



Nils Putze & Pia Günster

# FINANCIAL REPORT - BERLIN

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**Overview**

# Maximizing Impact: Strategies for the Widespread Dissemination of Financial Reporting



This Financial Report is intended to reach **citizens** and **companies** of the **City of Berlin** at different levels.

**1**

**Publication of the report:** *LinkedIn, Twitter and Instagram*

**2**

**Press releases** to local newspapers: *Berliner Kurier, Berliner Morgenpost, Tagesspiegel*

**3**

**E-mails** to Berlin **companies**

**4**

**Collaborations with business podcasts:** *Berlin Business Podcast, Handelsblatt*

**5**

**Presentation** of the report to **universities** and **student associations**

**Your feedback is gold! Thank you!**



- **Administrative income** refers to the money or financial gains received by an individual, business, or organization, usually in exchange for providing goods, services, or investments. It includes various sources of revenue, such as salaries, wages, interest, dividends, rental income, and profits from business activities. (Budget of Berlin for the Financial years 2022/2023)
- **Expense** refers to the money or financial gains received by an individual, business, or organization, usually in exchange for providing goods, services, or investments. It includes various sources of revenue, such as salaries, wages, interest, dividends, rental income, and profits from business activities. (Senate Department for finances 2022)
- **The Gini coefficient** is a statistical measure that represents the income distribution of a society in a number between 0 and 1. The closer the value is to 1, the more unequal the income distribution, while a value close to 0 means a more even distribution (Adam Hayes, 2023).
- **Income** refers to the money or financial gains received by an individual, business, or organization, usually in exchange for providing goods, services, or investments. It includes various sources of revenue, such as salaries, wages, interest, dividends, rental income, and profits from business activities. (Law Insider, n.d.)
- **Net deficit** refers to the money or financial gains received by an individual, business, or organization, usually in exchange for providing goods, services, or investments. It includes various sources of revenue, such as salaries, wages, interest, dividends, rental income, and profits from business activities. (Law Insider, n.d.)
- **Net utilisation** refers to the net or overall use of a resource or allocation. In the context of financial reporting, it often represents the net usage or allocation of funds or resources for a specific purpose or project, after accounting for all relevant inflows and outflows. (Law Insider, n.d.)
- **The Palma index** is a statistical measure of income distribution, comparing the share of income of the richest 10% of a population with the share of the poorest 40%. It provides insights into extreme income inequality, with a high Palma index indicating a strong concentration of income among the richest compared to the poorest (David Floyd, 2022)

01

# METHODOLOGICAL NOTES





# Methodological notes

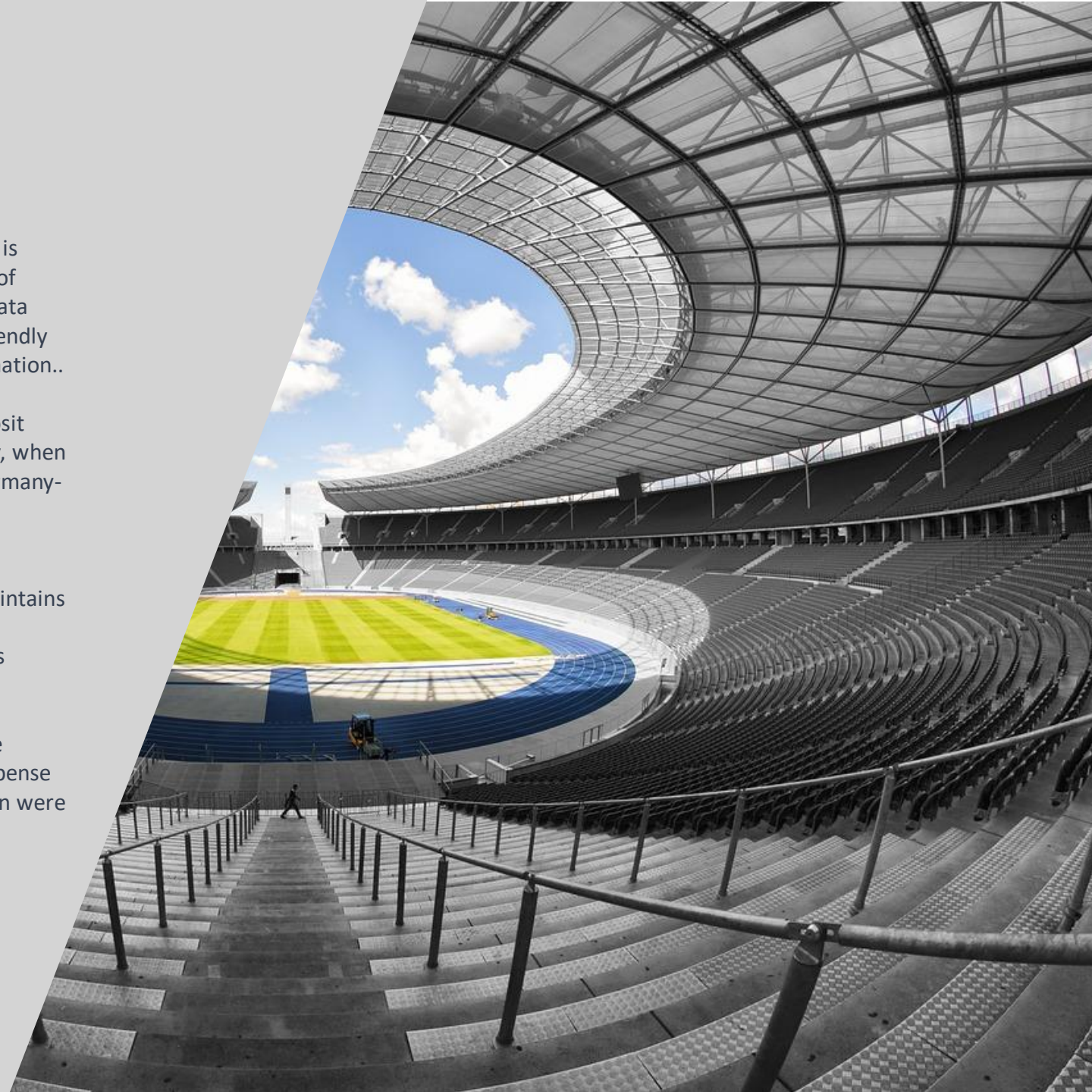
In this Popular Annual Financial Report (PAFR), all financial data is sourced directly from the City of Berlin, ensuring a high degree of accuracy and reliability. The meticulous process encompasses data collection, thorough verification, historical context, and user-friendly presentation to provide transparent, up-to-date financial information..

However, it is important to note that specific details about deposit accounts could not be located in the available data. Additionally, when considering quality of life factors, the analysis is limited to a Germany-centric perspective due to data constraints.

This exclusive reliance on firsthand data from Berlin's municipal sources guarantees that the financial information presented maintains a high standard of quality and trustworthiness. Berlin also values citizen feedback in the continuous efforts to enhance this report.

Please be aware that this report does not include a Letter of the Mayor, and the structure of Corona payments under specific expense categories could not be ascertained. Notable policies from Berlin were not found within the scope of this report.

This report is written by Pia Günster (1092029) and Nils Putze (1091908).



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# GENERAL INFORMATION





# Echoes of Time: Berlin's Journey through Highs and Lows





















Since its foundation in the 13th century, Berlin has experienced a highly varied history. Hardly any comparable metropolis has experienced such frequent and profoundly serious changes, which modified its appearance again and again. In a continuous upward development in terms of its importance, Berlin alternated between glorious eras and gloomy phases. But impressively, the city managed the transition from a torn and divided metropolis to a vital hub of Europe (Land Berlin, n.d.).

The reunification of Berlin and the end of German division were sealed in 1990 by the 2+4 Treaty, signed by the two German states and the victorious powers of World War II in Moscow on September 12. This act of international law marked not only the reunification of Germany, but also the country's full sovereignty and the end of the four-power responsibility for Berlin. The Unification Treaty between the Federal Republic of Germany and the German Democratic Republic came into force, and October 3, 1990 was celebrated as "German Unity Day" in the new capital city of Berlin. In 1994, the withdrawal of the Allies from Berlin was honored with parades and a Great Taps on Pariser Platz (Visit Berlin, n.d.).

The political importance of Berlin as the capital of Germany was underscored by the election of the first all-Berlin Senate in the Berlin House of Representatives in January 1991 and the move of the German Bundestag to the capital in June of the same year. After reunification, Berlin established itself as a cosmopolitan city of creativity. The 2006 FIFA World Cup greatly enhanced the reputation of Germany and Berlin. The city also became a stronghold of contemporary art and fashion, with events such as Berlin Fashion Week and Berlin Art Week attracting professional audiences and tourists alike. This new Berlin reflects the amazing transformation from a divided city to a vibrant center of Europe (Visit Berlin, n.d.).



