PRESIDENT'S FOREWORD

The Council had a busy and fruitful year in 2002, with many of the ideas that were being explored in the past three years coming to the final stages of implementation.

The InfoTech system for health professionals which we share with the Medical Council, the Pharmacy Board and the Nursing Board is being commissioned in phases. In it, the Dental Council will have its website (http://www.sdc.gov.sg), an improved system of registration, a register of Continuing Professional Development (CPD) activities and an on-line newsletter and information centre on dental issues. It will be open to dental professionals as well as to the public.

Mandatory Continuing Professional Development (CPD) for dentists will be introduced from 1 January 2005. Council will be making statutory provisions in the Dentists Act to put this into effect and to set up a CPD Consultative Committee to look into the operational procedures of implementing the programme. The Committee will draw up guidelines, recommend the minimum credit requirement, the reporting mechanisms, the recording of CPD credits, the scheduling and co-ordination of CDP programmes and the dissemination of CPD information. You can be assured that Council would be sympathetic if you cannot fulfil the minimum CPD credits for reregistration in the initial stages. You will be allowed a reasonable time to make good the shortfall and adjust to the new requirement. In the meantime, the computerised recording of CPD would be coming on stream in the later part of 2003. Council will have a good opportunity to study dentists' CPD attendance pattern to fine-tune the system.

The Council organised a retreat on Sentosa Island on 12 January 2003. Council members, members of committees, leading professionals of the dental community and speakers were invited to the inaugural dental retreat. The brain storming sessions at the meeting not only reviewed the current status of the organisation but also envisioned the opportunities and proposed goals and strategies for the Council to pursue in the years ahead.

It was also a good year for the dental community as Council has received no complaints against any dentist during the year. This augurs well for the profession. I trust it reflects a greater awareness of patients' sensitivities and needs among dentists, better communication skills and a stronger commitment to better ethics and quality of dental practice in Singapore.

The Council retired on 30 April 2003 on completion of its term of office. Election of the new Council was held by tele-voting from 4 to 10 April 2003. The following five dentists have been elected and six dentists were appointed by the Minister of Health for a 3 year term from 1 May 2003.

ELECTED MEMBERS

Dr Go Wee Ser

Dr Myra Elliot nee Lin Wen Jui

A/Prof Ho Kee Hai 2^{ND} Term A/Prof Jennifer Neo Chiew Lian 2^{ND} Term A/Prof Yeo Jinn Fei 2^{ND} Term

APPOINTED MEMBERS

Dr Shahul Hameed Ms Jessie Lim A/Prof Keson Tan Dr Yip Wing Kong Prof Chew Chong I

Prof Chew Chong Lin 2^{ND} Term Dr Eu Oy Chu 2^{ND} Term

On behalf of the present Council, I wish to thank the President, Dr Chan Yee Wing, the Registrar and Chief Dental Officer, Professor Chew Chong Lin, and members of the previous Council for their invaluable services during their term of office. They have formulated many worthwhile ideas and strategies which I trust the present Council would pursue to bring the quality of dental practice in Singapore to yet another level of excellence.

Dr Yip Wing Kong 12 July 2003

THE DENTAL COUNCIL

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

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

Dr Lim Kian Chong, Gerald

Appointed members Prof Chew Chong Lin Registrar¹

Dr Eu Oy Chu Dr Mimi Yow Dr Lee Jee Mui

Dr Raiendram Sivagnanam

Mr Soo Ying Sang

Council now operates from the College of Medicine Building at 16 College Road, where the headquarters of the Ministry of Health is located. Since our establishment in October 1999, our office was at the Institute of Health.

We wish to place on record our appreciation of the Primary Health Division of the Ministry of Health, and its successor the Health Promotion Board, for allowing us to operate from their premises. They were also very generous, in not seeking reimbursement for rent and many incidental charges.

"Get a sparkling smile – literally"

The fad in sticking tiny jewellery onto front teeth, featured in a tabloid newspaper on 10 October 2002, attracted the attention on some dentists. "Are these jewellers illegal dentists?" they asked. Council did not think so. Nevertheless, it sought legal opinion. The legal opinion was that if sticking jewellery onto teeth is not something normally done by dentists, then persons who stick jewellery onto teeth are not practising dentistry.

