BRAZIL

FEDERAL COUNTRY

BASIC SOCIO-ECONOMIC INDICATORS

INCOME GROUP: UPPER MIDDLE INCOME

LOCAL CURRENCY: REAL (R$)

POPULATION AND GEOGRAPHY

Area: 8 515 759 km^2
Population: 209.288 million inhabitants (2017), an increase of 0.8% per year (2010-2015)
Density: 25 inhabitants / km^2
Urban population: 86.3 % of national population
Urban population growth: 1.1% (2017 vs 2016)
Capital city: Brasilia (2.14% of national population)

ECONOMIC DATA

GDP: 3 255 billion (current PPP international dollars), i.e. 15 553 dollars per inhabitant (2017)
Real GDP growth: 1.1% (2017 vs 2016)
Unemployment rate: 13.3% (2017)
Foreign direct investment, net inflows (FDI): 70 685 (BoP, current USD millions, 2017)
Gross Fixed Capital Formation (GFCF): 15.63 % of GDP (2017)
HDI: 0.759 (High), rank 79 (2017)
Poverty rate: 3.4 (2015)

MAIN FEATURES OF THE MULTI-LEVEL GOVERNANCE FRAMEWORK

Brazil is a federal republic under a presidential system (Constitution of 1988, confirmed by referendum in 1993), formed by the indissoluble Union of three autonomous levels of government (Title III): the federal (called the Union), the states and the municipal level. The constitutional provisions regulating the legal and financial frameworks are called the "Brazilian Federative Pact". It establishes the singular Brazilian case of multi-level governance in which municipalities are federal entities having their autonomous relations with both the States and the Union. The federated states and the Federal District have their own constitutions, which cannot contradict the 1988 Constitution. Neither the Union nor states' governments can prohibit actions by municipalities.

The Constitution establishes the division of powers into a flexible tri-partition. On the one hand, the Judiciary is organized at the federal level in the form of counties covering several municipalities or parts of larger municipalities. On the other hand, both the Executive and Legislative branches are organized independently in all tiers of government. The President, state governors and mayors are elected by universal suffrage as head of their respective government for four-year terms. Voting is mandatory in Brazil and elections actually take place every two years. Municipal elections for both the mayor and parliamentarians are split from state and federal elections. At federal level, the Secretary of Institutional Relations under the Office of the President (Casa Civil in Portuguese) is responsible for the general coordination of government with the National Congress. While state and municipal legislative houses are unicameral the National Congress is bi-cameral, composed of the Senate and the House of Representatives. By law, all members of the Legislative bodies, at all levels, are directly elected by the citizens through a proportional system. The 81 Senators are elected for an eight-year term, on the basis of federated state electoral districts: three senators per state. Every four years, part of the Senate is renewed. In the 2018 elections, voters elected two senators. The House of Representatives is composed of 513 members also elected on the basis of state districts. The number of representatives is calculated based on population. Thereby, 11 states have 8 MPs (mainly Northern and Center-Western regions of Brazil) while four states elect between 39 and 70 MPs (amongst which Sao Paulo elects the highest number of MPs). The heads of each executive branch are accountable to their respective legislative branches and can be impeached.

As a result of the City Statute, passed in 2001, the Ministry of Cities was created in 2003 as the coordinating body of urban policies and investment. In addition, the National Council of Cities and the National Conference of Cities were created in 2004. National Conferences are convened by the Union, with the purpose of formulating urban policies in coordination with civil society. The Council of Cities is the permanent collegial advisory body of the Ministry of Cities contributing to inclusive multi-level policy making, implementation and monitoring of the National Policy for Urban Development. Both state and municipal councils of cities were also created via specific law. In 2017, the 6th National Conference of Cities were postponed to 2019. There are similar structures promoting social participation on different issues such as Public Safety or Water and Sanitation. Lastly, the National Council for Fiscal Policy (CONFAZ) is a specific coordination mechanism between the Union and the States/federal district governments.