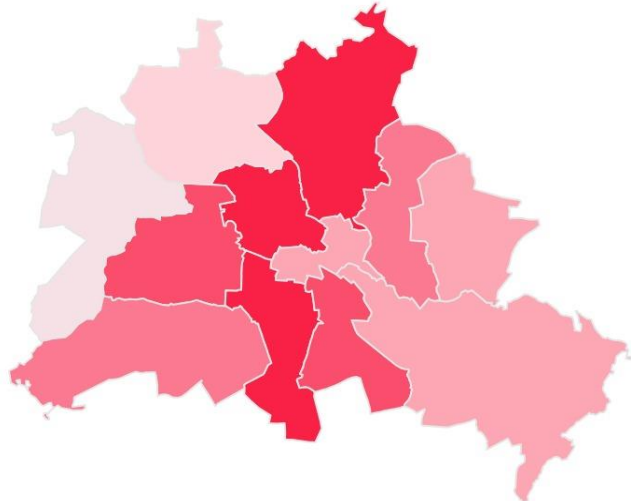
# In Focus: Berlin's Numbers and Facts

 <b>POPULATION</b>	 <b>3.755.251</b> <b>2022</b>	 <b>1.912.055</b>	 <b>1.843.196</b>
 <b>AVERAGE AGE</b>	 <b>42,9</b> <b>2019</b>	 <b>41,4</b>	 <b>43,8</b>
 <b>FOREIGN POPULATION</b>	 <b>709.085</b> <b>2019</b>		
 <b>TERRITORIAL AREA</b>	 <b>891,12 sq km</b> <b>2021</b>	 <b>12 districts</b>	 <b>Geographical data city area:</b> <b>North latitude: 52° 31' 6" East</b> <b>longitude: 13° 24' 30"</b>
 <b>POPULATION DENSITY PE PER SQ. KM</b>	 <b>4.127</b> <b>2019</b>		
 <b>EMPLOYED</b>	 <b>2.176.900</b> <b>2023</b>	 <b>195.702</b>	 <b>Average earnings at the end of 2022 were €3806 gross.</b>

# Berlin's Financial Report 2023: Building Trust through Transparency



Berlin districts 31.12.2022  
Population Berlin



- Anzahl**
- ◉ unter 250 000
  - ◉ 250 000 bis unter 270 000
  - ◉ 270 000 bis unter 290 000
  - ◉ 290 000 bis unter 310 000
  - ◉ 310 000 bis unter 330 000
  - ◉ 330 000 und mehr

*Translation:  
Unter = under  
Mehr = more*

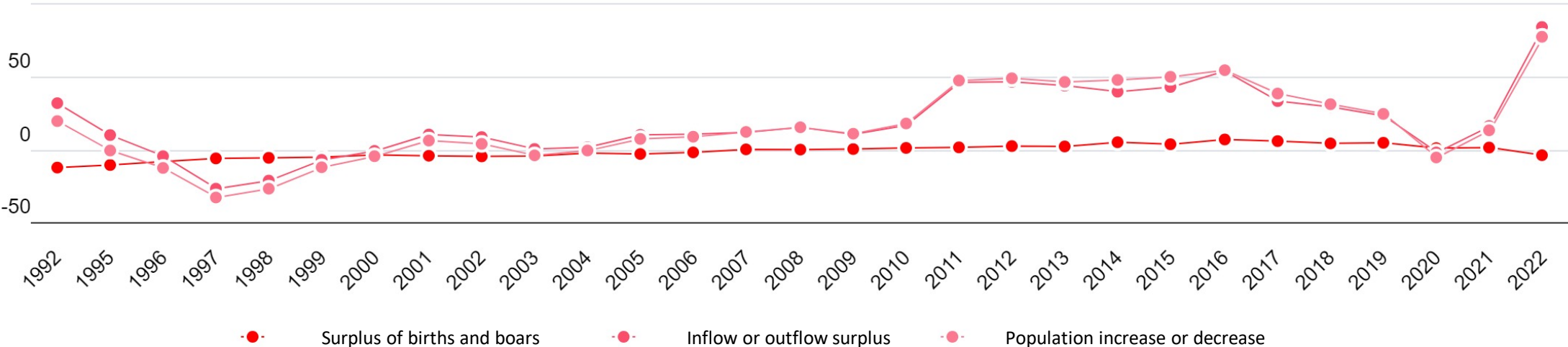
# Berlin's Population Evolution: A rising trend can be seen



1992 till 2022

## Population development in Berlin

in 1 000



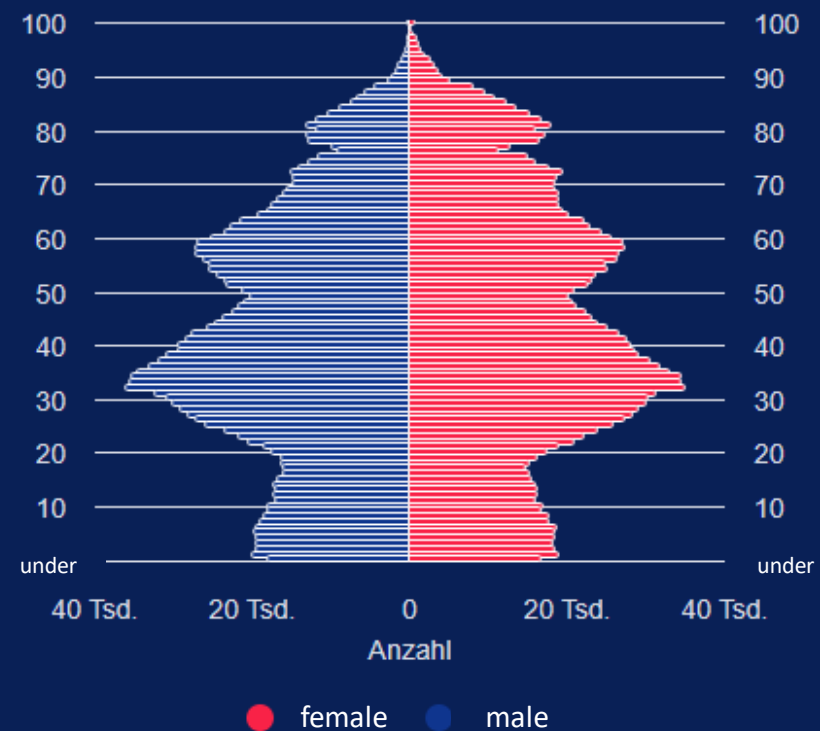


# The age distribution of Berlin in 2022

In 2022, almost 4 million people lived in Berlin. Overall, more women than men live in the capital. The average age is 42.9 years. The figure shows the age distribution of Berlin in 2022 ( Land Berlin, 2019).