Legal counsel reminded the Council that the functions of the Council is restricted to registration, training and discipline of dentists, and to deal with matters to be carried out under the Dentists Act. He queried as to how the practise of sticking jewellery onto teeth would involve the Council. Well, that puts the jewellery trade to rest and it reminds the Council to act within the provisions of the Dentists Act.

¹ Concurrently, Prof Chew is the Chief Dental Officer at the Ministry of Health. While the Registrar need not necessarily be one of the eleven members (elected or appointed), Prof Chew is an appointee to the Council from May 2000 before his appointment as Registrar in July 2001.

In a related matter, read what the Minister for Health had said, in Parliament on 26 November 2002 –

"Tattoo practitioners do not come under the purview of the Ministry of Health, as they are not medical practitioners. Services provided by these practitioners, which are non-medical, are therefore not required to be licensed under the Private Hospitals and Medical Clinics Act. Nonetheless, if they carry out practices or procedures that are considered medical treatments, ie, they use harmful medical products or they prescribe poisons or controlled drugs, or use unlicensed equipment such as lasers, then they will be in contravention of a number of legislation. The Ministry of Health will then investigate into these tattoo practitioners, if they contravened any of these acts.

"Tattooing procedures carry the risk of transmitting bloodborne diseases, like Hepatitis B, C and HIV. If sterilised needles and other hygiene measures are used, of course, the risk of infection is small.

"Investigations into all the notified cases of blood-borne diseases in Singapore, including HIV, have indicated that none of these reported cases from 1985 to date have acquired the infection from tattooing procedures in Singapore.

"Under the Infectious Diseases Act, the Ministry of Health has the power to prohibit any person from carrying out any occupation, trade or business if these are conducted in such a manner as is likely to cause the spread of any infectious diseases. If there is any evidence that the practice at any establishment is likely to have caused the spread of an infectious disease, these establishments can be closed down under this Act."

DENTISTS REGISTER & PRACTISING LICENSES

The Dentists Register has two divisions. Graduate dentists are listed in the First Division. Dentists without formal dental qualification (grandparented as dentists in the 1950s) and former dental therapists are listed in the second division. Appendix I show the number of dentists on the Dentists Register for the years 1998 to 2002. Appendix II gives a breakdown of dentists by qualifications for the years 1998 to 2002. Appendix III shows the number of dentists removed from the Dentists Register for the years 1998 to 2002.

First Division of the Dentists Register

As at 31st December, the Register had 1,135 graduate dentists.

There were 46 new registrations and 3 restorations. Of the new registrants, 33 are graduates of the local university, 13 have degrees listed in the Schedule to Dentists Act, 3 were temporary registrants (visiting experts, trainees at the local institutions, etc).

Twenty-nine dentists did not renew their practicing certificates: 2 had died, and the remaining 27 were studying or working overseas, retired from active service, etc.

The dentist to resident population ratio at 1:3800 , has remained range-bound in the past few years.

The distribution of dentists registered in the first division of the Dentists Register by employment sector is shown in Appendix IV. The number of graduate dentists in the public service has increased by 2, while the number of dentists at the National University of Singapore decreased by two. Hundred and ten dentists took out *Annual Practising Certificates*, but reported that they were not in active practice; this was 11 more than in the previous year.

There were 784 graduate dentists in private practice. This is an increase of 4 over the previous year. Of these 55.6% were in group practices, 39% were in one dentist practices, and 5% (39 dentists) worked as locums.

The distribution of private dental clinics by postal sector is shown in Appendix V. The largest concentration of private dental clinics managed by graduate dentists was found in postal districts 23, 24 and 52 with 113 clinics altogether. There was a decrease in the total number of clinics in the year 2002, from 761 (in 2001) to 589. In postal sector 23 alone, the decrease was more than 50%, from 132 (in 2001) to 56. The largest concentration of dental clinics run by Second Division dentists were found in postal districts 53, 57 and 32.

During the year, the Ministry of Health carried out a survey to determine whether the local university should be asked to increase its intake of dental students. Based on the sentiments reflected on the present manpower availability, the Chief Dental Officer is not recommending an increase in the Faculty of Dentistry's intake in the next two to three years.

Second Division of the Dentists Register

As at 31 December, there were 86 non-graduate dentists: 55 in private practice, 17 in the public service and 14 not in active practice. Amongst those in private practice, 24 were former dental therapists and 31 were practitioners without formal dental qualifications but were grand-parented as "registered dentist" when the Registration of Dentists Ordinance 1948 came into force.

