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Soggetti	Privatization Government business enterprises Government ownership Public goods Industrial policy Accounting Corporate Finance Macroeconomics Public Finance Public Enterprises Public-Private Enterprises Public Administration Public Sector Accounting and Audits National Government Expenditures and Related Policies: Infrastructures Other Public Investment and Capital Stock Nonprofit Organizations and Public Enterprise: General Financial Institutions and Services: General Civil service & public sector Financial reporting, financial statements Public finance & taxation Public ownership nationalization Ownership & organization of enterprises Public sector Financial statements Public investment and public-private partnerships (PPP)

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Nota di contenuto	<p>Contents; I. Introduction; II. Conceptual Issues for Defining the Public and Private Sectors; A. Can the Public Sector Be Classified According to its Functions?; B. The Concept of Ownership; C. The Concept of Control; Tables; 1. Conceptual Splitting of Private and Public Sectors; Figures; 1. Establishing Control of Another Entity for Financial Reporting Purposes; D. Could the Boundary Be Defined by Law?; Boxes; 1. When Does Government Control Exist?; III. A Framework for Defining More Precisely the Public Sector; 2. Senegal: Provisions of the 1990 Law Relating to Public Sector Enterprises A. Economic Sectors and Institutional Units B. The Public Sector: Public Corporations and General Government; Public Corporations; General Government; 2. The Public Sector; 3. Market Output and Economically Significant Prices; 4. Distinguishing Between a Public Corporation and General Government Error! Bookmark not defined.; IV. Specific Boundary Problems Related to the Public and Private Sectors; A. Joint Ventures Involving Private Companies and Public Entities; 5. Types of Joint Ventures between Public and Private Entities; B. Public Sector Leasing from the Private Sector 6. Operating Leases and Financial Leases C. Public-Private Partnerships; 7. Public-Private Partnerships-What Are They?; 8. Risks in PPP Projects; 9. IPSASB Proposals for Accounting for PPPs; D. Social Insurance Schemes; V. The Boundary Between the Public Sector and General Government; A. Extrabudgetary Funds; 10. The European Union's 50 Percent Rule; B. Autonomous Government Agencies; 2. Different Types of Autonomous Public Bodies; VI. Conclusions; 11. New Zealand: Categories of Government Agencies; References</p>
Sommario/riassunto	<p>The boundary between the public and private sectors can be defined on the basis of ownership of institutional units. Nonmarket government-owned entities and corporations that are owned or controlled by government units belong to the public sector. "Economic ownership" is more important than majority ownership. Joint ventures, public-private partnerships, and social insurance funds (including for public employees) can be unambiguously allocated to the public or private sector on the basis of international public sector accounting standards. Boundary problems within the public sector are just as acute as those between the public and private sectors, mainly because of ambiguities in distinguishing "market" from "nonmarket" activities.</p>