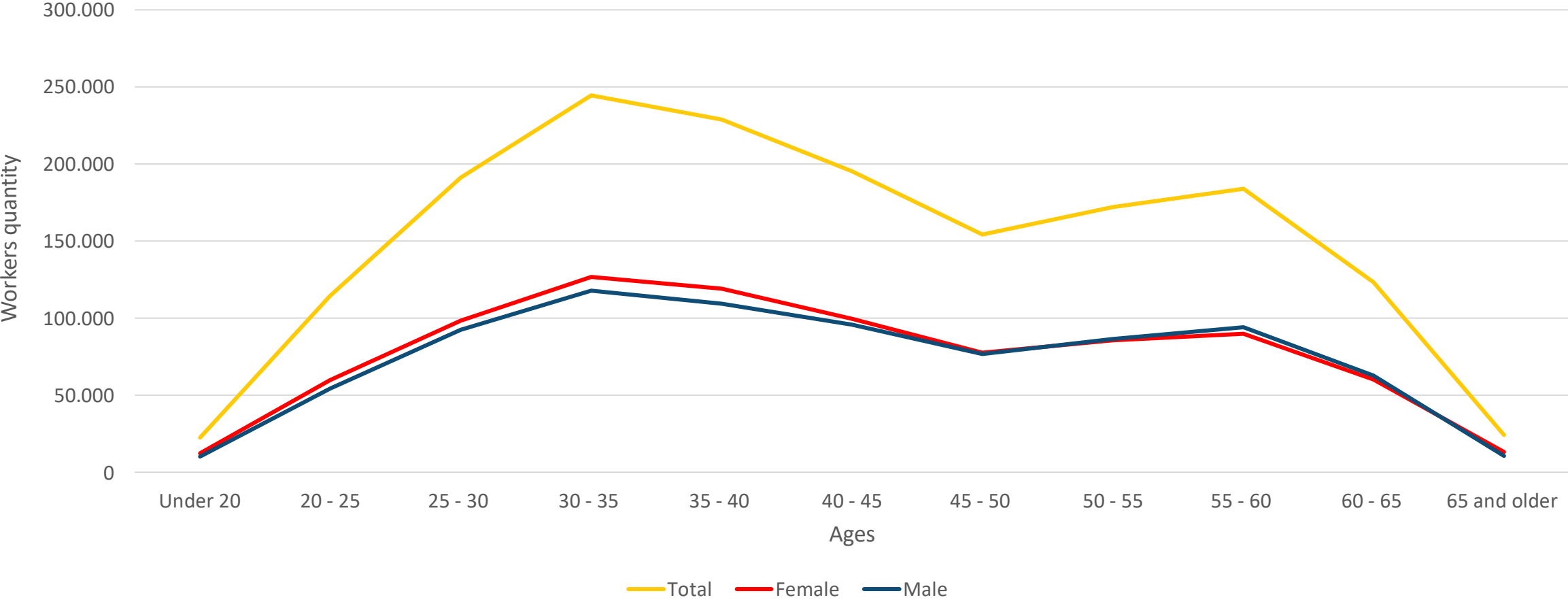
Age pyramid 2022 in Berlin



# Berlin-Based Employees Under Social Security Contributions



**i** Employees subject to social security contributions with place of work Berlin on June 30, 2022





**56** Cultural stages



**42** Universities and  
**199.593** Students  
Semester 2022/2023



**122** Registered  
museums



**834** Schools



**800** Accommodation  
establishments



Educational level  
**15th out of 16**  
Germany-wide



**83** Libraries



**2** Big football clubs






# Intellectual Capital: Berlin is home to many cultural, educational and research institutions

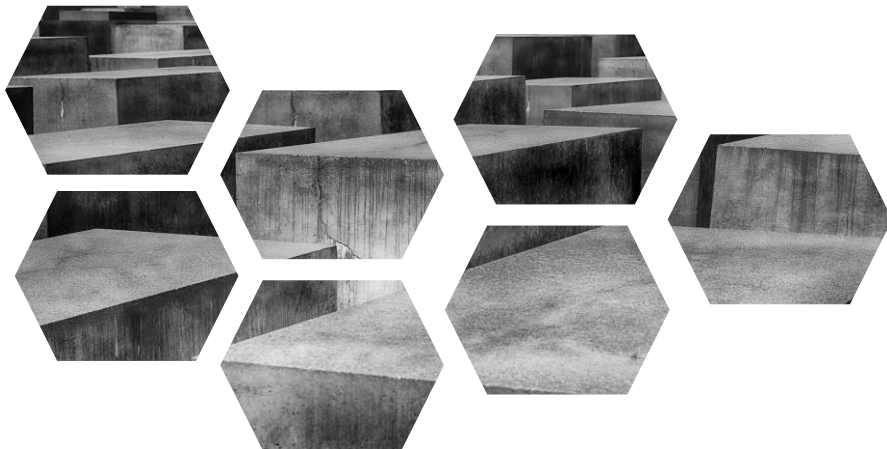
## CULTURAL INSTITUTIONS

- Theater and Dance
- Berlin Opera Foundation
- Orchestra
- Literature houses
- Interdisciplinary institutions
- Museums and institutions of fine arts
- Memorials and places of remembrance
- Libraries and archives

## BIGGEST UNIVERSITIES

- Freie Universität Berlin
- Humboldt-Universität zu Berlin
- Technische Universität Berlin
- Universität der Künste Berlin
- Charité – Universitätsmedizin Berlin

 This broad offer promotes intercultural exchange and cooperation in different scientific disciplines.





Berlin **promotes** and **offers cultural exchange** on various levels.



BERLINALE – BERLIN INTERNATIONAL FILM FESTIVAL



CRISTOPHER STREES DAY



CARNIVAL OF CULTURES BERLIN ART WEEK











BMW BERLIN - MARATHON



FESTIVAL LIGHTS



	<b>FOREST</b>		28,500 hectares
	<b>SURFACE WATER</b>		58,9 km <sup>2</sup>
	<b>AIR QUALITY</b>		Good – Fine dust value at 9.7 µg/m <sup>3</sup> <span style="background-color: yellow;">2019</span>
	<b>GAS &amp; OIL</b>		None




**IPR – Initiative Pro Recyclingpapier**

Berlin wins the award for the **most recycled paper-friendly megacity** in Germany

## Funding from the city of Berlin for a sustainable world

**Restoration of the river banks** through the establishment of water plants in the Lietzensee in harmony with the garden monument

**08/2021 – 12/2023**

**2.3 million €**

Sustainable ecological **enhancement of the natural space** Volkspark Jungfernheide in Charlottenburg-Nord

**06/2019 – 12/2023**

**2.43 million €**

Senatsverwaltung für Mobilität, Verkehr, Klimaschutz und Umwelt, n.d.

Papieratlas (n.d.)  
 Land Berlin (2023).  
 Flaticon (n.d.)  
 Land Berlin (n.d.)  
 IQ Air (n.d.)  
 VisitBerlin (n.d.).



# Branch overview of the city of Berlin



Health economy & pharmaceutical industry



Media, creative trade union



Industry



Construction industry



Service industry



Handicraft



Tourism



Trade



ICT economy Industry

Land Berlin (n.d.)  
ecosystem (2014)  
Cdz (2018)  
ptdh (2014) Tip-Berlin (n.d.)  
Pixelkult (2015) Tagesspiegel (n.d.)  
Stevepb (2014)  
Pexels (2016)  
Tagesspiegel (n.d.)

# Berlin's Major Enterprises in Focus



**56.300 Mio. € Revenue**  
**336.884 Employees**



**14.000 Mio. € Revenue**  
**1.994 Employees**



**13.970 Mio. € Revenue**  
**4.400 Employees**



**12.757 Mio. € Revenue**  
**1.498 Employees**



**Zalando SE**  
**10.344 Mio. € Revenue**  
**17.000 Employees**



**7.600 Mio. € Revenue**  
**1.331 Employees**

Die deutsche Wirtschaft (2023)  
Deutsche Bahn (n.d.)  
Total Energies (n.d.)  
Vattenfall (n.d.)  
Seife-Group (2023)  
Github (n.d.)  
Hellofresh (n.d.)

# Berlin's Unstoppable Economy: A Focus on Continuous Growth

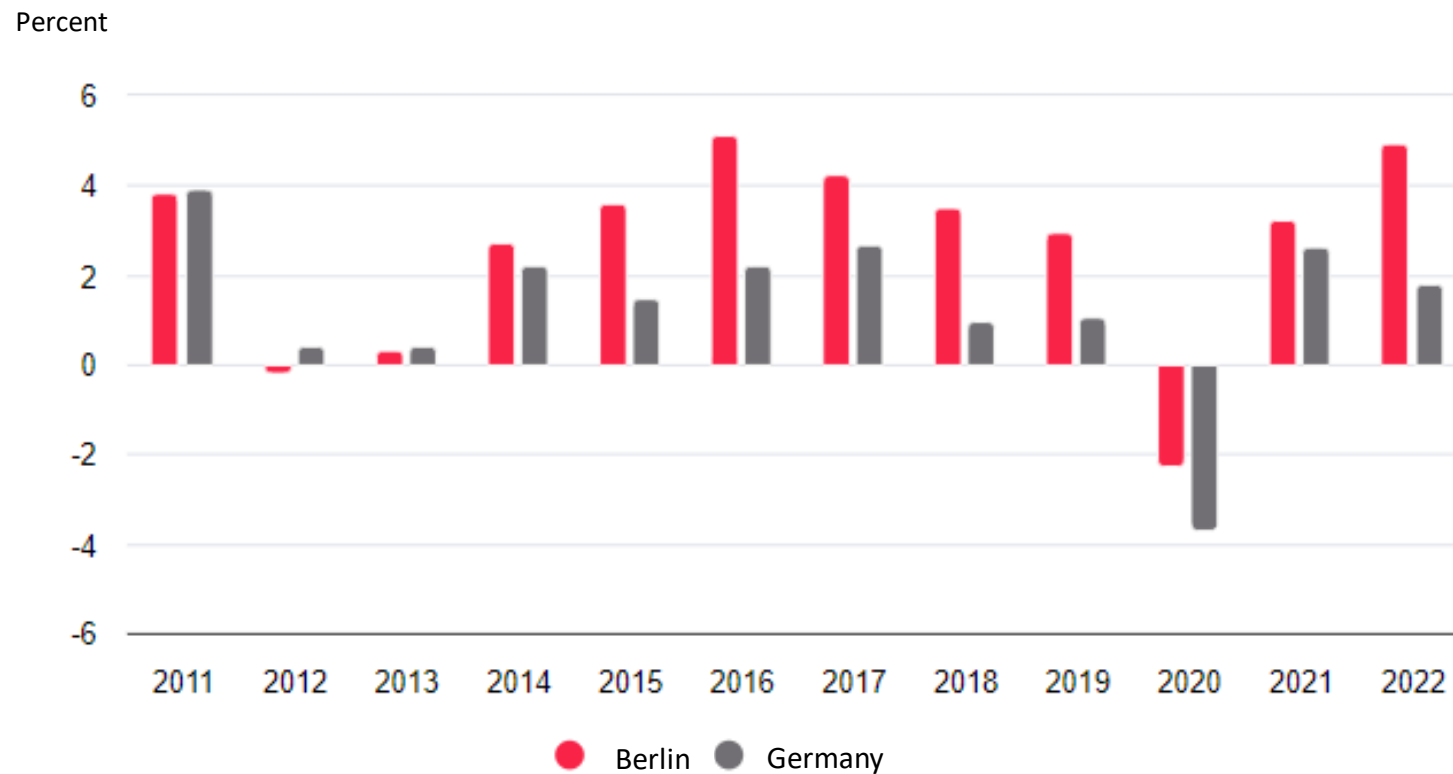
Berlin is showing sustained and remarkable momentum in terms of economic performance. In 2022, the city recorded a remarkable 4.9% increase in gross domestic product (GDP), with the previous year, 2021, already showing a recovery after a pandemic-related decline. This development marks a remarkable return of Berlin's economy to the path of sustainable growth. It is particularly encouraging that Berlin is showing above-average growth rates by national standards, both in terms of GDP and the number of people in employment. Price-adjusted GDP growth of 4.9 percent in 2022 is well above the national average. In fact, Berlin ranks second among the states in this regard, with a growth rate 1.9 percent higher than in 2019, before the outbreak of the Corona pandemic.



In Q2 2023, Berlin recorded a labor force of 2,188,400 people, an increase of 35,300 people or 1.6% compared to the same quarter last year. This positive trend in the labor market has continued since Q2 2021, although momentum has slowed recently. Compared to Q4 2022, when the labor force increased by 61,700, and Q1 2023, when it increased by 48,400, the increase in Q2 2023 was lower. On average across Germany, employment rose by 0.7% in Q2 2023, with Berlin recording the second-highest percentage increase among the federal states. This increase was due to a 30,300-person increase in employment in the service sector and a 5,100-person increase in employment in the manufacturing sector. It is noteworthy that the increase in the manufacturing sector (+2.3%) was higher than that in the service sectors (+1.6%) for the first time since the pandemic-related slump in the labor market, although in 2021 and 2022 the service sectors were the main contributors to growth.