Register of Dental Specialists

Currently, there is no register of dental specialists. However, there is a general provision in the Dentists Act –

"If the Council is of the opinion that any branch of dentistry has become so distinctive that it would be for the convenience of the public or of the dental profession that registered dentists qualified to practise, or practising, in that branch of dentistry should use a distinctive title, the Council may, with the approval of the Minister, make regulations to prescribe appropriate titles and conditions under which they may be used.²

Prof Chew Chong Lin has been holding consultations with representatives of dental organisations and specialty societies on this matter. There have also been many consultations with senior officers of the Ministry of Health. No directive³ has been issued on this matter, and consultations continue.

False assumption of title of specialist

54A.—(1) A registered medical practitioner who is not registered under section 22 as a specialist in a branch of medicine shall not —

(2) A registered medical practitioner who contravenes subsection (1) may be subject to disciplinary proceedings under this Act.

² A new provision in the *Medical Registration (Amendment) Act 2002*, doctors who are not registered as specialists may not use specialty titles.

⁽a) practise medicine or that branch of medicine under the style or title of a specialist in that branch of medicine, or under any name, title, addition or description implying that he is such a specialist or has any degree, qualification or experience in that branch of medicine; or

⁽b) advertise or hold himself out as a specialist in that branch of medicine.

³ Until Council issues a directive on this matter, please do not speculate on the date it would be established, the specialties in the register, etc. You, the general practitioners and "specialists", will be consulted in good time, before statutory regulations for the register is drafted.

Continuing Professional Development

There is, as yet, no statutory provision to require participation of continuing professional development (CPD) to the issuance of practising licenses. However, we intend to introduce it from 1 January 2005.

That every dentist must maintain his professional skills throughout his career through CPD is never an issue. Nevertheless, before CPD becomes mandatory, the target CPD credits annually, the type of activities, the availability and cost of such activities (payment for the activity and loss of earnings through hours spent away from the clinics), etc, need to be looked into and a equitable balance arrived at.

Council places on record the diligence effort of the Chief Dental Officer (Prof Chew Chong Lin) and dentists representing various dental organisations and Societies on this issue.

PROFESSIONAL CONDUCT

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

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

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

The members of the Complaints Panel⁴ are:

Dentists Dr Chung Kong Mun

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

Dr Leung Wing Hung Dominic

Dr Li Chung Tai Trevor

Dr Loh Fun Chee
Dr Loh Kai Woh Ronald
Dr Poon Choy Yoke
Dr Seow Oon Choong
Dr Tan Peng Hui*

Dr Teh Luan Yook* Dr Tham Hon Meng*

Dr Tseng Seng Kwong Patrick

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⁴Members of the Complaints Panel are appointed for a 2-year term and members are eligible for reappointment.

^{*}Retired from the Panel on 18th July 2002

Lay Members

Mr Chua Thian Huat Ms Kon Mei Leen Mr Lim Eric

Mr Low Wee Ping

A/Prof Lye Lin Heng Irene Mrs Noorhayati Kassim Quek

A/Prof Tan Cheng Han Mr Wee Leong How

The Council did not receive any complaint in the year 2002. Of the two cases referred for disciplinary inquiries in year 2001, one was discontinued because the complaint was withdrawn. The other case is still in the hands of our Solicitor.

FINANCIAL REPORT

Council retained the services of Questor Management Pte Ltd and Robert Tan & Co as accounting consultant and auditor respectively for the year 2002. The audited financial statements for the period 1 April 2002 to 31 March 2003 are attached below.

Expenditure is noticeably higher because staff salaries were no longer hidden in other budgets, and there is the high recurrent cost of maintaining our computerized Dentists Register. We were also presented with the lawyers' bills for disciplinary proceedings initiated last year and expenditure for new personal computers for the new office.

Council has appointed the Ministry of Health as internal auditors. A scheduled audit in March 2002 was postponed to early 2003. At the recommendation of the Internal Auditors, we have appointed an Audit Committee. The members of this Committee are – Drs Lim Kian Chong Gerald (Chairman), Lee Jee Mui and Rajendram Sivagnanam.

Council is "learning" how to manage its finances, and the Audit Committee is awaiting a briefing from the Internal Auditor. In the interim period, Council has asked the Audit Committee to take general guidance from section 201B of the Companies Act (Cap 50)₁₂.

¹² Companies Act (Cap 50)

Audit committees.

