismiss the complaint; or make any other order as deemed fit; or refer the dental practitioner to a Disciplinary Committee ("DC").

The CC can refer the dental practitioner to a DC when the CC reviewing the complaint is of the view that the dental practitioner had acted in a manner that constitutes professional misconduct or brings disrepute to the profession. A dental practitioner may also be referred to a DC when Council has been made aware of his/her criminal convictions. For matters where a formal inquiry is deemed necessary to determine a dental practitioner's physical or mental fitness to practise, the dentist or oral health therapist is referred to the Health Committee ("HC").

The CCs, DCs and HCs possess the statutory powers to exercise certain orders under the DRA. For example, DCs are able to impose certain orders, such as directing the Registrar of the Council to remove the name of the dental practitioner from its Register, ordering a period of suspension of practice, imposing conditions to restrict practice, ordering a fine, and dismissing charge(s) against the dentist or oral health therapist.

### 1 Section 34(4) of the DRA:

Every complaint made or information given shall be in writing and shall be supported by such statutory declaration as the Council may require except that no statutory declaration shall be required if the complaint or information is made or given by any public officer.

### 2 Section 34(5) of the DRA:

The chairman of the Complaints Panel may from time to time appoint one or more committees (to be known for the purposes of this Act as Complaints Committees) consisting of —

- (a) a chairman, being a member of the Complaints Panel who is a member of the Council;
- (b) 2 members of the Complaints Panel comprising 2 registered dentists or one registered dentist and one registered oral health therapist; and
- (c) a member of the Complaints Panel who is a lay person, which shall inquire into any complaint or information mentioned in subsection (1) or (2).

### 3 Section 33(1) of the DRA:

For the purpose of enabling Complaints Committees and Disciplinary Committees to be constituted in accordance with this Part, the Council shall appoint a panel (referred to in this Act as the Complaints Panel) consisting of —

- (a) not less than 5 members of the Council;
- (b) not less than 10 registered dentists of at least 10 years' standing who are not members of the Council;
- (c) not less than 5 registered oral health therapists who have at least 10 years of practical experience in the area of oral health therapy and who are not members of the Council; and
- (d) not less than 5 lay persons nominated by the Minister.



## Overview

The Council has been working closely with stakeholders such as the Ministry of Health, public and private healthcare institutions / clinics and professional bodies to pursue mediation as the first course of conflict resolution and intervention where suitable, when it receives feedback against dental practitioners.

At the same time, the Council also strived to address specific issues of concerns so that the members of the public can make informed decisions on the most appropriate course of action to take. The complaints management framework ensures that the Council assesses and regulates professional conduct in a fair and just manner

## Year in Brief



From 2017 to 2020, the number of statutory complaints received by Council had progressively decreased. In 2020, the number of statutory complaints received was 14, the lowest since 2017. However, in 2021, the number of statutory complaints received increased to 22 cases.



## Source of Complaints

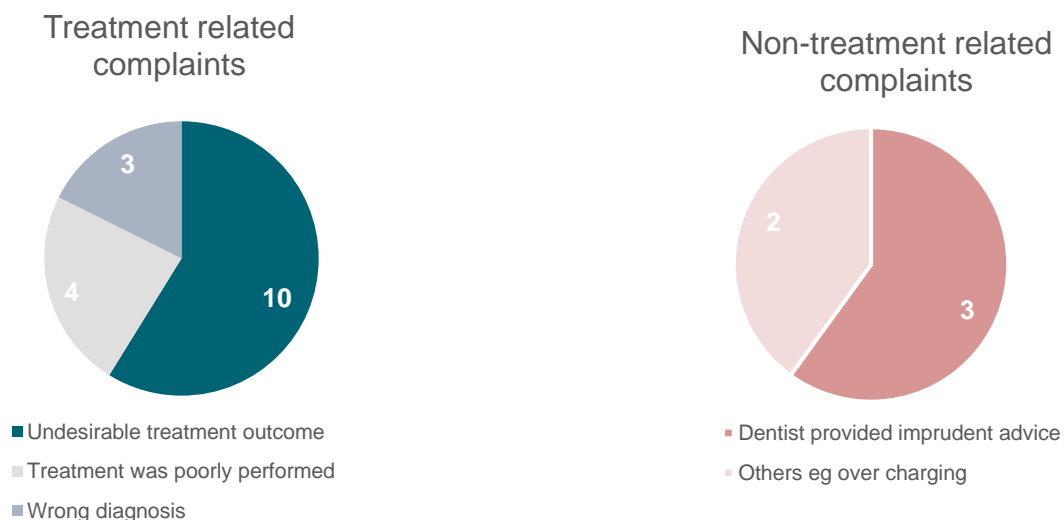
The Council did not receive any statutory complaint or referral from other Ministries or Statutory Boards in 2021. All except one statutory complaint were filed by patients or patients' relatives on behalf of the patient.

## Type of Complaints

A typical complaint usually consisted of several allegations. Depending on the nature of the allegations, the complaints would be classified as treatment-related and non-treatment-related.