TERRITORIAL ORGANISATION

2017	MUNICIPAL LEVEL	INTERMEDIATE LEVEL	REGIONAL OR STATE LEVEL	TOTAL NUMBER OF SNGS
	Municipality *(Municipio)*		26 Federated States *(Estados Federados)* 1 Federal District *(Distrito Federal)*	
	Average municipal size: 37 574 inhabitants			
	5 570		**27**	**5 597**

OVERALL DESCRIPTION. Brazil is formed by the union of 26 federal states, the Federal District and 5 570 municipalities. According to the federal pact, there is no hierarchy between these federal entities. The Federal District cannot be divided into municipalities and has characteristics common to both states and municipalities. It is structured into administrative regions. The country is further divided into five administrative regions (North, Northeast, Center-West, Southeast and South). In addition, the island of Fernando de Noronha is the unique State district under the supervision of the State of Pernambuco. Lastly, the Union is responsible for the demarcation and protection of both indigenous and quilombos heritage land.

MUNICIPALITIES. Municipalities are endowed with legal personality and some administrative autonomy, being the smallest autonomous units of the Federation. The 2001 City Statute provides guidelines for municipal governments and all stakeholders to promote the social function of land, integrated territorial planning and the democratic management of the city. In 2013, 5 new municipalities were created. Since 2018, a draft bill renewing the procedure for the creation, merger and dismemberment of municipalities is awaiting final approval of the National Congress. There are great discrepancies in geographical and population sizes. In 2018, 57% of the Brazilian population lived in 5.7% of the municipalities, which are those with more than 100,000 inhabitants. In 2018, 17 municipalities had more than 1 million inhabitants.

INTER-MUNICIPAL COOPERATION. In addition to the City statute, a series of institutional reforms led to the legal framework encouraging integrated planning at both city and state level. To do so, inter-municipal (public) consortia were established by Federal Law Nº11.107/2005 as voluntary institutional arrangements formed by more than one federation entity for the purpose of carrying out “public functions of common interest”. There are 491 Public consortia in 2018, some adopting an inter-federative status.

STATES AND FEDERAL DISTRICT. The levels of regional inequalities in Brazil are among the highest in the world, although it has decreased in the recent decades. In 2017, the HDI within states ranged from 0.850 (very high) in the Federal District to 0.683 (medium) in Alagoas. Four states appear with medium HDI, 20 states rank high and three rank very high. The Federal District and the states of Rio de Janeiro and São Paulo are the most densely populated, while the least densely populated states are Roraima, the Amazonas and Mato Grosso.
Moreover, the 2015 Metropolis statute provides Constitutional regulations for the creation by State governments of Metropolitan Areas. After formal creation, the Metropolitan Areas have a period of three years to formulate an integrated urban development plan (PDUI). In 2018, there are 69 metropolitan regions formally established by law, being Paraiba the state with bigger number of metropolitan regions (12), followed by Santa Catarina (9) and Alagoas (8). In 2018, most of Metropolitan Areas do not have a consolidated governance structure and were not able to formulate their PDUI leading to an extension of the PDUI formulation to a five-year period. The Union is responsible for establishing the three integrated development regions which are metropolitan regions overlapping state boundaries. The Union also guarantees the participation of civil society in the governance structure of metropolitan areas.

SUBNATIONAL GOVERNMENT RESPONSIBILITIES

The State Constitutions and Municipal Organic Laws detail the competences for their respective jurisdictions within the overarching framework set by the 1998 Constitution. The Union is exclusively in charge of functions regarding the national interest, whereas functions of local interest are exclusive competences of municipalities. The States are responsible for public functions of regional interest, which include functions that cannot be undertaken by municipalities and those delegated by the Union. These may include transportation, water management or public order and safety. Lastly, there are functions of common interest which are shared between all levels of government, such as health care, education, social security, welfare, agriculture and food distribution, sanitation and housing. The City Statute expands constitutional regulations on urban policy. A series of federal laws build on the City Statute for better provision of services (e.g. public private partnerships and the national sanitation policy (Federal Laws No. 11.079 and 11.445 of 2004 and 2007)). Since 2015, the Metropolitan statute clarifies the assignment of shared responsibilities of common interest between cities and states under a coordinated mechanism and provides for civil society participation in the establishment and monitoring of the PDUI.