201B.—(2) An audit committee shall be appointed by the directors from among their number (pursuant to a resolution of the board of directors) and shall be composed of not fewer than 3 members of whom a majority shall not be —

- (a) executive directors of the company or any related corporation;
- (b) a spouse, parent,... ... of an executive director of the company or of any related corporation; or
- (c) any person having a relationship which would interfere with the exercise of independent judgment ...
- (5) The functions of an audit committee shall be
 - (a) to review -
 - (i) with the auditor, the audit plan;
 - (ii) with the auditor, his evaluation of the system of internal accounting controls;
 - (iii) with the auditor, his audit report;
 - (iv) the assistance given by the company's officers to the auditor;
 - (v) the scope and results of the internal audit procedures; and
 - (vi) the balance-sheet and profit and loss account of the company
 - (b) to nominate a person or persons as auditor, together with such other functions as may be agreed to by the audit committee and the board of directors.
- (6) The auditor has the right to appear and be heard at any meeting of the audit committee and shall appear before the committee when required to do so by the committee.
- (7) Upon the request of the auditor, the chairman of the audit committee shall convene a meeting of the committee to consider any matters the auditor believes should be brought to the attention of the directors or shareholders.
- (8) Each audit committee may regulate its own procedure and in particular the calling of meetings, the notice to be given of such meetings, the voting and proceedings thereat, the keeping of minutes and the custody, production and inspection of such minutes.

SINGAPORE DENTAL COUNCIL STATEMENT BY COUNCIL'S MANAGEMENT

In our opinion, the financial statements set out on pages 4 to 7 are drawn up so as to give a true and fair view of the state of affairs of Singapore Dental Council as at 31 March 2003 and of the results of the Council for the year ended on that date.

On behalf of the Council,

DR YIP WING KONG

President

PROF. CHEW CHONG LIN

Registrar 4

18 August 2003

AUDITORS' REPORT TO THE MEMBERS OF SINGAPORE DENTAL COUNCIL

We have audited the accompanying balance sheet as at 31 March 2003 and the income and expenditure account for the year then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion:

- (a) the financial statements are properly drawn up in accordance with the provisions of The Dentists Act 1999 and Statements of Accounting Standard and so as to give a true and fair view of the state of affairs of the Council as at 31 March 2003 and of the results of the Council for the year ended on that date; and
- (b) the accounting and other records, and the register required by the Act to be kept by Council have been properly kept in accordance with the provisions of the Act.

RSM Robert Tan & Co.

Certified Public Accountants, Singapore

18 August 2003

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2003

| | 2003 \$ | 2002 \$ |
|--------------------------------------|----------------|----------------|
| INCOME | Φ | Ψ |
| Government grant | 290,805 | _ |
| Examination fee | 2,000 | |
| Registration fee | 13,000 | 11,800 |
| Practising fee | 222,894 | 216,386 |
| Penalty fee | 1,500 | 1,875 |
| Restoration fee | 400 | 800 |
| Register of Additional Qualification | 900 | 2,150 |
| Certificate of Good Standing | 960 | 1,200 |
| Certified Copy of Certificate | 100 | 150 |
| Mailing label | 1,659 | 166 |
| Interest from fixed deposit | 4,922 ===== | 8,136 ===== |
| | 539,140 | 242,663 |
| Deduct : EXPENSES | ====== | ====== |
| Accountancy fee | 1,545 | 1,590 |
| Audit fee | 1,030 | 1,060 |
| Bank charges | 151 | 115 |
| Depreciation | 3,277 | 3,277 |
| Examination fee | 1,500 | - |
| General expenses | 1,334 | 1,163 |
| Gifts & entertainment | - | 50 |
| Honorarium | 1,800 | 850 |
| Legal & professional fees | 24,585 | 689 |
| Maintenance of computers | 62,966 | 23,266 |
| Maintenance of premises | 1,663 | - |
| Medical fee | 316 | 724 |
| Office refreshments | 207 | 476 |
| Office supplies | 5,686 | 1,445 |
| Postage & courier | 4,864 | 50 |
| Printing | 1,522 | 1,971 |
| Provident fund contributions | 5,609 | 4,729 |
| Publications | 51 | 55 |
| Rental of premises | 28,267 | - |
| Retreat expenses | 2,751 | - |
| Salary | 40,510 | 29,482 |
| Telecommunications | 1,655 | 700 |
| Transport & travelling Utilities | 2,839 682 | 783 - |
| | 194,810 | 71,775 |
| | | |
| EXCESS OF INCOME OVER EXPENDITURE | 344,330 | 170,888 |
| | ====== | ====== |

