

Objective

The data for Singapore utilities sector provides information on the utilities sector for studying the structure and performance of the sector. The data are also used for the compilation of national accounts, input-output tables and other related studies. In addition, the results are used by policy makers, researchers, the business community and other interested users in their work.

Scope and Coverage

The data covers establishments engaged in the utilities sector. Individual self-employed persons who are not registered with the Accounting & Corporate Regulatory Authority (ACRA), such as own account workers are excluded.

Data Estimation

A register-based approach was adopted covering all firms in the utilities sector primarily through administrative data sources. About 200 firms were surveyed for their detailed financial information not available from administrative data. The responding firms represented approximately 92% of the total operating revenue of all firms selected for the survey.

Year of Reference

The reference period is the calendar year. However, for establishments whose accounting year differed from the calendar year, they were asked to report according to the accounting or financial year covering the major part of the calendar year.

Type of Business Activity

Type of business activity refers to the principal activity undertaken by the establishment. The principal activity is defined as the one in which the establishment devotes most of its resources or from which it derives most of its income. The classification of the principal activity of the establishment is based on the “Singapore Standard Industrial Classification, 2025”.

DEFINITION OF TERMS

Depreciation	Refers to the value, at current replacement cost, of reproducible fixed assets such as buildings, plants and machinery used during a period of time as a result of normal wear and tear, foreseen obsolescence and the normal rate of accidental damage.
Establishment	Defined as a business or organisation unit engaged in one activity and operating in a single location. Thus, for a multi-activity firm or organisation, units engaged in separate activities in the same location constitute distinct establishments. Similarly, each branch of a multi-branch organisation at a different location is conceptually a different establishment.
Operating Expenditure	Refers to all expenditure incurred by the establishment in its business, with adjustment for changes in inventory. It includes remuneration, purchases, indirect taxes, work given out, rental and maintenance of machinery and equipment, legal, accounting and other professional services, rental and maintenance of premises, depreciation, utilities, advertisement, entertainment, tele-communications, freight charges and other expenses that are connected with the establishment's operation.
Operating Revenue	Refers to income earned from business operations within the utilities sector, i.e. income from supply or resale of utilities (e.g. electricity, gas, water), resale of goods other than utilities (e.g. recycled materials), provision of environmental health services which includes treatment and disposal of waste.
Operating Surplus	Refers to the amount of operating revenue less operating expenditure plus depreciation of fixed assets.
Profitability Ratio	Defined as the ratio of operating surplus to operating revenue. It shows the proportion of operating revenue that is converted to profits.
Remuneration	<p>Includes three components, namely, wages and salaries, employers' contribution to Central Provident Fund (CPF)/pension funds and other benefits.</p> <p><i>(i) Wages and Salaries</i></p> <p>Refers to gross emoluments paid to employees during the reference year, inclusive of commissions, bonuses, overtime pay and allowances before</p>

deduction of employees' contribution to CPF or any other deduction. For proprietors or partners, the item refers to amount paid to or withdrawn by them during the year. However, this amount is not included in the analysis and tables of the report.

(ii) Employers' Contribution to CPF/Pension Funds

Refers to the net amount contributed by employers towards their employees' CPF/pension funds. It does not include the amount paid to retired employees under company pension scheme.

(iii) Other Benefits

Comprises medical benefits, cost of food, accommodation and other benefits in kind provided by employers. Allowances given to unpaid family workers are also included here.

(iv) Directors' Fee

Refers only to the amount paid to directors for attending board of directors' meetings. It does not include the fees paid to directors who are actively engaged in running the establishment.

Value Added

Comprises the value of operating surplus, remuneration and taxes (less subsidies) on production.

ANNEX - COVERAGE OF UTILITIES SECTOR

Segment	SSIC 2025	Description
Electricity, Gas, Steam and Air-Conditioning Supply	35101	Generation of electricity from non-renewable sources
	35102	Generation of electricity from renewable sources
	35103	Transmission, distribution and sale of electricity
	35200	Manufacture of gas; distribution of gaseous fuels through mains; processing of natural gas
	35300	Supply of air or water for cooling or heating purposes
	35400	Activities of brokers and agents for electric power and natural gas
Water Collection, Treatment and Supply	36000	Collection, purification and distribution of water
Sewerage	37000	Operation of sewer systems
Waste Collection, Treatment and Disposal Activities; Materials Recovery; Other Waste Management Service Activities	38100	Collection of waste
	38200	Treatment and disposal of waste
	38301	Recycling of metal waste and scrap
	38309	Recycling of non-metal waste n.e.c.
	39000	Carbon capture activities