# Change from previous year in %.Gross domestic product (price-adjusted) in Berlin and Germany

## Gross domestic product (price-adjusted) in Berlin and Germany





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# RANKINGS & POSITIONING - WELL-BEING INDICATORS



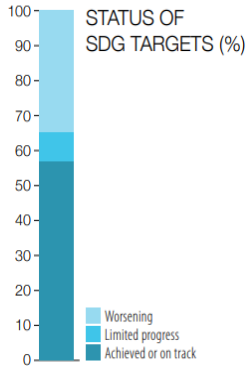
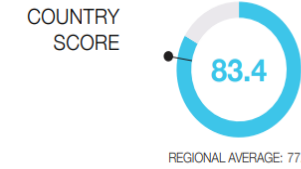
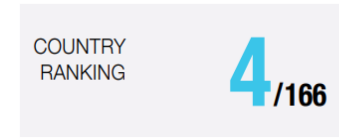
# The quality of life in Germany is very good internationally

## SDG DASHBOARDS AND TRENDS

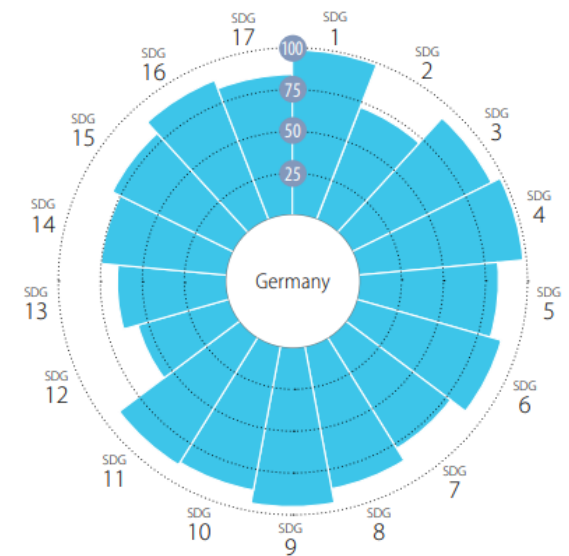


The country's efforts and progress in sustainable development rank 4th in international rankings. Germany performs particularly well in the area of clean water and sanitation. The population has access to clean water and sanitary facilities. Germany scores poorly on the criteria no poverty and reduces inequalities. In the process, the poverty headcount ratio stagnates and the poverty headcount ratio after taxes and transfers worsens. In addition, the gini coefficient and palma ratio stagnate. In general, the elderly poverty rate deteriorates. Compared to other countries, Germany performs well overall. (Sustainable Development Report, 2023)

### OVERALL PERFORMANCE



### AVERAGE PERFORMANCE BY SDG



# The quality of life in Berlin is good national



## Categories for assessing cities in Germany - Results Berlin:

A total of 81 cities in Germany were studied - (bitkom, 2023)

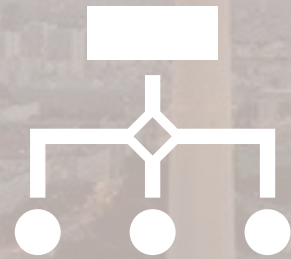
Categories	Indexvalue	Place
Administration	73,3	23
IT and Communication	70,9	24
Energy and Environment	46,5	54
Mobility	87,3	4
Society and education	77,0	35
<b>TOTAL</b>	<b>71,0</b>	<b>24</b>

According to a German study that assessed smart cities, Berlin ranked 24th in Germany, and was rated particularly poorly for energy and the environment. The criterion evaluated intelligent street lighting, energy solutions, environmental monitoring, e-vehicles, charging infrastructure, low-emission buses and other digital projects in the field of energy and the environment. Berlin scored positively in mobility. Examples of smart public transportation and sharing services were evaluated there. (bitkom, 2023)

Internationally, Berlin was named Europe's smartest city. The mobility app Mobility-as-a-Service, which combines public and private transport, was particularly praised. (Sarah Wray, 2023) It also highlighted micro-mobility and renewable energies, which have a lasting impact on the well-being of citizens. (Juniper, 2023)

04

# PUBLIC ADMINISTRATION





# Public administration groups



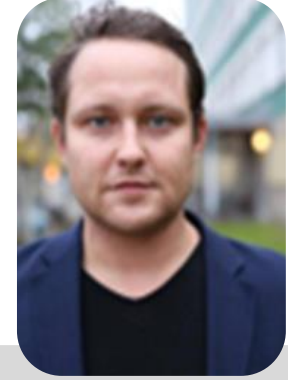
**Kai Wegner**  
The Governing Mayor of Berlin



**Franziska Giffey**  
The Mayor of Berlin



**Stefan Evers**  
The Mayor of Berlin



**Michael Ginsburg**  
Speaker of the Senate



**Florian Graf**  
Head of the Senate Chancellery/  
State Secretary for Media and the  
Metropolitan Region



**Martina Klement**  
Officer/ State Secretary for  
Digitalisation and Administrative  
Modernisation



**Florian Hauer**  
State Secretary for Federal and European  
Affairs and International Affairs,  
Plenipotentiary of the State of Berlin to  
the Federation

# Responsibility of the Administrative Group

## **Central Control, E-Government, and Personnel Commission:**

Responsible for overseeing e-government initiatives and personnel matters.

**Federal and European Affairs, and Media Policy:** Manages federal and European relations as well as media policies.

**International Affairs and Protocol:** Focuses on international relations and protocol.

**Coordination Departments and National Policy:** Responsible for coordinating various departments and handling national policy matters.

**Communication and Information:** Manages communication and information dissemination.

**ICT Control, ICT Budget, Strategic Planning, and Digitisation of the Administration (Operational Tasks):** Deals with information and communication technology, budget planning, and administrative digitization.

**Administrative Modernization and Control, and Digitization of the Administration (Development):** Focuses on modernizing administrative processes and driving development in digitization



# Structure of the Berlin administration



Senate Department for Education, Youth and Family



Senate Department for Justice and Consumer Protection



Senate Department for Finance



Senate Department for Culture and Social Cohesion



Senate Department for Science



Senate Department for Urban Development, Building and Housing



Senate Department for the Interior and Sport



Senate Department for Mobility, Transport, Climate Protection and Environment



Senate Department for Labour, Social Affairs



Senate Department for Economic Affairs, Energy and Operations



## **1. Senate Department for Education, Youth, and Family**

- Divisions: School support, legal matters, youth protection, vocational education, and family and early childhood education.

## **2. Senate Department for Finance**

- Divisions: Assets and holdings, financial policy, tax administration, and state personnel, supported by the Central Data Center for State Finance Ministers (ZDL).

## **3. Senate Department for Health, Care, Non-University Research, and Universities**

- Divisions: Health, care, non-university research, universities, and various health-related aspects.

## **4. Senate Department for the Interior and Sport**

- Divisions: State and administrative law, constitutional protection, public safety and order, and sports-related matters.

## **5. Senate Department for Labor, Social Affairs, Equal Opportunities, Integration, Diversity, and Anti-Discrimination**

- Focus on labor, social affairs, equal opportunities, integration, diversity, and anti-discrimination.

## **6. Senate Department for Justice and Consumer Protection**

- Divisions: Personnel, budget, court and law enforcement organization, legal matters, social services in the justice system, criminal law, justice in a diverse society, and consumer protection.

## **7. Senate Department for Culture and Social Cohesion**

- Divisions: Culture, engagement, democracy promotion, and religious and ideological communities.

## **8. Senate Department for Urban Development, Building, and Housing**

- Divisions: Urban planning, housing, urban renewal, and legal matters.

## **9. Senate Department for Mobility, Traffic, Climate Protection, and the Environment**

- Divisions: Environmental policy, climate protection, mobility, traffic management, and environmental protection.

## **10. Senate Department for Economics, Energy, and Business Operation**

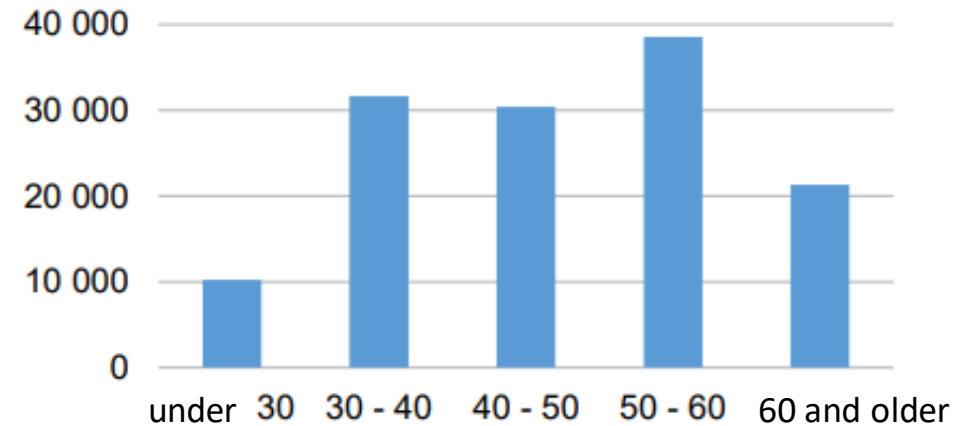
- Divisions: Economic policy, energy, digitalization, innovation, and business and structural policy.



**Gender Structure:** As of January 2023, the female workforce in Berlin accounts for 58.3%, marking a 0.2% decrease compared to the previous year. In the central administration, the number of female employees has increased by 0.9%, while in district administrations, there has been a 1.2% growth in the number of women.