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

BALANCE SHEET AS AT 31 MARCH 2003

| | Note | 2003 \$ | 2002 \$ |
|---|------|------------------|--------------------|
| ASSETS Non-current asset | | | |
| Office equipment | 4 | 3,278 | |
| Current assets Prepayments & deposits Interest receivable | | 7,225 1.988 | - 1,917 |
| Fixed deposits | | 414,999 | 410,149 |
| Cash & bank balances | | 540,935 | 202,823 |
| | | 965,147 | 614,889 |
| Total assets | | 968,425 | 621,444 |
| | | ====== | ====== |
| FUND AND LIABILITIES Accumulated funds | | | |
| Balance at beginning of year Surplus for the year | | 344,330 | 275,268 170,888 |
| Balance at end of year | | | 446,156 |
| Current liabilities | | | |
| Advance fees received Accrued expenses | | | 164,031 11,257 |
| | | | 175,288 |
| | | | |
| Total fund and liabilities | | 968,425 ===== | 621,444 |

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

NOTES TO FINANCIAL STATEMENTS - 31 MARCH 2003

GENERAL

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

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

At 31 March 2003, the Council had 2 employees (2002:2).

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of accounting

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

(b) Income

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

(c) Depreciation

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

3. INCOME TAX

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

NOTES TO FINANCIAL STATEMENTS - 31 MARCH 2003

4. **OFFICE EQUIPMENT**

| | \$ |
|--|----------------|
| Cost At I April 2002 and at 31 March 2003 | 9,832 ===== |
| Accumulated depreciation At 1 April 2002 Depreciation charge for the year | 3,277 3,277 |
| At 31 March 2003 | 6,554 ===== |
| Depreciation charge for 2002 | 3,277 ===== |
| Net book value At 31 March 2003 | 3,278 ===== |
| At 31 March 2002 | 6,555 ===== |

DENTISTS REGISTER 2002

| Year | Graduate Dentists | Practitioners Without Formal Dental Training* | Former Dental Therapists** | Total |
|------|----------------------|---|-------------------------------|-------|
| 1998 | 914 | 36 | 31 | 981 |
| 1999 | 942 | 35 | 55 | 1028 |
| 2000 | 1,028 | 35 | 55 | 1,118 |
| 2001 | 1,086 | 31 | 55 | 1,172 |
| 2002 | 1,135 | 31 | 55 | 1,221 |

- Practitioners without formal dental training but were grand-parented as "registered dentist" pursuant to section 5(e) of the Registration of Dentists Ordinance 1948.
- ** Includes 24 dental therapists grand-parented as Division II dentists on 15 October 1999 pursuant to section 65(4)(c) of the Dentists Act 1999. With this grand-parenting exercise, the provisional register, of dental therapists, was thereby closed.

DENTISTS BY QUALIFICATIONS

| Qualifications | 1998 | 1999 | 2000 | 2001 | 2002 |
|---|------|------|-------|-------|-------|
| Graduates with Singapore dental degree/diploma – 14(1)(a) | 804 | 824 | 875 | 908 | 941 |
| Graduates with dental degrees listed in the Schedule of the Dentists Act -14(1)(b) | 103 | 96 | 129 | 151 | 165 |
| Graduates with degree not listed in the Schedule of the Dentists Act and are registered for teaching, research or postgraduate study – 14(1)(d) | 5 | 17 | 19 | 17 | 16 |
| Graduates with dental degrees not listed in the Schedule of the Dentists Act and are registered after passing the Dental Board Examination | 2 | 5 | 5 | 5 | 5 |
| Graduate(s) with dental degree(s) not listed in the Schedule of the Dentists Act and are exempted from the Dental Board Examination, or given conditional registration – 14(1)(c) | 4 | 16 | 16 | 5 | 8 |
| Dentists without formal dental qualifications but were registered in 1950 – 65(4)(b) | 36 | 35 | 35 | 31 | 31 |
| Former dental therapists registered after passing the Dental Board Examination | 31 | 55 | 55 | 55 | 55 |
| Total | 981 | 1028 | 1,118 | 1,172 | 1,221 |