MAIN RESPONSIBILITY SECTORS AND SUB-SECTORS

	STATES	MUNICIPAL LEVEL (GENERAL SCHEME)
1. General public services	Administration and operation of general services; Operation and maintenance of public buildings and facilities; Administrative services	Administration and operation of general services; Operation and maintenance of public buildings and facilities; Administrative services
2. Public order and safety	Administration and command of military police and fire-fighters; Civil police operations, administration of the prison system (when delegated by federal law); Road traffic control	Municipal police; Emergency services (shared)
3. Economic affairs /transports	Agriculture and rural development; Regional economic development and support to local enterprises and entrepreneurship; Regional tourism; Ports; Management and maintenance of state highways and roads; Management of inter-municipal transport	Maintenance of urban roads; Urban transport; Local tourism; Maintenance of building projects
4. Environmental protection	Environmental licensing (shared); Environmental education (shared); Protection, preservation and restoration of regional natural resources	Environmental licensing (shared); Environmental education (shared); Protection and preservation of fauna and flora; Parks and green areas in municipalities; Waste collection and disposal
5. Housing and community amenities	Supply and treatment of water and basic sanitation; Energy production (when delegated by federal government); Metropolitan land use planning; Housing construction and settlement upgrading (shared)	Public lighting; Street maintenance and urban paving, street cleaning; Urban development and land use planning; Housing construction and settlement upgrading (shared)
6. Health	Hospital services; Preventive healthcare; Secondary and tertiary health services	Basic health care and service delivery, Operation and administration of health posts (shared within the Unified System of Health)
7. Recreation, culture & religion	Regional museums; Libraries, Cultural activities and preservation of heritage	Sports facilities; Libraries; Municipal museums; Support to cultural activities of communities; Municipal exhibitions; Theatre and music production
8. Education	Secondary and higher education; Support to municipal administration of basic education	Administration of kindergartens; pre-schools and basic education
9. Social protection	Social Protection; Support municipal provision of care services	Municipal Social Assistance Policy as an integral part of the Single System of Social Assistance (SUAS)

SUBNATIONAL, STATE AND LOCAL GOVERNMENT FINANCE

Scope of fiscal data: 26 Federated States; the Federal District of Brasilia and 5 570 municipalities.	SNA 2008	Availability of fiscal data: **High**	Quality/reliability of fiscal data : **High**

BRAZIL

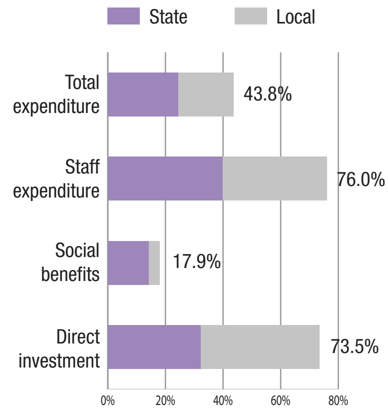
FEDERAL COUNTRY

GENERAL INTRODUCTION. The 1988 Constitution defines the Federal Pact or Fiscal Federalism by specifying tax powers (art. 145 to 162) of all the entities of the Federation and their respective mandatory spending assignments (art 21 to 32). It is largely asymmetric. In the nineties, Brazil adopted a Fiscal Responsibility Law to prevent states and municipalities from running excessive budget deficits. After a decade of fiscal expansion, Brazil is going through important contractor fiscal policies since 2015. In 2016, a Constitutional Amendment was approved resulting in a New Fiscal Regime within the 1988 Constitution's Transitory Constitutional Dispositions Act. It implies a twenty years' period of mitigation of the required minimum primary expenditures (e.g., health and education) and the ending of the annual balanced budget rule. In addition, the increased indebtedness levels at subnational level in the past years have led to the adoption of Complementary Laws (no. 156/16 and 159/17) with the aim of renegotiating debt repayment flows with the Union and establishing mechanisms for tax recovery of insolvent states.