	Treatment-related complaints	Non-treatment-related complaints
Definition	Allegations directly related to the treatment performed on the patient or complainant	Allegations related to the other aspects of the consultation rendered by the dental practitioner(s).
Examples	<ul style="list-style-type: none"> <li>• <i>Wrong diagnosis</i></li> <li>• <i>Unsatisfactory or undesirable treatment outcome</i></li> <li>• <i>Discomfort during the course of the treatment</i></li> <li>• <i>Wrong or no advice given for post-treatment follow-up</i></li> </ul>	<ul style="list-style-type: none"> <li>• <i>Dentist provided imprudent treatment advice during consultation, which was not endorsed by another dentist when second opinion was sought</i></li> <li>• <i>Perceived overcharging</i></li> <li>• <i>Dentist left the clinic employment and did not arrange or refer the patient for follow up care with alternative dentist(s) or clinic(s).</i></li> </ul>

Out of the 22 complaints, 17 were treatment-related. The bulk of the treatment-related complaints mainly alleged that the dental practitioners had rendered an undesirable treatment outcome contrary to the treatment plan. A handful of complainants also alleged that the dental practitioners provided the wrong diagnosis, or the treatment was poorly performed. 5 complaints pertained to non-treatment-related allegations such as imprudent advice given by the dental practitioner.



Treatment-related complaints largely pertained to orthodontic treatment, prosthodontic treatment (e.g., crown / filling), periodontic treatment (e.g., dental implants), paediatric treatment, and wisdom tooth surgery.

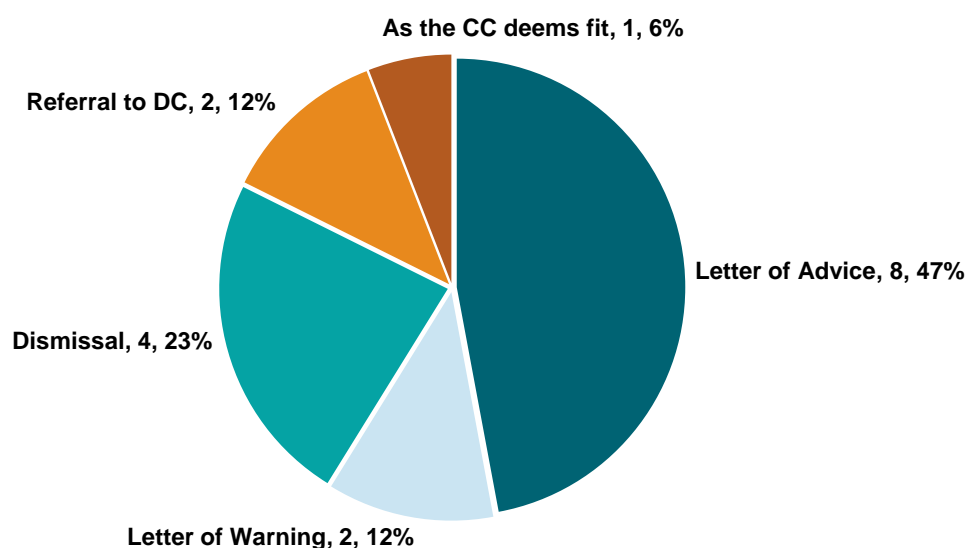
### Conclusion of inquiries by CCs

In 2021, 17 CCs completed their inquiries. The concluded inquiries were for complaints received from 2017 to 2021.

Year complaint received	No. of cases
2017	1
2020	8
2021	8

Majority of the CCs issued a Letter of Advice to the Respondent dental practitioners. 12% of the Respondent dental practitioners were issued Letter of Warning. 23% of the complaints were dismissed and 12% of the complaints were escalated to a DC. Pursuant to section 36(1)(a)(iv) of the DRA, one CC had ordered the Respondent dental practitioner to attend relevant courses on dental treatment and submit the proof of completion to SDC.

#### Outcome of concluded reviews by Complaints Committees



Out of the 17 CC inquiries that were concluded in 2021, two of the complainants had filed an appeal to the Ministry of Health (“MOH”) against the CCs’ decisions.

## Formal Inquiries

In 2021, three formal inquiries were concluded.

### Highlights of Disciplinary Committee Cases and Decisions

Respondent	Case summary	Outcome
<b>Dr OH</b>	Dr OH pleaded guilty to two charges, i.e. providing inappropriate treatment and failing to ensure that the treatment was carried out in an appropriate manner.	(i) Suspension for a period of 15 months; (ii) Fine of \$15,000; (iii) Censure; (iv) Required to provide a written undertaking to SDC to refrain from similar conduct in the future; (v) Complete a basic course in dental implantology; and (vi) Pay the costs and expenses of the proceedings.  Note: Dr OH had filed an appeal to the High Court to rescind his Plea of Guilt during the DC inquiry. Pending conclusion of High Court hearing.
<b>Dr CM</b>	Dr CM practised as a conditionally-registered dentist without supervision on 75 occasions.	(i) Fine of \$50,000; (ii) Censure; (iii) Required to provide a written undertaking to SDC to refrain from similar conduct in the future; and (iv) Pay the costs and expenses of the proceedings.
<b>Dr TE</b>	<p>Dr TE was convicted in the State Courts of 25 offences of cheating under section 420 of the Penal Code and another 35 other related offences were taken into consideration for the purposes of sentencing. The offences related to the submission of false CHAS claims to dishonestly induce polyclinics to disburse monies to Dr TE's private clinic amounting to \$17,591 and was sentenced to a term of imprisonment of 46 weeks.</p> <p>Dr TE subsequently pleaded guilty before a Disciplinary Committee to 25 charges of having been convicted of the aforesaid cheating offences.</p>	(i) Struck-off the Register; and (ii) Pay the costs and expenses of the proceedings.

## Summary of Inspection Findings and Themes

The Council endeavours to protect patient safety and ensure the safe practice of dentistry through proactive enforcement and inspections to remind registered dental practitioners to comply with the Dental Registration Act (DRA), Dental Registration Regulations (DRR) and the Ethical Code and Ethical Guidelines (ECEG). Through our enforcement actions, the Council observed the following practices of dental practitioners which constituted a prima facie breach of the regulations.