**Age Structure:** The group of employees aged 50 to under 60 has decreased by 2,143 (5.3%). In other age groups, compared to 2022, the workforce statistics are as follows: a 6.6% increase in employees under 30, a 2.0% increase in the 30 to under 40 age group, a 5.4% increase in the 40 to under 50 age group, and a 4.9% increase in the 60 and older age group.

**Status Groups:** The number of civil servant employees has increased by 102, while the number of non-civil servant employees has risen by 1,584. This is reflected in the ratio between the two groups, which now stands at approximately 42% for civil servants and 58% for non-civil servants. This represents a 1% shift in favor of non-civil servant employees compared to the previous year.



Employees in the direct state service of Berlin in January 2023 by age group

05

# CONSOLIDATED FINANCIAL STATEMENTS



# Income statement and explanation of new debt

## Income/Expense Statement in mio €

	2023	2022
Income	34.453,20	<b>33.746,8</b>
Expense	36.685,70	<b>37.246,7</b>
Net lending/borrowing	-2.232,50	<b>-3.499,9</b>

## Income Statement in €

	2023	2022
Revenue from taxes and parafiscal charges and EU own resources	26.328.614.000	25.534.664.000
Administrative income, income from debt service	1.916.381.800	1.856.631.500
Revenue from allocations and grants other than for investments	5.762.559.300	5.881.454.800
Revenue from borrowings, from allocations and grants for investments, special financing revenue	3.900.193.800	5.438.776.000
Total	37.907.748.900	38.711.526.300

## Compensation of the negative financing balance

The total revenues derived from loans amounted to 4,931.3, while the expenses associated with loan repayment reached 5,390.0, resulting in a net increase in debt of -458.8.

Withdrawals from reserves aggregated to 3,379.5, with corresponding additions of 694.4, thereby yielding a net contribution of 2,685.1. Cumulatively, there was a net surplus of 6.2, primarily attributed to revenues from surpluses and allocations to offset deficits.

Reconciliations on both the revenue and expenditure fronts exhibited equilibrium. In summary, the financial deficit was covered by 2,232.5. These insights will be instrumental in the optimization of financial planning, thereby ensuring the establishment of a robust foundation for forthcoming activities.

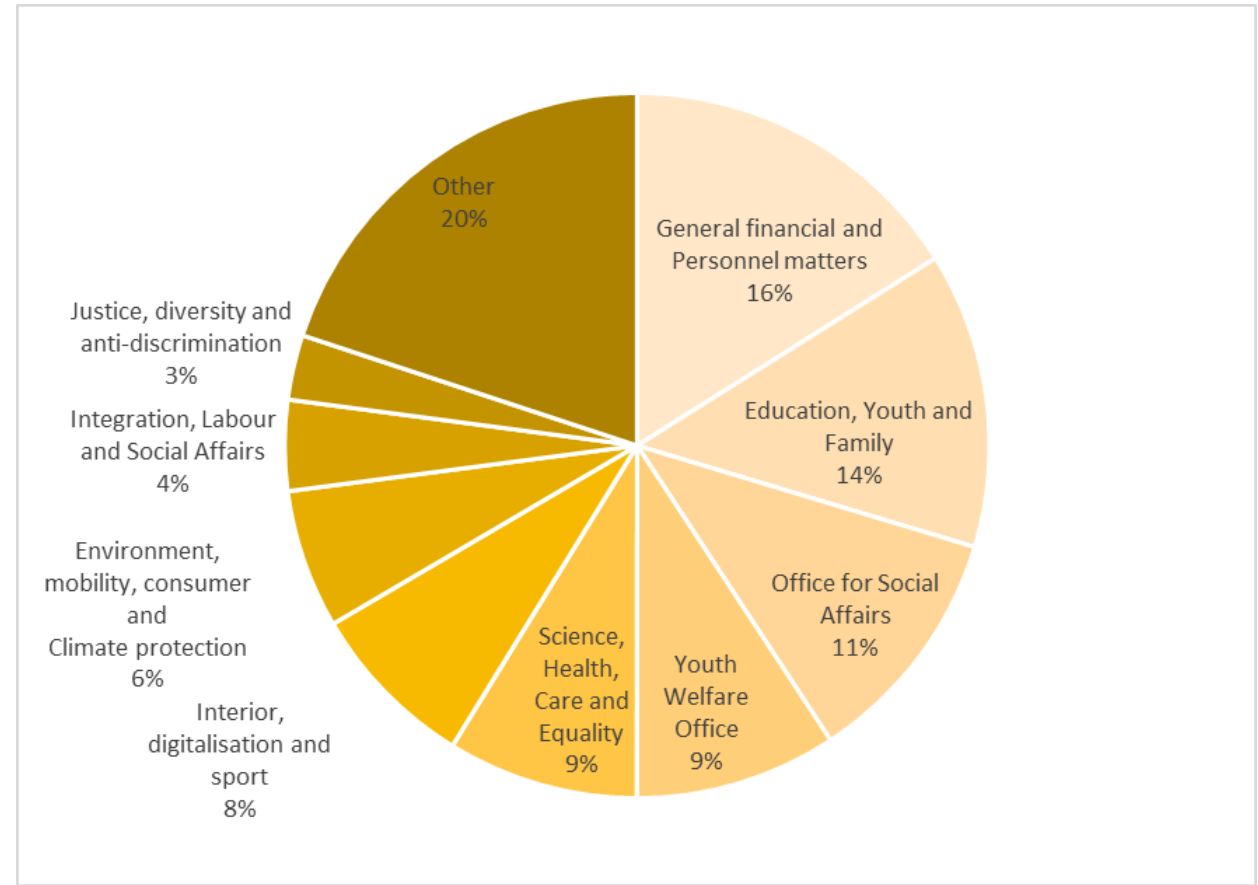
# Overview of sureties, guarantees and other indemnity obligations in € million

	Authorisation framework Budget law		Utilisation of the framework as at 31.12.2020		
	2020/2021	2022/2023	Total	Net utilisation	Portfolio of guarantee obligations (value-dated)
Commercial economy, agriculture and liberal professions: Guarantees for the commercial economy	1.200,00	1.200	360,4	235,4	125
Guarantees for employee shareholdings	2	2	0,7	0,7	0
Housing guarantees	5.500,00	5.500,00	1.246,70	487,2	759,5
Special financing	200	200	25	0	25
Berlin Brandenburg Airport GmbH	1.295,00	1.295,00	1.124,20	0	1.124,20
Banking Company Act of 05.11.2012	2	3.800,00	3.800,00	0	0
Fund share acquisition by BIH	0	0	0	0	0
Default guarantees to support start-ups	50	50	0	0	0
Guarantees for loans from third parties in the area of art and culture	399,75	399,75	186,8	0	186,8
Guarantees for loans from third parties in the area of sport	0,25	0,25	0	0	0
Deficiency guarantees to promote the acquisition of working space by artists	15	15	0	0	0
Covering the risk for scientific research institutions jointly borne by the state and the federal government and from the liability for loans to scientific research institutions	17	17	13,6	0	13,6
Transnational cooperation (Interreg)	35,8	35,8	29,7	0	29,7
Public infrastructure measures Water supply	1.400,00	1.400,00	973,6	0	973,6
Energy supply	4.600,00	4.600,00	0	0	0
Berlin Soil Fund GmbH	250	-	-	-	-



# General financial and personal matters as well as education youth and family build the biggest expense

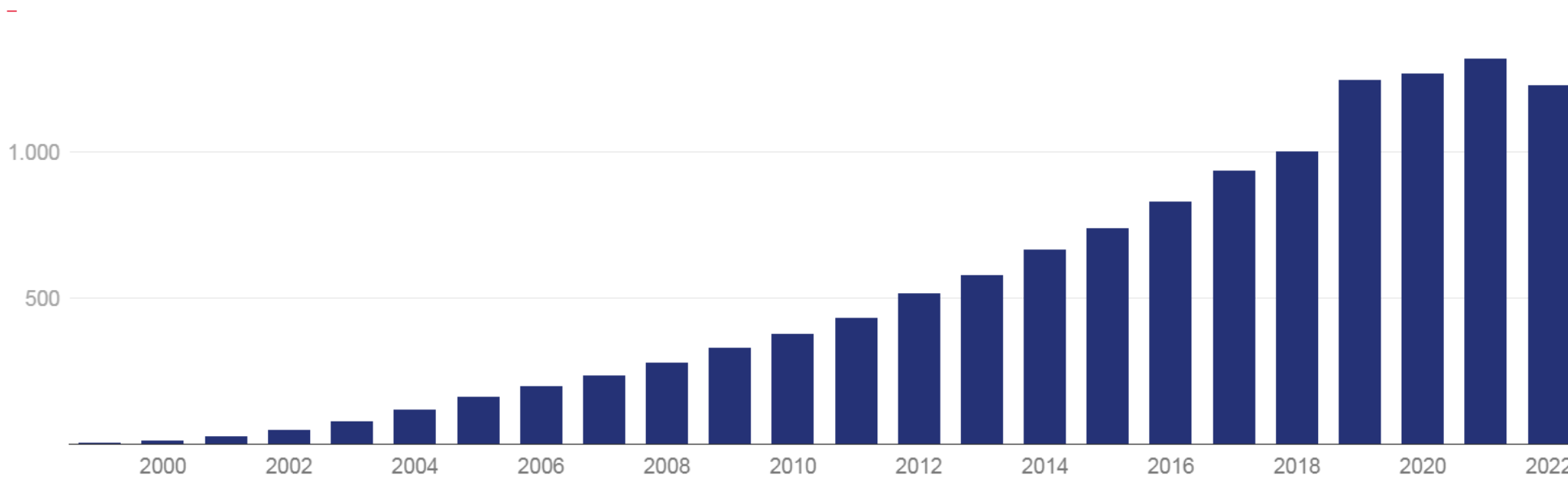
Description	Expenses
General financial and Personnel matters	6.089.570.600
Education, Youth and Family	5.137.443.100
Office for Social Affairs	4.205.781.800
Youth Welfare Office	3.510.532.000
Science, Health, Care and Equality	3.321.664.700
Interior, digitalisation and sport	2.947.179.900
Environment, mobility, consumer and Climate protection	2.411.981.200
Integration, Labour and Social Affairs	1.574.588.800
Justice, diversity and anti-discrimination	1.127.804.100
Urban development, building and housing	958.760.500
Culture and Europe	907.670.200
Economy, energy and businesses	831.392.800
School and Sports Authority	763.975.400
Allocations to and programmes for the Districts	734.405.000
Finance	705.546.000
District Office - Political-Administrative Area - Roads and green spaces department	683.232.000
General	374.766.400
Nationwide e-government measures	274.745.900
Office for Further Education and Culture	195.334.700
Office for Citizen Services	159.407.500
Health Department	133.248.400
Office for Urban Development	107.451.400
House of Representatives	87.121.200
Governing Mayor	86.529.200
Mayor	83.692.000
Public Order Office	83.692.000
Umwelt- und Naturschutzamt	27.049.100
Court of Auditors	26.646.200
District Assembly	20.150.000
Commissioner for Data Protection and Freedom of Information	11.444.100
Commissioner/Commissioner for the Berlin Police and Ombudsman/Citizens' Representative	1.699.000
Constitutional Court	904.000
<b>TOTAL</b>	<b>37.907.748.900</b>