SUBNATIONAL GOVERNMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

2016	DOLLARS PPP / INH.			% GDP			% SUBNATIONAL, STATE AND LOCAL GOVERNMENT EXPENDITURE		
	SNG	State	Local	SNG	State	Local	SNG	State	Local
Total expenditure	2 820	1 574	1 246	18.7%	10.4%	8.2%	100%	100%	100%
Inc. current expenditure	2 637	1 493	1 145	17.5%	9.9%	7.6%	93.5%	94.8%	91.9%
Staff expenditure	1 201	628	573	7.9%	4.2%	3.8%	42.6%	39.9%	46%
Intermediate consumption	643	254	389	4.3%	1.7%	2.6%	22.8%	16.2%	31.2%
Social expenditure	459	365	94	3.0%	2.4%	0.6%	16.3%	23.2%	7.5%
Subsidies and current transfers	134	66	68	0.9%	0.4%	0.4%	4.7%	4.2%	5.4%
Financial charges	200	179	21	1.3%	1.2%	0.1%	7.1%	11.4%	1.7%
Others									
Incl. capital expenditure	183	82	101	1.2%	0.5%	0.7%	6.5%	5.2%	8.1%
Capital transfers	19	10	9	0.1%	0.1%	0.1%	0.7%	0.6%	0.7%
Direct investment (or GFCF)	165	72	92	1.1%	0.5%	0.6%	5.8%	4.6%	7.4%

% GENERAL GOVERNMENT EXPENDITURE (SAME EXPENDITURE CATEGORY)



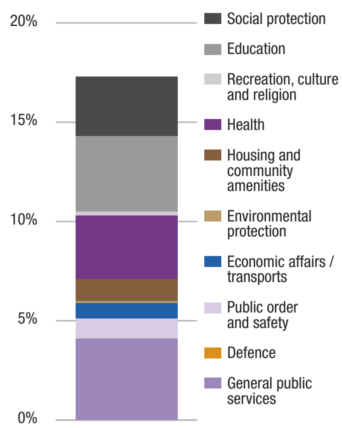
EXPENDITURE. In Brazil, subnational governments account for 44% of total public spending, above world average. Both states and municipalities are important social and economic actors accounting for a large share of public spending (respectively 24.4% and 19.3%). Yet, public budget is mainly devoted to compulsory expenditure. In 2016, current expenditures accounted for about 93.5% of total expenditure, largely consisting of public servants and employee compensation expenses (42.6%). Moreover, social expenditure represents the second-larger share of state government expenses (23.2% of state expenditures) whereas municipalities assign 31.2% of their spending to intermediate consumption. In 2016, the federal government adopted a current expenditure ceiling that entails the progressive reduction to 5% in federal current spending as a share of GDP over a decade.

DIRECT INVESTMENT. In contrast, only 6.5% of subnational governments' budgets were earmarked for capital investment in FY 2016, the lowest percentage in eleven years. Nonetheless, SNG direct investment represented three quarters of public investment in the country. Over the last decade, many government investment initiatives have been launched to address the infrastructure gap, however this still remains high. Over the past two decades, public investment has been considerably below the Latin American Countries (LAC) and income group averages resulting in much lower capital stock as of 2016. In 2016, subnational public investment accounted for 1 % of the GDP.