### Inspections

#### Inspection at Clinic A

A fully registered dentist was found to be using an alias in his communications with patients as well as in publicity materials such as his name card. The alias which he had used was not his official name, and was not registered in the Register of Dentists.

The Council advised the dentist to take immediate remedial action to avoid further miscommunications with his patients. The dentist submitted a deed poll to Council to reflect the new name in the Register of Dentists.

### Surveillance

#### Surveillance of websites and social media platforms

The Council also conducted online surveillance of websites and social media platforms belonging to dentists or advertisements/ endorsements conducted via third parties, to ensure that the use of these platforms was in accordance with the DRA and ECEG. The surveillance efforts uncovered the following offences:

- (a) Failure to update place of practice under Section 13 of the DRA (3)
- (b) False assumption of specialist title under Section 31(A) of the DRA (2)
- (c) Breach of publicity and advertisement under Section 5.4 of the ECEG (1)
- (d) Pretending to be or taking or using the name or title of dentist under Section 26(1) of the DRA (1)

The Council issued letters to the dentists to rectify their breaches accordingly.

## Collaborative efforts with Ministry of Health to curb the illegal practice of dentistry

The Council works closely with the Ministry of Health (MOH) to curb the illegal practice of dentistry. In 2021, the Council detected the following offences and referred these breaches to the MOH for further investigations.

(a) Prohibition of practice of Dentistry under Section 22 of the DRA;  
Illegal Practice of Dentistry by non-registered dentists on veneers and provision of teeth whitening services

(b) Prima Facie breaches of the Public Hospitals and Medical Clinics (PHMC) (Advertisement) Regulations 2019

### Summary of Inspection Findings

Offences	2018	2019	2020	2021
Selling/ Fixing of veneers	4	1		2
Selling/ Fixing of braces	2		1	
Teeth Whitening services	3	8		1
Practising without valid PC under Section 22 DRA		2	1	
PHMC Advertisement Regulations		7	3	1
PHMC Regulations read with MOH National Infection Prevention and Control Guidelines 2017			2	1

# Virtual Dental Practitioner's Pledge Affirmation Ceremony

In 2021, Council organised its  
Pledge Ceremony via virtual  
platform.



## Dental Practitioner's Pledge Affirmation Ceremony

The SDC held its second virtual Dental Practitioner's Pledge Affirmation Ceremony on 27 August 2021. In line with safety measures to reduce the risk of healthcare associated COVID-19 infections, the in-person Pledge Ceremony was moved to an online platform. A total of 135 dentists and oral health therapists took the dental practitioner's pledge, witnessed by Council members, and invited guests.



# 135

Dental practitioners affirmed their commitment towards patient safety and ethical conduct



# 30

Council members and invited guests witnessed the ceremony

Valedictorian of the 2021 graduating class of National University of Singapore, Faculty of Dentistry, Dr Chow Dian Yi, led his peers in a recitation of the dental practitioner's pledge.





Attending via Zoom, Guest-of-Honour, Minister for Health, Mr Ong Ye Kung encouraged dental practitioners to embody the fundamental values in the Dental Practitioner's Pledge – the professionalism; ethics; values of respect, care and compassion for patients; collegiality among the dental and wider healthcare fraternities; and continuous professional development and lifelong learning. He reiterated that these values will serve as a professional compass to dental practitioners to navigate the changing landscape.

In his speech, A/Prof Patrick Tseng, President of the SDC expressed his appreciation to dentists and oral health therapists who play an important part in the healthcare ecosystem, and urged them to continue to upskill themselves:

*“To our younger dentists, I encourage you to look for a good mentor to be a beacon for your professional growth and development. There are many seniors who will offer to guide you to practise professionally just as how we, in turn, had been mentored when we first started clinical practice independently.”*

The need for dental practitioners to continue upskilling to keep up with the latest development was more pertinent than ever, as treatment methods are continually adjusted and altered to ensure the safety of both patients and dental practitioners.

President also reminded newly registered dental practitioners that ethics and professionalism were of paramount importance to the dental profession, which is held in high esteem by patients and the public. He emphasised:

*“The Pledge signifies your continued commitment to uphold the values essential to the dental profession – integrity, honesty, care and compassion. It will seal your commitment to your professional responsibilities towards your patients, yourselves and to the development of our profession.”*

The dental profession will continue to be underpinned by the highest standards of moral integrity and professionalism must go hand in hand with compliance of the ethical code.



# **SDC Audited Financial Statements**

**For Financial Year  
ended 31 Mar 2022**

**SINGAPORE DENTAL COUNCIL**  
(Statutory board constituted under the Dental Registration Act, Chapter 76)

**FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
31 MARCH 2022**

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# **SINGAPORE DENTAL COUNCIL**

*(Constituted under the Dental Registration Act, Chapter 76)*

## **STATEMENT BY THE COUNCIL'S MANAGEMENT**

*For the financial year ended 31 March 2022*

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In the opinion of the Members of Council,

- (a) the financial statements of the Singapore Dental Council (the "Council") together with the notes thereto are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the Public Sector (Governance) Act), Dental Registration Act, Chapter 76 (the "Act") and Statutory Board Financial Reporting Standards in Singapore ("SB-FRSs") so as to give a true and fair view of the financial position of the Council as at 31 March 2022, and of the financial performance, changes in fund, and cash flows of the Council for the financial year ended on that date;
- (b) at the date of this statement, there are reasonable grounds to believe that the Council will be able to pay its debts as and when they fall due; and
- (c) nothing came to our notice that caused us to believe that the receipts, expenditure and investment of moneys, and the acquisition and disposal of assets by the Council during the financial year have not been in accordance with the provisions of the Act.