# Assets of the capital: growth history until 2019, now stagnating reserves

<b>Total fund assets</b>	<b>1.227,5 mio €</b>
Pension share:	68,1%
Equity share:	31,8 %
Cash register	0.1 %

The City of Berlin's asset reserves rose continuously until 2019. Since then, the reserves have stagnated.

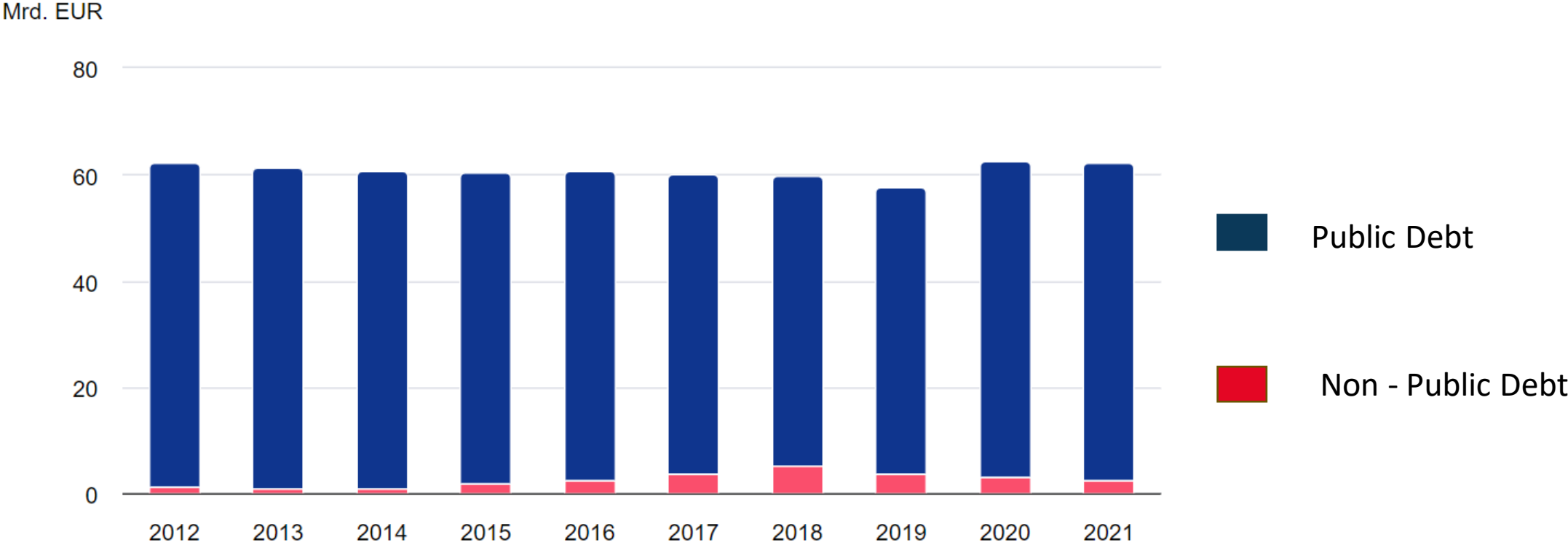


Responses at the end of each year as of 2022 in € million

# Debt of Berlin stayed stable since 2012



As of the end of 2021, the debt for the state budget of Berlin amounted to €62.2 billion, compared to €62.8 billion in 2020. This equated to €16,986 per capita in 2021 (€17,100 per capita in 2020). The largest portion, at 71.9%, consisted of securities debts, totaling €44.8 billion. The debts of public funds, institutions, and state-sector enterprises in Berlin as of December 31, 2021, summed up to €2.3 billion. For other specific public funds, institutions, and enterprises, the debts reached €28.7 billion



The debt of public budgets and of publicly designated funds, institutions and economic enterprises in Berlin and Brandenburg. (2022)

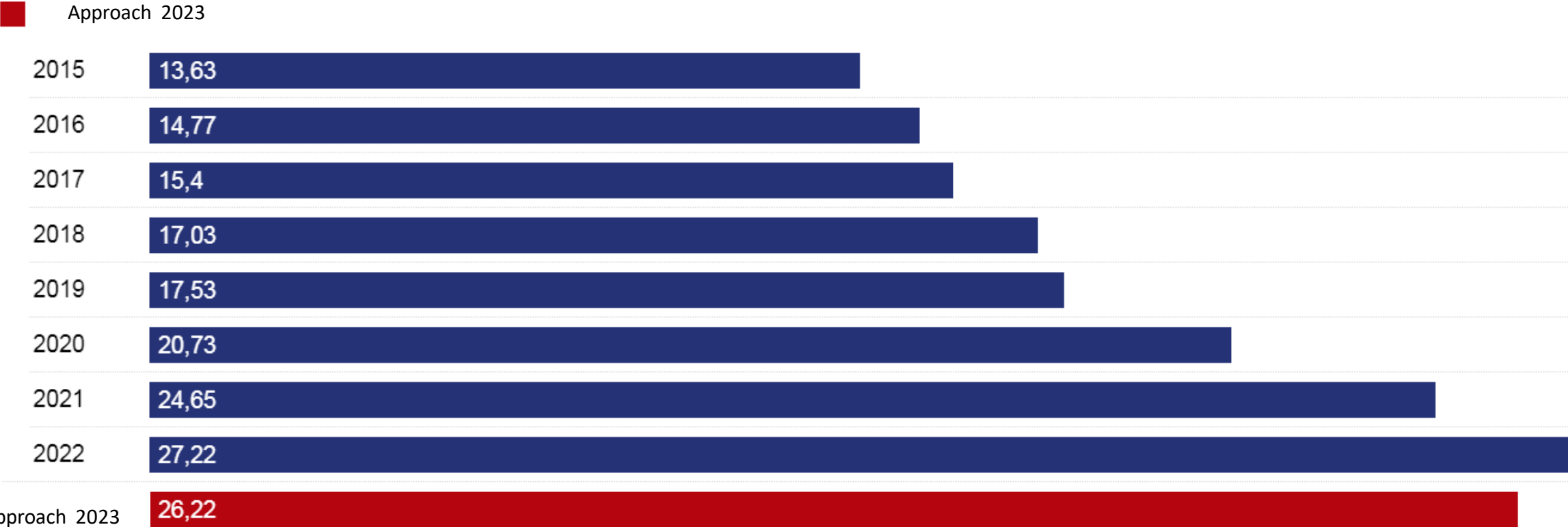
# Tax income until september 2023

Provincial share of community taxes:*	T EUR
Wage tax	3.591.485
Assessed income tax	1.024.345
Non-assessed tax on income	390.244
Final withholding tax on interest and capital gains	96.842
Corporate income tax	971.038
Value added tax	5.643.412
Import sales tax	1.211.754
Trade tax levy Land	81.565
Wealth tax	0
Inheritance tax	439.604
Real estate transfer tax	774.359
Racing and lottery tax	68.755
Beer tax	9.776
Fire tax	18.635
Property tax	674.130
Trade tax	2,268,341
trade tax levy	-139,257
Entertainment tax	27,889
Dog tax	9,74
Second home tax	14,624
Overnight stay tax	41,743
Value added tax	246,054
Wage and income tax	1,629,117
Final withholding tax on interest and income	26,411
<b>Total</b>	<b>19.120.605</b>