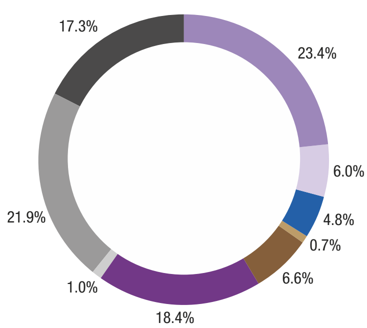
SUBNATIONAL GOVERNMENT EXPENDITURE BY FUNCTIONAL CLASSIFICATION – COFOG

	% GDP			% SUBNATIONAL, STATE AND LOCAL GOVERNMENT		
	SNG	State	Local	SNG	State	Local
Total expenditure	17.3%	9.2%	8.1%	100%	100%	100%
1. General public services	4.1%	2.4%	1.6%	23.4%	26%	20.3%
2. Defence						
3. Security and public order	1.0%	1%	0%	6.0%	10.8%	0.5%
4. Economic affairs / transports	0.8%	0.5%	0.3%	4.8%	5.8%	3.6%
5. Environmental protection	0.1%	0.1%	0.1%	0.7%	0.7%	0.8%
6. Housing and community amenities	1.1%	0.2%	1.0%	6.6%	1.7%	12.2%
7. Health	3.2%	1.2%	2.0%	18.4%	13.3%	24.3%
8. Recreation, culture and religion	0.2%	0.0%	0.1%	1.0%	0.5%	1.5%
9. Education	3.8%	1.6%	2.2%	21.9%	17.7%	26.6%
10. Social protection	3.0%	2.2%	0.8%	17.3%	23.6%	10.1%

SNG EXPENDITURE AS A % GDP



% OF TOTAL SNG EXPENDITURE

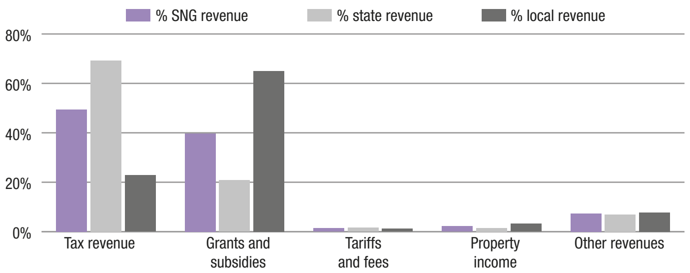


In FY 2016, expenditure incurred at the subnational level corresponds to 17.3% of the GDP. For States, the largest expenditure lines were general public services (26% of total subnational public spending), social protection (23.6%) and education (17.7%). Municipal spending reflects the distribution of responsibilities of the municipalities: education (26.6%), health (24.3%) and general public services (20.3%). At municipal level, expenditure on housing and community amenities represents 76.7% of public expenditure of the same category, while at state level expenditure on security and order accounts for 85.4% of public spending of the same category. The provision of general public services was the main economic activity of Brasilia (the Federal District) and of 48.9% of municipalities of which 56% are located in the North-West region. Spending in defence expenditures is negligible, as it is mainly an area of responsibility of the Federal Government.

SUBNATIONAL GOVERNMENT REVENUE BY CATEGORY

2016	% GDP			% GENERAL GOVERNMENT (SAME REVENUE CATEGORY)		
	SNG	State	Local	SNG	State	Local
Total revenue	**20.3%**	11.7%	8.7%	58.6%	33.6%	25.0%
Tax revenue	**10.0%**	8.1%	2.0%	44.0%	35.3%	8.7%
Grants and subsidies	**8.1%**	2.4%	5.6%			
Tariffs and fees	**0.3%**	0.2%	0.1%			
Property income	**0.4%**	0.2%	0.3%			
Other revenues	**1.5%**	0.8%	0.7%			

% SUBNATIONAL, STATE AND LOCAL GOVERNMENT REVENUE



OVERALL DESCRIPTION. In total, tax and other own-source revenues represent 60% of SNG total revenue (78% for states and 34% for municipalities), while 40% of subnational revenues are transferred resources. Most of the Brazilian municipalities are highly dependent on the States and the Federal Government's transfers. The Union transfers resources to the States and Municipalities and the States transfer resources to the Municipalities. Grants and Subsidies represent approximately 65% of the total resources available to municipalities. Intergovernmental transfers to municipalities grew by 16% over the period 2013 - 2016. Transferred funds are often earmarked. Revenue earmarking is a mechanism provided by the Federal Constitution created to ensure that each level of governments invest a minimum amount of the public budget in priority sectors, such as health and education.