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

On behalf of the Council:



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A/Prof Tseng Seng Kwong Patrick  
**President**

Singapore

Date: 28 June 2022



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A/Prof. Chng Chai Kiat  
**Registrar**

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SINGAPORE DENTAL COUNCIL

(Constituted under the Dental Registration Act, Chapter 76)

For the financial year ended 31 March 2022

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the **Singapore Dental Council** (the "Council") which comprise the statement of financial position as at **31 March 2022**, the statement of comprehensive income, statement of changes in fund and statement of cash flows for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the "Public Sector (Governance) Act"), the Dental Registration Act Chapter 76 (the "Act") (the "Act") and Statutory Board Financial Reporting Standards ("SB-FRSs") so as to present fairly, in all material respects, the state of affairs of the Council as at **31 March 2022** and the results, changes in fund and cash flows of the Council for the year ended on that date.

#### *Basis for Opinion*

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Council in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") *Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities* ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Other Information*

Management is responsible for other information. The other information comprises the Statement by the Council's Management set out on page 1.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### *Other matters*

The financial statements of the Council for the financial year ended 31 March 2021 was audited by another firm of auditor who expressed an unmodified opinion on those statements on 7 July 2021.



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

*(Constituted under the Dental Registration Act, Chapter 76)*

For the financial year ended 31 March 2022

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Public Sector (Governance) Act, the Act and SB-FRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

A statutory board is constituted based on its constitutional act and its dissolution requires Parliament's approval. In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is intention to wind up the Council or for the Council to cease operations.

Management and those charged with governance are responsible for overseeing the Council's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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

(Constituted under the Dental Registration Act, Chapter 76)  
For the financial year ended 31 March 2022

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

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

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

**Report on Other Legal and Regulatory Requirement**

*Opinion*

In our opinion:

- (a) the receipts, expenditure, investment of moneys and the acquisition and disposal of assets by the Council during the financial year are, in all material respects, in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Council; and
- (b) proper accounting and other records have been kept, including records of all assets of the Council whether purchased, donated or otherwise.

*Basis for Opinion*

We conducted our audit in accordance with SSAs. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Compliance Audit* section of our report. We are independent of the Council in accordance with the ACRA Code together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on management's compliance.

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

*(Constituted under the Dental Registration Act, Chapter 76)*

For the financial year ended 31 March 2022

*Responsibilities of Management for Compliance with Legal and Regulatory Requirements*

Management is responsible for ensuring that the receipts, expenditure, investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Council. This responsibility includes monitoring related compliance requirements relevant to the Council, and implementing internal controls as management determines are necessary to enable compliance with the requirements.

*Auditor's Responsibilities for the Compliance Audit*

Our responsibility is to express an opinion on management's compliance based on our audit of the financial statements. We planned and performed the compliance audit to obtain reasonable assurance about whether the receipts, expenditure, investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Public Sector (Governance) Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Council.

Our compliance audit includes obtaining an understanding of the internal control relevant to the receipts, expenditure, investment of moneys and the acquisition and disposal of assets; and assessing the risks of material misstatement of the financial statements from non-compliance, if any, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Because of the inherent limitations in any accounting and internal control system, non-compliances may nevertheless occur and not be detected.



**Assurance Partners LLP**

Public Accountants and Chartered Accountants

Singapore

Date: 28 June 2022

**SINGAPORE DENTAL COUNCIL***(Constituted under the Dental Registration Act, Chapter 76)***STATEMENT OF COMPREHENSIVE INCOME***For the financial year ended 31 March 2022*

	Note	2022 S\$	2021 S\$
<b>Income</b>			
Application fee		72,030	74,492
Certificate of good standing		2,040	2,010
Certified true copy of certificate of registration		375	460
Miscellaneous income		9,900	2,850
Recovery of legal costs		48,807	217,859
Penalty fees (Late renewals)		6,775	(110)
Practising certificate fee		741,989	699,663
Registration fee		20	320
Sundry income		-	140
Fixed deposit interest income		107	-
<b>Total income</b>		<b>882,043</b>	<b>997,684</b>
<b>Less: Operating Expenses</b>			
Depreciation of property, plant and equipment	4	355	36,588
Finance cost	9	-	576
Maintenance of computer/software		42,921	34,176
Shared service fee	10	1,255,703	1,138,440
Solicitor's fee		222,347	608,132
Other operating expenses	11	15,501	21,089
<b>Total operating expenses</b>		<b>1,536,827</b>	<b>1,839,001</b>
<b>Deficit before grant and contribution to consolidated fund</b>		<b>(654,784)</b>	<b>(841,317)</b>
<b>Grants</b>			
Grants received from Ministry of Health		654,784	786,224
<b>Contribution to consolidated fund</b>		<b>-</b>	<b>-</b>
<b>Net deficit for the financial year, representing total comprehensive loss for the financial year</b>		<b>-</b>	<b>(55,093)</b>

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

**SINGAPORE DENTAL COUNCIL***(Constituted under the Dental Registration Act, Chapter 76)***STATEMENT OF FINANCIAL POSITION***As at 31 March 2022*