DENTISTS REMOVED FROM THE ACTIVE DENTISTS REGISTER

| | Total | 32 | 47 | 29 | 39 | 30 |
|---|----------------------|------|------|------|------|------|
| ıry Action | Others | | - | ı | ı | - |
| Disciplinary Action | Graduate Dentists | • | - | ı | ı | - |
| Reason for Removal ly for Cessation of tificate/ Conditional d Registration | Graduate Dentists | 1 | 3 | ဇ | 2 | ٠ |
| Reason fo | Others | 5 | 5 | 4 | | |
| Reason Did not apply for Practising Certificate/ | Graduate Dentists | 23 | 36 | 21 | 33 | 27 |
| pa | Others | 2 | | ı | 2 | 1 |
| Died | Graduate Dentists | 1 | 3 | - | 2 | 2 |
| 1 | Year | 1998 | 1999 | 2000 | 2001 | 2002 |

GRADUATE DENTISTS BY EMPLOYMENT SECTOR

| Year | Public Service | National University Of Singapore | Restructured Hospital | Private Practice | Not in Active Practice | Total |
|------|-------------------|---|--------------------------|---------------------|------------------------------|-------|
| 1998 | 103 | 25 | 52 | 698 | 36 | 914 |
| 1999 | 87 | 25 | 57 | 728 | 45 | 942 |
| 2000 | 18 | 26 | 149 | 757 | 78 | 1028 |
| 2001 | 17 | 28 | 162 | 780 | 99 | 1086 |
| 2002 | 19 | 26 | 196 | 784 | 110 | 1135 |

DISTRIBUTION OF PRIVATE DENTAL CLINICS BY POSTAL SECTOR

| Postal | Private De | ntal Clinics | Postal | Private Dental Clinics | |
|--------|--------------|--------------|--------|------------------------|--------------|
| Sector | 1st Division | 2nd Division | Sector | 1st Division | 2nd Division |
| 03xxxx | 4 | 0 | 38xxxx | 10 | 2 |
| 04xxxx | 18 | 0 | 40xxxx | 7 | 0 |
| 05xxxx | 7 | 1 | 41xxxx | 2 | 1 |
| 06xxxx | 14 | 0 | 42xxxx | 1 | 2 |
| 07xxxx | 2 | 0 | 43xxxx | 5 | 0 |
| 08xxxx | 5 | 2 | 44xxxx | 9 | 1 |
| 09xxxx | 2 | 0 | 45xxxx | 1 | 0 |
| 11xxxx | 19 | 0 | 46xxxx | 18 | 2 |
| 12xxxx | 14 | 2 | 47xxxx | 4 | 0 |
| 13xxxx | 2 | 1 | 50xxxx | 1 | 0 |
| 14xxxx | 4 | 0 | 51xxxx | 5 | 0 |
| 15xxxx | 8 | 1 | 52xxxx | 28 | 1 |
| 16xxxx | 20 | 3 | 53xxxx | 22 | 5 |
| 17xxxx | 12 | 0 | 54xxxx | 7 | 2 |
| 18xxxx | 14 | 0 | 55xxxx | 8 | 1 |
| 19xxxx | 5 | 1 | 56xxxx | 18 | 3 |
| 20xxxx | 2 | 1 | 57xxxx | 15 | 4 |
| 21xxxx | 2 | 1 | 58xxxx | 5 | 2 |
| 22xxxx | 24 | 0 | 59xxxx | 5 | 0 |
| 23xxxx | 56 | 0 | 60xxxx | 12 | 2 |
| 24xxxx | 29 | 0 | 61xxxx | 2 | 0 |
| 25xxxx | 8 | 0 | 63xxxx | 1 | 0 |
| 26xxxx | 2 | 0 | 64xxxx | 11 | 1 |
| 27xxxx | 7 | 0 | 65xxxx | 21 | 2 |
| 30xxxx | 5 | 1 | 67xxxx | 8 | 0 |
| 31xxxx | 16 | 0 | 68xxxx | 11 | 1 |
| 32xxxx | 11 | 4 | 73xxxx | 12 | 1 |
| 33xxxx | 2 | 0 | 75xxxx | 1 | 1 |
| 34xxxx | 0 | 1 | 76xxxx | 20 | 2 |
| 35xxxx | 3 | 0 | 80xxxx | 1 | 0 |
| 36xxxx | 1 | 0 | 81xxxx | 1 | 0 |
| 37xxxx | 1 | 0 | | | |
| | | | Total | 589 | 55 |