

Glossary: Operating surplus

Statistics Explained

The **operating surplus** of an [enterprise](#) measures the difference between revenue and expenditure - i.e. the [surplus](#) or [deficit](#) - accruing from production. It is calculated before taking account of any [interest](#), rent or similar charges payable on financial or tangible non-produced assets borrowed or rented by the enterprise, or any interest, rent or similar receipts receivable on financial or tangible non-produced assets owned by the enterprise.

The details in the definition of operating surplus in national accounts (see [gross operating surplus - NA](#)) differ somewhat from the one in structural business statistics (see [gross operating surplus - SBS](#)).

Related concepts

- [Deficit](#)
- [Gross operating surplus - NA](#)
- [Gross operating surplus - SBS](#)
- [Surplus](#)

Source

- [OECD glossary of statistical terms](#)

Statistical data

- [Structural business statistics overview](#)