	Note	2022 S\$	2021 S\$
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	<u>628</u>	<u>983</u>
<b>Current assets</b>			
Other receivables	5	<u>627,791</u>	<u>627,092</u>
Cash and bank balances	6	<u>1,613,548</u>	<u>992,097</u>
		<u>2,241,339</u>	<u>1,619,189</u>
<b>TOTAL ASSETS</b>		<u><u>2,241,967</u></u>	<u><u>1,620,172</u></u>
<b>LIABILITIES AND FUND</b>			
<b>Non-current liabilities</b>			
Fees received in advance	7	<u>533,103</u>	<u>-</u>
<b>Current liabilities</b>			
Fees received in advance	7	<u>726,203</u>	<u>559,370</u>
Other payables	8	<u>336,253</u>	<u>414,394</u>
		<u>1,062,456</u>	<u>973,764</u>
<b>Fund</b>			
Accumulated fund		<u></u>	<u>646,408</u>
<b>TOTAL LIABILITIES AND FUND</b>		<u><u>2,241,967</u></u>	<u><u>1,620,172</u></u>

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

**SINGAPORE DENTAL COUNCIL***(Constituted under the Dental Registration Act, Chapter 76)***STATEMENT OF CHANGES IN FUND***For the financial year ended 31 March 2022*

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	<u><b>Accumulated fund</b></u> <b>S\$</b>
<b>2022</b>	
As at 1 April 2021	<b>646,408</b>
Net surplus/(deficit) for the financial year, representing total comprehensive Income/(loss) for the financial year	<u>-</u>
As at 31 March 2022	<u><b>646,408</b></u>
<b>2021</b>	
As at 1 April 2020	701,501
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(55,093)</u>
As at 31 March 2021	<u><b>646,408</b></u>

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

**SINGAPORE DENTAL COUNCIL***(Constituted under the Dental Registration Act, Chapter 76)***STATEMENT OF CASH FLOWS***For the financial year ended 31 March 2022*

	Note	2022 S\$	2021 S\$
<b><u>Cash flows from operating activities</u></b>			
Deficit before grant and contribution to consolidated fund		-	(55,093)
<b><u>Adjustments for:</u></b>			
Depreciation for property, plant and equipment	4	355	36,588
Interest income		(107)	-
Interest expense		-	576
Operating cash flows before working capital changes		248	(17,929)
<b><u>Changes in working capital:</u></b>			
Prepayments		-	107
Other receivables		(699)	302,387
Fees received in advance		699,936	(614,063)
Other payables		(78,141)	69,047
<b>Cash generated from/(used in) operations</b>		<b>621,344</b>	<b>(260,451)</b>
Interest received		107	-
<b>Net cash generated from/(used in) operating activities</b>		<b>621,451</b>	<b>(260,451)</b>
<b><u>Cash flows from financing activities</u></b>			
Interest paid		-	(576)
Payment of principal portion of lease liabilities		-	(37,177)
<b>Net cash flows used in financing activities</b>		<b>-</b>	<b>(37,753)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>621,451</b>	<b>(298,204)</b>
<b>Cash and cash equivalents at 1 April</b>		<b>992,097</b>	<b>1,290,301</b>
<b>Cash and cash equivalents at 31 March</b>	6	<b>1,613,548</b>	<b>992,097</b>

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

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 March 2022*

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These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

**1. General**

The Singapore Dental Council (the "Council") is a statutory board under Ministry of Health in Singapore and was constituted under The Dental Registration Act, Chapter 76 (the "Act"). The Council's registered office is located at 16 College Road #01-01 College of Medicine Building, Singapore 169584 and its principal place of business is located at 81 Kim Keat Road, Level 10 NKF Centre, Singapore 328836.

The functions of the Council, as stated in Section 4 of the Act are the following:

- (a) to approve or reject applications for registration as a dentist or as an oral health therapist;
- (b) to issue certificates of registration and practising certificates to registered dentists and registered oral health therapist;
- (c) to make recommendations to the appropriate authorities on the courses of instructions and examinations leading;
- (d) to make recommendations to the appropriate authorities for the training and education of registered dentists and registered oral health therapists;
- (e) to determine and regulate the conduct and ethics of registered dentists and registered oral health therapists; and
- (f) generally to do all such acts, matters and things as are necessary to be carried out under the Act, or which the Council on the date of the Statement by the Members of Council;

The financial statements of the Council for the financial year ended 31 March 2022 were authorised for issue by the Members of Council on the date of the Statement by the Council's Management.

**2. Summary of significant accounting policies**

- (a) Basis of preparation

The financial statements have been prepared in accordance with the provisions of the Act and Statutory Board Financial Reporting Standards in Singapore ("SB-FRS"). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

- (b) Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial period except that in the current financial year, the Council has adopted all the new and amended standards which are relevant to the Council and are effective for annual financial periods beginning on or after 1 January 2021. The adoption of these standards did not have any material effect on the financial performance or position of the Council.

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2022*

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**2. Summary of significant accounting policies (continued)****(c) Standards issued but not yet effective**

The Council has not adopted the following standards applicable to the Council that have been issued but not yet effective:

<i>Description</i>	<i>Effective for annual periods beginning on or after</i>
Amendments to SB-FRS 16 <i>Property, Plant and Equipment</i> : Proceeds before Intended Use	1 January 2022
Amendments to SB-FRS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> : Onerous Contracts – Cost of Fulfilling a Contract	1 January 2022
Annual Improvements to SB-FRSs 2018-2020	1 January 2022
Amendments to SB-FRS 1 <i>Presentation of Financial Statements</i> : Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to SB-FRS 1 <i>Presentation of Financial</i> and FRS Practice Statement 2 <i>Making Materiality Judgements</i> : Disclosure of Accounting Policies	1 January 2023
Amendments to SB-FRS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> : Definition of Accounting Estimates	1 January 2023

Those charged with governance expects that the adoption of the standards above will have no material impact on the financial statements in the year of initial application.

**(d) Currency transactions****Functional and presentation currency**

Items included in the financial statements of the Council are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The financial statements of the Council are presented in Singapore Dollar (S\$), which is the Council's functional currency.