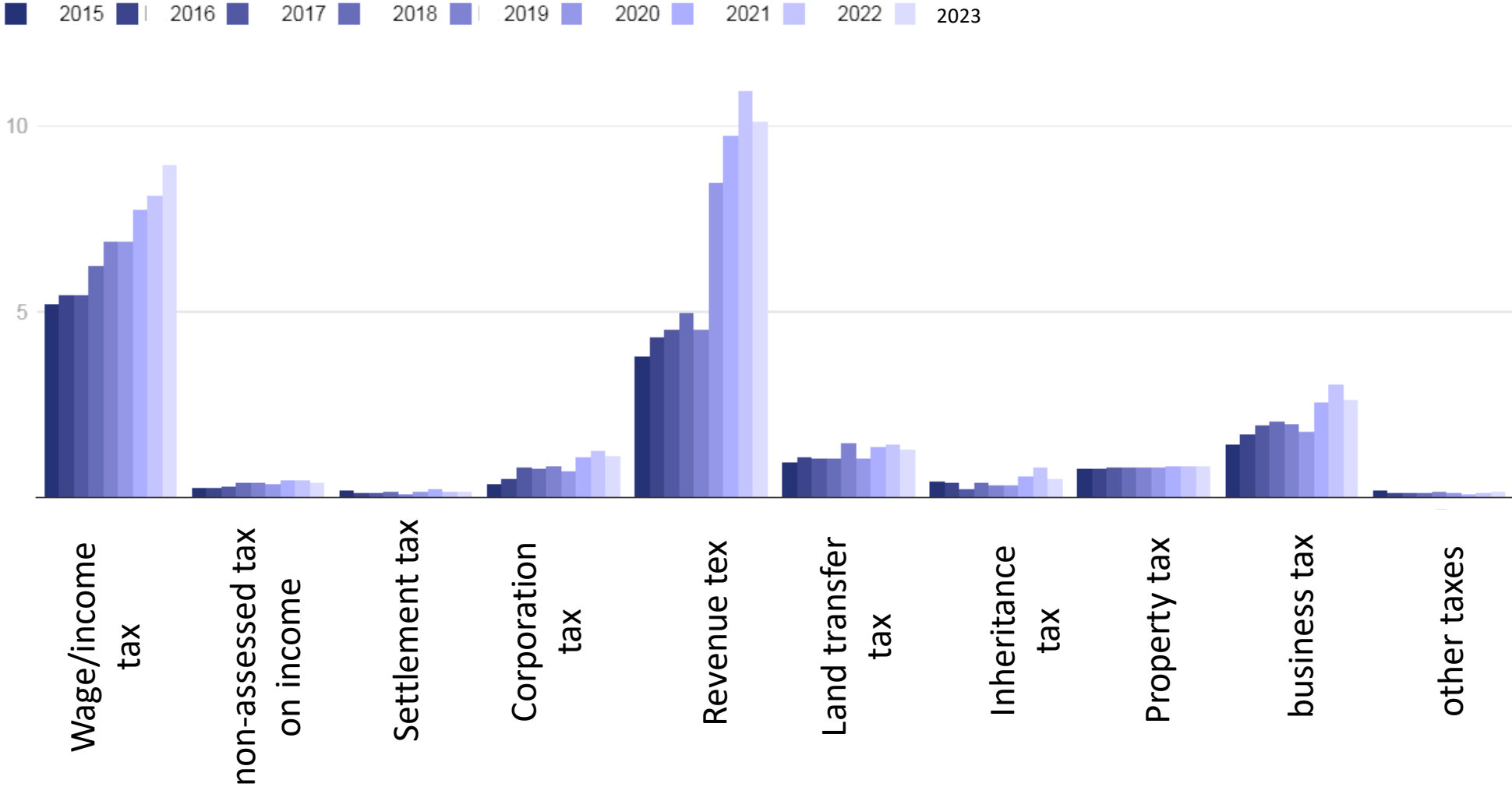


# Tax revenues Actual/assumed in billions of euros on track to exceed 2022

## Tax revenues Actual/assumed in billions of euros



# Revenue and wage tax build the biggest income stable



Tax revenues of the State of Berlin (2023)

# Berlin's budget authorization utilization - 2020/2021 & 2022/2023

**Commercial Economy Guarantees:** In 2020/2021, we granted guarantees totaling 1,200.00, with an additional 1,200 planned for 2022/2023. The total utilization stands at 360.4, with a net amount of 235.4. Our portfolio of guarantee obligations as of the reference date is 125.

**Housing Guarantees:** The area of housing guarantees saw 5,500.00 utilized in 2020/2021, with an additional 5,500.00 planned for 2022/2023. The total utilization is 1,246.70, with a net amount of 487.2. The portfolio of guarantee obligations as of the reference date is 759.5.

**Start-Up Guarantees:** A total of 50 guarantees were issued to support start-ups in both 2020/2021 and 2022/2023. The total utilization is 0, with a net amount of 0.

**Art & Culture Loans:** In 2020/2021, guarantees amounting to 399.75 were issued for loans related to art and culture, with no guarantees planned for 2022/2023. The total utilization is 186.8, with a net amount of 0. The portfolio of guarantee obligations amounts to 186.8.

**Scientific Research Guarantees:** Seventeen guarantees were issued to cover the risk for scientific research institutions jointly borne by the state and the federal government and from the liability for loans to scientific research institutions in both 2020/2021 and 2022/2023. The total utilization is 13.6, with a net amount of 0. The portfolio of guarantee obligations amounts to 13.6.

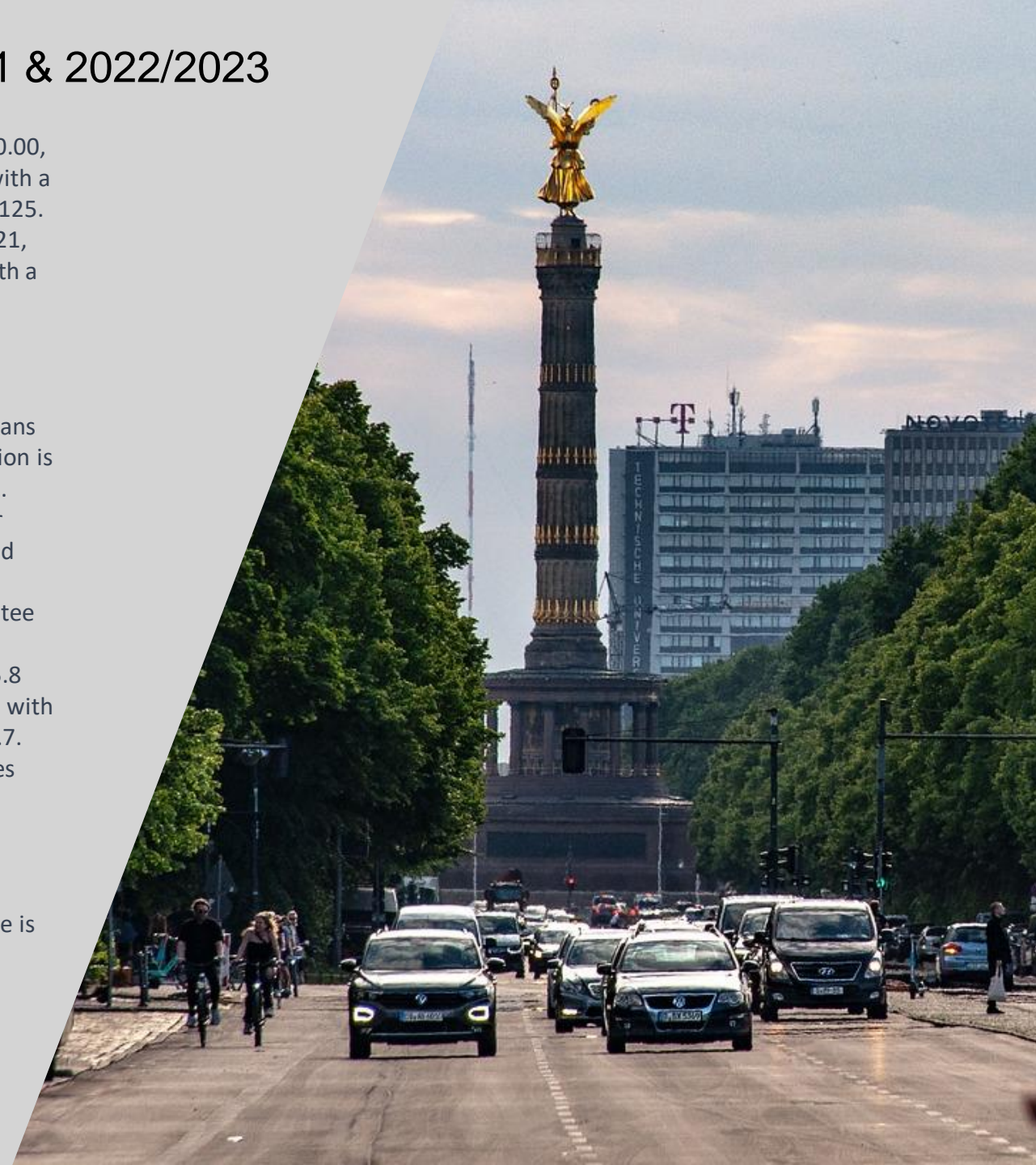
**Transnational Cooperation (Interreg):** For transnational cooperation under Interreg, 35.8 guarantees were issued in both 2020/2021 and 2022/2023. The total utilization is 29.7, with a net amount of 0. The portfolio of guarantee obligations as of the reference date is 29.7.

**Water Supply:** In the field of public infrastructure measures for water supply, guarantees totaling 1,400.00 were utilized in 2020/2021. The total utilization is 973.6, with no net utilization.

**Energy Supply Guarantees:** Guarantees of 4,600.00 were issued for energy supply in 2020/2021, with no guarantees planned for 2022/2023. The net utilization is 0.

**Berlin Soil Fund GmbH:** A guarantee of 250 was issued for Berlin Soil Fund GmbH. There is no data available for 2022/2023.