With respect to own-source revenues, the "federative pact" is a principle which has always been invoked but has never really been formulated as such. It is based on the detailed text of the Constitution regarding the tax system, in which exclusive powers of taxation are assigned to each of the three spheres of government: specifically, important indirect taxes are assigned to the subnational levels of government. The constitutional text details a series of basic rules for the collection of subnational taxes, which ensure great autonomy for the levels of government addressed. It does the same with regards to the constitutional distribution of taxes, even specifying the percentages applicable, the limitations of the use of the resources in question, and in some cases detailed criteria for their apportionment.

TAX REVENUE. In 2016, subnational tax corresponded to 10% of GDP, of which 8.1% corresponded to state-levied taxes and 0.9% to taxes collected at the municipal level. Over the period 2013-2016 the Brazilian municipalities experienced a significant growth of 19% in the collection of their own revenues. States and municipal own-revenue collection have grown less than inflation since 2014 as a result of the economic crisis and the deepening of inter-state fiscal competition, which led to an increase in state revenue waivers. At the state level, most of the revenue is collected through a Tax on the Circulation of Goods (ICMS) – similar to VAT – which represents 82% of states' tax revenue. States also collect a Tax on the Ownership of Motor Vehicles (IPVA) and a Tax on Transmission "*Causa Mortis*" and Donation (ITCMD). At the municipal level, three main taxes are collected: The Tax on Service of Any Nature, (Brazilian acronym, ISS), the Tax on Urban Property and Land (IPTU)and the Tax on the Inter-Real Transmission of Goods and Real Estate and related rights (ITBI), in addition to fees and contributions.

There has been a debate on an overall fiscal reform within the Brazilian National Congress for years. One of the proposals is the implementation of a pure tax on consumption, which would mean not burdening exports and investments and could be distributed according to the so-called destination principle. A similar reform was implemented regarding the Tax on Service collected by Municipalities, but is currently interrupted by a preliminary injunction of the Federal Supreme Court.

GRANTS AND SUBSIDIES. Grants and subsidies can be divided into two main types: compulsory transfers and voluntary transfers. The 1988 Federal Constitution implemented major reforms with a tax assignment clearly defined in its text along with a formula-based granting system. Accordingly, most grants are shared according to non-discretionary constitutional rules. In FY 2017, for instance, 94% of the grants received by the states were compulsory, and only 6% were discretionary voluntary transfers.

Voluntary transfers are the financial resources passed on by the Union to the States, Federal District and Municipalities as a result of the conclusion of agreements, adjustments or other similar instruments whose purpose is to carry out works and / or services of common interest. Such transfers also take the form of cooperation aid or financial assistance which does not derive from legal or constitutional mandates nor from those destined to the Unified Health System.

Compulsory transfers are determined by the Constitution. Theses Constitutional Financing Funds constitute the portion of the federal revenues collected by the Union and passed on to the States, the Federal District and the Municipalities. The apportionment of income from tax collection among the federated entities represents a fundamental mechanism to alleviate regional inequalities, in the search to promote the socioeconomic balance between States and Municipalities. Among the main transfers of the Union to the States, the Federal District and the Municipalities provided for in the Constitution are: The Participation Fund of the States and the Federal District (FPE); the Municipal Participation Fund (FPM); the Export Compensation Fund for Industrialized Products (FPEX); the Fund for the Maintenance and Development of Basic Education and the Appreciation of Education Professionals (Fundeb); and the Tax on Rural Territorial Property (ITR). In 2016, these transfers accounted for more than three quarters of the municipal budgets in 82% of cases. In the period from 2013 to 2016, intergovernmental transfers to municipalities grew by 16%.