**(e) Property, plant and equipment**

Property, plant and equipment are recognised at cost less accumulated depreciation and accumulated impairment losses.

Subsequent expenditure relating to property, plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably.



**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2022*

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**2. Summary of significant accounting policies (continued)****(e) Property, plant and equipment (continued)**

Depreciation is computed on the straight-line method to write-off the cost of the property, plant and equipment over its estimated useful lives. The estimated useful lives of the property, plant and equipment are as follows:

	<u>Estimated Useful lives</u>
Computer equipment	3 years
Office equipment	8 years
Ceremony gowns	8 years
Leased premises	20 months
Renovations	3 years

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

The residual value, estimated useful life and depreciation method are reviewed at each reporting date and adjusted prospectively, if appropriate.

Gains or losses arising from the retirement or disposal of property, plant and equipment are determined as the difference between the estimated net disposal proceeds and the carrying amount of the asset and are recognised in profit or loss on the date of retirement or disposal.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

**(f) Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever there is any indication that these assets may be impaired.

If the recoverable amount of the asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. The difference between the carrying amount and recoverable amount is recognised as an impairment loss in profit or loss.

An impairment loss for an asset is reversed if, and only if, there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of this asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of accumulated depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 March 2022*

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**2. Summary of significant accounting policies (continued)**

(g) Financial instruments

(i) Financial assets

*Initial recognition and measurement*

Financial assets are recognised when, and only when the Council becomes party to the contractual provisions of the instruments.

At initial recognition, the Council measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss ("FVPL"), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Trade and other receivables are measured at the amount of consideration to which the Council expects to be entitled in exchange for transferring promised goods or services to a practitioner, excluding amounts collected on behalf of third party, if the trade and other receivables do not contain a significant financing component at initial recognition.

*Subsequent measurement*

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

*Derecognition*

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

(ii) Financial liabilities

*Initial recognition and measurement*

Financial liability is recognised when, and only when, the Council becomes a party to the contractual provisions of the financial instrument. The Council determines the classification of its financial liability at initial recognition.

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

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 March 2022*

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**2. Summary of significant accounting policies (continued)**

(g) Financial instruments (continued)

(ii) Financial liabilities (continued)

*Subsequent measurement*

After initial recognition, financial liability that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liability is derecognised, and through the amortisation process.

*Derecognition*

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

(h) Impairment of financial asset

The Council recognises an allowance for expected credit losses ("ECLs") for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Council expects to receive, discounted at an approximation of the original effective interest rate.

The Council applies a simplified approach in calculating ECLs. Therefore, the Council does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

The Council consider a financial asset to be in default when internal or external information indicates that the Council is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancement held by the Council. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

(i) Cash and cash equivalents

Cash and cash equivalents include cash at bank and cash on hand that are subject to an insignificant risk of changes in value.

(j) Provisions

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

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 March 2022*

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**2. Summary of significant accounting policies (continued)**

**(j) Provisions (continued)**

Where the Council expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in profit or loss net of any reimbursement.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

**(k) Revenue recognition**

Revenue is measured based on the consideration to which the Council expects to be entitled in exchange for transferring promised goods or services to a practitioner, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Council satisfies a performance obligation by transferring a promised good or service to the practitioner, which is when the practitioner obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

Fees

Application fee, certificate of good standing, certified true copy of certificate of registration, examination fee, registration fee, penalty fees are recognised upon receipt at point in time.

Practising certificate fees are recognised on an accrual basis over the validity period of the certificate.

Miscellaneous income and recovery of legal costs

Miscellaneous income and recovery of legal costs are recognised upon receipt at point in time.

Interest income

Interest income is recognised on accrual basis using effective interest method over a period of time.

**(l) Government grants**

Government grants are recognised at their fair values where there is reasonable assurance that the grant will be received and all conditions attaching to them will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to profit or loss over the expected useful life of the relevant asset by equal annual instalments.

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 March 2022*

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**2. Summary of significant accounting policies (continued)**

**(l) Government grants (continued)**

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

**(m) Leases**

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As lessee

The Council applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Council recognises lease liability representing the obligations to make lease payments and right-of-use asset representing the right to use the underlying leased asset.

*Right-of-use asset*

The Council recognises right-of-use asset at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use asset are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liability. The cost of right-of-use asset includes the amount of lease liability recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use asset are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Council at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use asset are also subject to impairment. The accounting policy for impairment is disclosed in Note 2(f).

The Council's right-of-use asset are presented in property, plant and equipment (Note 4).

*Lease liabilities*

At the commencement date of the lease, the Council recognises lease liability measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Board and payments of penalties for terminating the lease, if the lease term reflects the Council exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 March 2022*

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**2. Summary of significant accounting policies (continued)**

(m) Leases (continued)

*Lease liabilities (continued)*

In calculating the present value of lease payments, the Council uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liability is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liability is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Council's lease liabilities are presented in Note 12 to the financial statements.

(n) Employee benefits

Defined contribution plan

Defined contribution plans are post-employment benefit plans under which the Council pays fixed contributions into separate entities such as the Central Provident Fund on a mandatory, contractual or voluntary basis. The Council has no further payment obligations once the contributions have been paid.

(o) Related parties

SB-FRS 24 defines a related party as a person or entity that is related to the reporting entity and it includes a person or a close member of that person's family if that person:

- (i) has control or joint control over the reporting entity;
- (ii) has significant influence over the reporting entity; or
- (iii) is a member of the key management personnel of the reporting entity or of a related entity.

