INDICATORs OF CONTROL
Government has the power to unilaterally appoint or remove a majority of the members of the governing body of the organization
Government has ongoing access to the assets of the organization, has the ability to direct the ongoing use of those assets, or has ongoing responsibility for losses
Government holds the majority of the voting shares or a "golden share" that confers the power to govern the financial and operating policies of the organization
Government has the unilateral power to dissolve the organization and thereby access its assets and become responsible for its obligations

Other indicators that may provide evidence of control exist when the government has the power to:

Provide significant input into the appointment of members of the governing body of the organization by appointing a majority of those members from a list of nominees provided by others or being otherwise involved in the appointment or removal of a significant number of members
Appoint or remove the CEO or other key personnel
Establish or amend the mission or mandate of the organization
Approve the business plans or budgets for the organization and require amendments, either on a net or line-by-line basis
Establish borrowing or investment limits or restrict the organization's investments
Restrict the revenue-generating capacity of the organization, notably the sources of revenue
Establish or amend the policies that the organization uses to manage, such as those relating to accounting, personnel, compensation, collective bargaining or deployment of resources