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Three Regional Financing Funds are provided for in the Constitution (article 159) which states that 3% of the inflow of income taxes (IR) and tax on industrialized goods (IPI) are intended to support the private sectors of the North, Northeast and Midwest (including municipalities of the state of Minas Gerais and Santa Catarina) administrative regions. The administration of the funds is under the Ministry of National Integration while operations are managed by Regional Deliberative Councils of Superintendence and Regional Banks.

OTHER REVENUES. In FY 2016, tariffs and fees corresponded to 1.4% of subnational revenues, making up 1.6% of states' and 1.2% of municipal budgets, respectively. Fees may be created by the three spheres of government. At the municipal level, the most important fees comprise license fees, charges related to public lighting and cleaning fees. In 2016, states also received royalties coming from the exploitation of natural resources (oil – including pre-salt-, gas, minerals and water). In addition, both states and municipalities received return on investment, rents and dividends paid on public properties and state-controlled companies.

SUBNATIONAL GOVERNMENT FISCAL RULES AND DEBT

	DOLLARS PPP/INH.			% GDP			% GENERAL GOVERNMENT DEBT			% SNG DEBT		
	SNG	State	Local	SNG	State	Local	SNG	State	Local	SNG	State	Local
Total outstanding debt	**1 884**	1 722	163	**12.5%**	11.4%	1.1%	**17.8%**	16.3%	1.5%	**100%**	91,4%	8,6%
Financial debt*	1 884	1 722	163	12.5%	11.4%	1.1%	17.8%	16.3%	1.5%	100%	91,4%	8,6%

* Currency and deposits, loans and bonds

FISCAL RULES. The Federal Constitution of 1988 establishes a fiscal "golden rule", prohibiting funding current expenditures with borrowed resources. After several defaults by subnational governments and debt renegotiations through the 80's and 90's, the federal government created a system of debt control in which, on the one hand, SNGs have to commit to a Fiscal Adjustment Program (FAP) in the return for the bailout. On the other hand, a Fiscal Responsibility Law was enacted in 2000, in order to prevent states and municipalities from running excessive budget deficits that could threaten macro-economic stability. It introduced debt and personnel spending constraints at the state level. In 2017, the FAP was reformulated so that its goals and regulations match those of the Fiscal Responsibility Law.

DEBT. The Fiscal Responsibility Law sets nonbinding ceilings for state and municipal debt. Binding constraints regarding SNGs' borrowing were agreed individually with the federal government during the 1996-97 debt restructuring process. Until 2009, SNGs could only borrow under the FAP rules, which were made more flexible by discretionary authorizations from the federal treasury for certain states. In 2012 the federal government loosened the rating requirements for loans to SNGs. Consequently, subnational borrowing levels increased between 2009 and 2017, reaching approximately 10% of GDP for states and 1% for municipalities, although individual SNGs' debt to revenues ratios vary greatly. States make the bulk of SNG total debt, accounting for 91% of total debt stock. 23 out of 27 states are part of the FAP, which implies they negotiate their fiscal objectives annually.

SNGWOFI
World Observatory on Subnational Government Finance and Investment

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Socio-economic indicators: World Bank // UNDP // UN Desa // ILO // Brazilian Institute of Geography and Statistics (IBGE) // Institute of Apply Economy Research (IPEA).
Fiscal data: Secretary of the National Treasury // Central Bank of Brazil.
Other sources of information: Ana Luisa Fernandes and Priscilla Santana (2018) Reforms of fiscal relations in Brazil: Main issues, challenges, and reforms (draft) at 14th Annual Meeting of the Network on Fiscal Relations Across Levels of Government // Confederação Nacional de Municípios (2017) Desenvolvimento Rural Local. Coletânea Gestão Pública Municipal, vol. 1 Finanças Municipais, gestão 2017-2020 // Ter-Minassian, T., and L. de Mello (2016) Intergovernmental Fiscal Cooperation: International Experiences and Possible Lessons for Brazil, Inter-American Development Bank // OECD (2013) Territorial reviews: Brazil 2013 // Celso Santos Carvalho and Anaclaudia Rossbach (org.) (2010) The City Statute: A commentary - Cities Alliance and Ministry of Cities //