For the purpose of the financial statements, related parties are considered to be related to the Council if the Council or Members of Council has the ability, directly or indirectly, to control or exercise significant influence over the party in making financial and operating decisions or vice versa, or where the Council and the party are subject to common control or common significant influence.

Related parties of the Council include all government ministries, departments, other statutory boards, Organs of the State and individuals who are key management personnel or close member of their families.

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 March 2022*

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**2. Summary of significant accounting policies (continued)**

(p) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

Contingent liabilities and assets are not recognised on the statement of financial position of the Council.

**3. Significant accounting judgements and estimates**

The preparation of the Council's financial statement requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

Management is of the opinion that there is no significant judgement made in applying accounting policies, and no estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**SINGAPORE DENTAL COUNCIL***(Constituted under the Dental Registration Act, Chapter 76)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2022***4. Property, plant and equipment**

	<u>Computer equipment</u> S\$	<u>Office equipment</u> S\$	<u>Ceremony Gowns</u> S\$	<u>Leased premises</u> S\$	<u>Renovation</u> S\$	<u>Total</u> S\$
<b><u>Cost</u></b>						
At 31 March 2020, 1 April 2020 and 31 March 2021	23,132	19,292	8,274	90,563	89,241	230,502
Disposals	(4,459)	(316)	-	-	-	(4,775)
<b>At 31 March 2022</b>	<b>18,673</b>	<b>18,976</b>	<b>8,274</b>	<b>90,563</b>	<b>89,241</b>	<b>225,727</b>
<b><u>Accumulated depreciation</u></b>						
At 1 April 2020	23,132	17,946	8,274	54,338	89,241	192,931
Depreciation for the year	-	363	-	36,225	-	36,588
At 31 March 2021	23,132	18,309	8,274	90,563	89,241	229,519
Depreciation for the year	-	355	-	-	-	355
Disposals	(4,459)	(316)	-	-	-	(4,775)
<b>At 31 March 2022</b>	<b>18,673</b>	<b>18,348</b>	<b>8,274</b>	<b>90,563</b>	<b>89,241</b>	<b>225,099</b>
<b><u>Carrying amount</u></b>						
<b>At 31 March 2022</b>	<b>-</b>	<b>628</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>628</b>
At 31 March 2021	-	983	-	-	-	983

Leased premises is disclosed in Note 12(a).



**SINGAPORE DENTAL COUNCIL***(Constituted under the Dental Registration Act, Chapter 76)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2022***5. Other receivables**

	2022 S\$	2021 S\$
Amount due from related parties	210,434	418,562
Deposits	100	17,562
Sundry receivables	417,257	190,968
	<u>627,791</u>	<u>627,092</u>

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

**6. Cash and bank balances**

	2022 S\$	2021 S\$
Cash at banks	<u>1,613,548</u>	<u>992,097</u>

**7. Fees received in advance**

	2022 S\$	2021 S\$
Practising certificate fees received:		
- due within 12 months	726,203	559,370
- due more than 12 months	533,103	-
	<u>1,259,306</u>	<u>559,370</u>

**8. Other payables**

	2022 S\$	2021 S\$
Accruals	336,253	414,394
	<u>336,253</u>	<u>414,394</u>

**SINGAPORE DENTAL COUNCIL***(Constituted under the Dental Registration Act, Chapter 76)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2022***9. Finance cost**

	<b>2022</b>	2021
	<b>S\$</b>	S\$
Interest expense on lease liabilities	<u>-</u>	<u>576</u>

**10. Shared service fee**

	<b>2022</b>	2021
	<b>S\$</b>	S\$
MOH Shared service fee	<b>79,121</b>	71,584
SPB Shared service fee		
- Expenditure on Manpower	<b>914,982</b>	865,876
- Admin & General	<b>110,640</b>	70,305
- IT Costs	<b>150,960</b>	130,675
	<u><b>1,255,703</b></u>	<u>1,138,440</u>

Secretarial functions of the Council are brought together under a single secretariat team – the Secretariat of healthcare Professional Boards (“SPB”) from 1 January 2020. Shared service costs are charged to the Council based on cost apportioned to it.

**11. Other operating expenses**

	<b>2022</b>	2021
	<b>S\$</b>	S\$
Audit fee	<b>2,750</b>	-
Bank charges	<b>9,875</b>	1,328
Ceremonies and celebration	<b>97</b>	-
Exam related expenses	<b>1,500</b>	-
Miscellaneous expenses	<b>1,059</b>	19,761
Postage and courier	<b>213</b>	-
Transportation expense	<b>7</b>	-
	<u><b>15,501</b></u>	<u>21,089</u>

**SINGAPORE DENTAL COUNCIL***(Constituted under the Dental Registration Act, Chapter 76)***NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2022***12. Leases**Council as a lessee

The Council has a lease contract for premises. The Council is restricted from assigning and subleasing the leased assets.

- (a) Carrying amounts of right-of-use assets classified within property, plant and equipment

	<b>Leased premises S\$</b>
At 1 April 2020	36,225
Depreciation for the year ended 31 March 2021	<u>(36,225)</u>
At 31 March 2021	<u>-</u>

Right-of-use assets has been fully depreciation as at 31 March 2021.

- (b) Lease liabilities

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

	<b>1 April 2020</b>	<b>Cash flows</b>	<b>Non-cash changes</b>			<b>31 March 2021</b>
			<b>Acquisition</b>	<b>Accretion of interest</b>	<b>Other</b>	
	<b>S\$</b>	<b>S\$</b>	<b>S\$</b>	<b>S\$</b>	<b>S\$</b>	<b>S\$</b>
Lease liabilities						
- current	<u>37,177</u>	<u>(37,753)</u>	<u>-</u>	<u>576</u>	<u>-</u>	<u>-</u>

Lease liabilities has been fully repaid as at 31 March 2021.

- (c) Amounts recognised in profit or loss

	<b>2022 S\$</b>	<b>2021 S\$</b>
Depreciation of right-of-use assets	-	36,225
Interest expense on lease liabilities	<u>-</u>	<u>576</u>
Total amount recognised in profit or loss	<u>-</u>	<u>36,801</u>

- (d) Total cash outflow

The Council had total cash outflow for leases of S\$37,753 in 2021.

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2022*

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**13. Significant related party balances and transactions**

The Council is a statutory board incorporated under the Ministry of Health. As a statutory board, all government ministries, departments, other statutory boards and Organs of State are deemed related parties of the Council.

In addition to the information disclosed elsewhere in the financial statements, the following is significant balances and transactions took place during the financial year between the Council and its related parties at rates and terms agreed:

	2022 S\$	2021 S\$
<u>Balances with related parties</u>		
- Amount due from related parties	240,572	418,562
- Amount due to related parties	209,588	165,714
<u>Transactions with related parties</u>		
- Grant received/receivables from related party	654,784	786,224
- Shared service cost to related parties	1,255,703	1,138,440

**14. Fund management**

The primary objective of the Council's fund management is to ensure that the funding from government grants and members' fees are properly managed and used to support its operations.

The Council manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial year ended 31 March 2022 and 31 March 2021 respectively.

The Council is not subjected to externally imposed capital requirements.

**15. Fair value of assets and liabilities**Assets and liabilities not measured at fair value*Other receivables, cash and bank balances and other payables*

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

*Lease liabilities*

The carrying amounts of lease liabilities approximate their fair values as they are subject to interest rates close to market rate of interests for similar arrangements with financial institutions.

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 March 2022*

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**16. Financial risk management**

The Council is exposed to minimal financial risks arising from its operations and the use of financial instruments. The main area of financial risk faced by the Council is credit risk and liquidity risk. The Council's management reviews and agrees on policies for managing the risks.

**(a) Credit risk**

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Council. The Council's exposure to credit risk arises primarily from other receivables. For other financial assets (including cash and cash equivalents), the Council minimises credit risk by dealing exclusively with high credit rating counterparties.

The Council has adopted a policy of only dealing with creditworthy counterparties. The Council performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

The Council considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period.

The Council determined that its financial assets are credit-impaired when:

- There is significant difficulty of the debtor
- A breach of contract, such as a default or past due event
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- There is a disappearance of an active market for that financial asset because of financial difficulty

**(b) Liquidity risk**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 March 2022

**16. Financial risk management (continued)**

(b) Liquidity risk (continued)

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Council's financial assets and liabilities at the reporting date based on contractual undiscounted repayment obligations.

	Carrying amount S\$	Contractual cash flows S\$	1 year or less S\$
<b>2022</b>			
<b><u>Financial assets</u></b>			
Other receivables	627,791	627,791	627,791
Cash and cash equivalents	1,613,548	1,613,548	1,613,548
Total undiscounted financial assets	<u>2,241,339</u>	<u>2,241,339</u>	<u>2,241,339</u>
<b><u>Financial liabilities</u></b>			
Other payables	336,253	336,253	336,253
Total undiscounted financial liabilities	<u>336,253</u>	<u>336,253</u>	<u>336,253</u>
Total net undiscounted financial assets	<u>1,905,086</u>	<u>1,905,086</u>	<u>1,905,086</u>
	Carrying amount S\$	Contractual cash flows S\$	1 year or less S\$
<b>2021</b>			
<b><u>Financial assets</u></b>			
Other receivables	627,092	627,092	627,092
Cash and cash equivalents	992,097	992,097	992,097
Total undiscounted financial assets	<u>1,619,189</u>	<u>1,619,189</u>	<u>1,619,189</u>
<b><u>Financial liabilities</u></b>			
Other payables	414,394	414,394	414,394
Lease liabilities	-	-	-
Total undiscounted financial liabilities	<u>414,394</u>	<u>414,394</u>	<u>414,394</u>
Total net undiscounted financial assets	<u>1,204,795</u>	<u>1,204,795</u>	<u>1,204,795</u>

**NOTES TO THE FINANCIAL STATEMENTS***For the financial year ended 31 March 2022*

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**17. Financial instruments by category**

At the reporting date, the aggregate carrying amounts of financial assets at amortised cost and financial liabilities at amortised cost were as follows:

	Note	2022 S\$	2021 S\$
<b><u>Financial assets measured at amortised cost</u></b>			
Other receivables	5	<b>627,791</b>	627,092
Cash and bank balances	6	<b>1,613,548</b>	992,097
Total financial assets measured at amortised cost		<b><u>2,241,339</u></b>	<u>1,619,189</u>
<b><u>Financial liabilities measured at amortised cost</u></b>			
Other payables	8	<b>336,253</b>	414,394
Total financial liabilities measured at amortised cost		<b><u>336,253</u></b>	<u>414,394</u>

**18. Grants received from Ministry of Health**

During the financial year, the Council received grants from Ministry of Health ("MOH") amounting to S\$654,784 (2021: S\$786,224).

The grants cover operational costs for Singapore Medical Council and transitional costs related to the consolidation of common functions of the Professional Boards, i.e. Singapore Medical Council, Singapore Dental Council, Singapore Pharmacy Council, Singapore Nursing Board and Traditional Chinese Medicine Practitioners Board. The grants also cover the expenses incurred to carry out administrative functions of 6 Professional Bodies in accordance with Memorandum of Understanding ("MOU") signed with MOH.



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