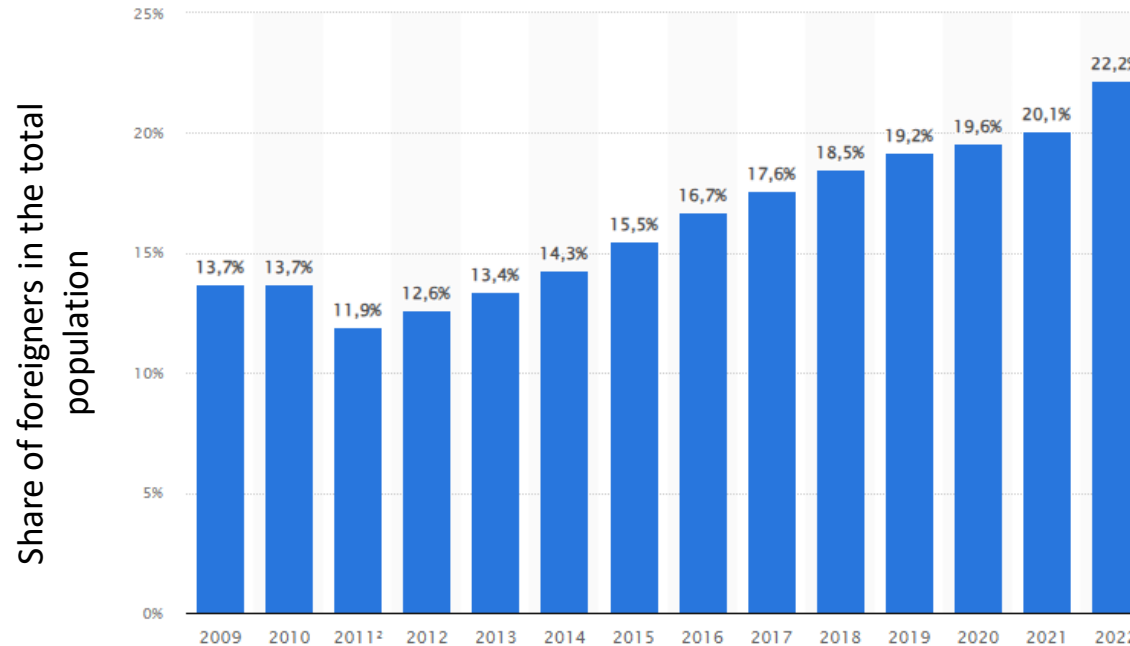
**Net Utilization:** 2,232.5



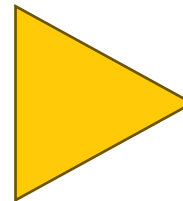


## Intellectual Capital

The capital Berlin is known for its cultural diversity and has a broad intercultural capital.



The proportion of **foreigners** in Berlin is **22.2%**, which is **significantly higher** than the **national figure of 14.6%**. (Statista, 2023) The largest immigration comes from the countries **Turkey** (110,380), **Poland** (66,585) and **Ukraine** (64,290). (Statista, 2023)



This leads to a rich diversity of cultural traditions and lifestyles.







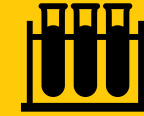
**3.04 billion** spent on **research and development** in Berlin



**17,1% Sales** shares with **new products**



**69% Innovator rate** in Berlin



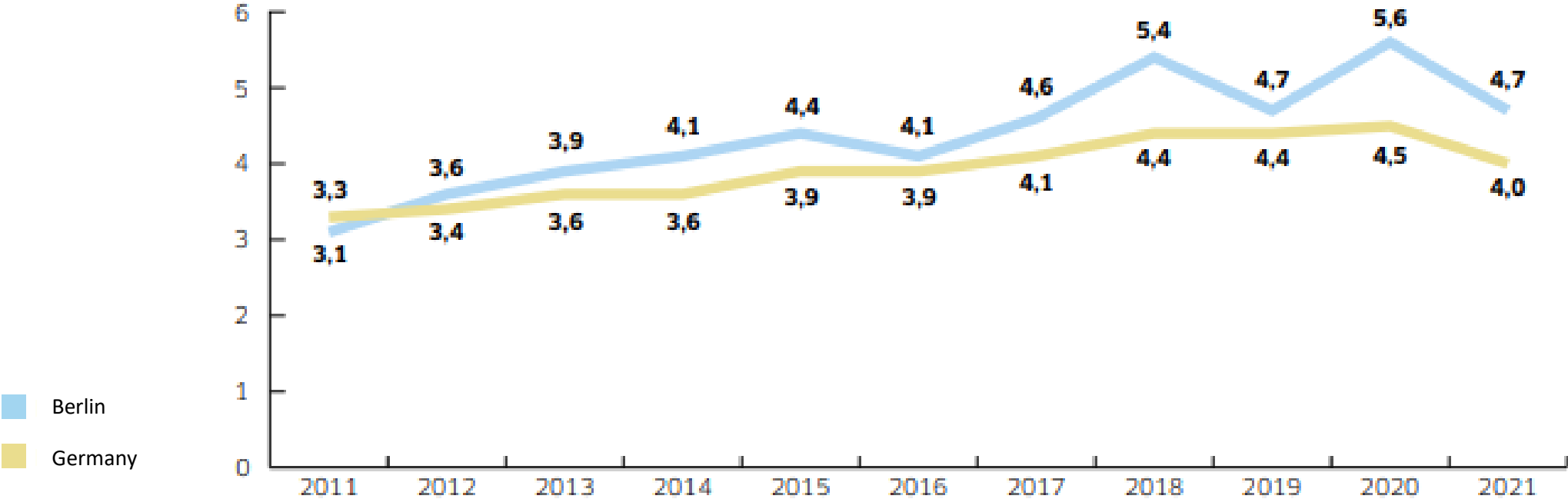
**Pharmaceuticals / Chemicals** the largest share

**Small and medium-sized enterprises** have a **significant role** in the **innovation** landscape in Berlin. The **city of Berlin** and **companies in Berlin** have a **special role** in terms of **their innovation spending**. For this reason, Berlin has generated an above-average **share of sales from product innovations**. In 2021, this share of sales was **17.2 %**.

# Pioneer Berlin: Innovative strength exceeds national standards



Innovation intensity 2011-2021 in Berlin and Germany (in %)



## CREDIT AND INSURANCE INDUSTRY



## LAND DEVELOPMENT AND PROPERTY MANAGEMENT



## CULTURE AND LEISURE



## SCIENCE AND EDUCATION



Berlin Participation Report

Wikipedia (n.d.)

Rundfunk-Orchester und -Chöre (gemeinnützige) GmbH Berlin (n.d.)

Friedrichstadt-Palast Betriebsgesellschaft mbH (n.d.)

Tegel Projekt GmbH (n.d.)

BBB Infrastruktur GmbH & Co. KG (n.d.)

Tempelhof Projekt GmbH (n.d.)

# Diverse Public Investments of the City of Berlin

## HEALTH AND SOCIAL AFFAIRS



## SUPPLY AND DISPOSAL INDUSTRY



## SERVICES AND TRANSPORT



## HOUSING INDUSTRY



Berlin Participation Report

Wikipedia (n.d.)

Messe Berlin GmbH (n.d.).

Ferdinand-Braun-Institut gGmbH, Leibniz-Institut für  
Höchstfrequenztechnik (n.d.)



06

# POTENTIAL FOR IMPROVEMENT OF BERLIN



## INDIKATOREN

1

Berlin must improve the quality of life standard in the energy and environmental sector compared to other German regions. Investments in renewable energy, promotion of solar energy and conversion to sustainable mobility systems are necessary. Effective waste management programs could increase recycling and reduce environmental pollution. These measures would improve the quality of life for citizens and position Berlin as an even greater leader in environmentally friendly urban development.

## EDUCATION

2

The analysis shows that targeted investments and strategies are needed to raise the educational standards of Berlin's schools and thus improve the quality of the education system in order to perform better in Germany-wide comparisons.

## BUDGET DEFICIT

3

Berlin needs to take further measures to reduce the budget deficit. more attention should be paid to raising additional financial resources than to avoiding costs, as reducing costs also reduces the services provided to citizens.

## DEBT STAGNATION

4

Berlin must begin to reduce the mountain of debt so that more flexibility can be built into the budget in the future to ensure Berlin's cultural significance in the long term.

07

# OVERVIEW



# Smart Investments for a Thriving Berlin: Cultivating a Sustainable Future



## Financial challenges

Berlin has continuously experienced a financial deficit over the past 10 years, forcing the city to take on new debt over the long term to balance the budget.



## Attractive place to live and quality of life

The city is making targeted investments in initiatives and offerings to position Berlin as an attractive place to live. This includes investments in infrastructure as well as in services for citizens to improve the quality of life.



## Diverse cultural offerings

Berlin presents a broad and diverse cultural landscape that is an integral part of social life. The city offers a rich array of cultural opportunities for residents and visitors.



## Promotion for young people

Through cultural and social offerings, Berlin aims to specifically attract and retain young people. These efforts are intended to position Berlin as an attractive place for young people to live and work.



## Spending priorities

Berlin's second largest expenditure is concentrated in the areas of education, youth and family. This illustrates the strong focus and financial support that Berlin invests in these areas.





# Mission Statement of Berlin

At the heart of Berlin lies a vision for a city that thrives both economically and culturally. The commitment is to harness the power of innovation to bolster economic prosperity while cherishing the rich cultural tapestry that defines Berlin.

**Mission:** Berlin aspires to be a leading global hub for innovation and economic growth, fostering a dynamic environment for businesses and entrepreneurs. The dedication includes:

**Economic Empowerment:** Driving economic progress by embracing innovation, attracting investment, and nurturing start-ups that create opportunities and jobs for Berlin citizens.

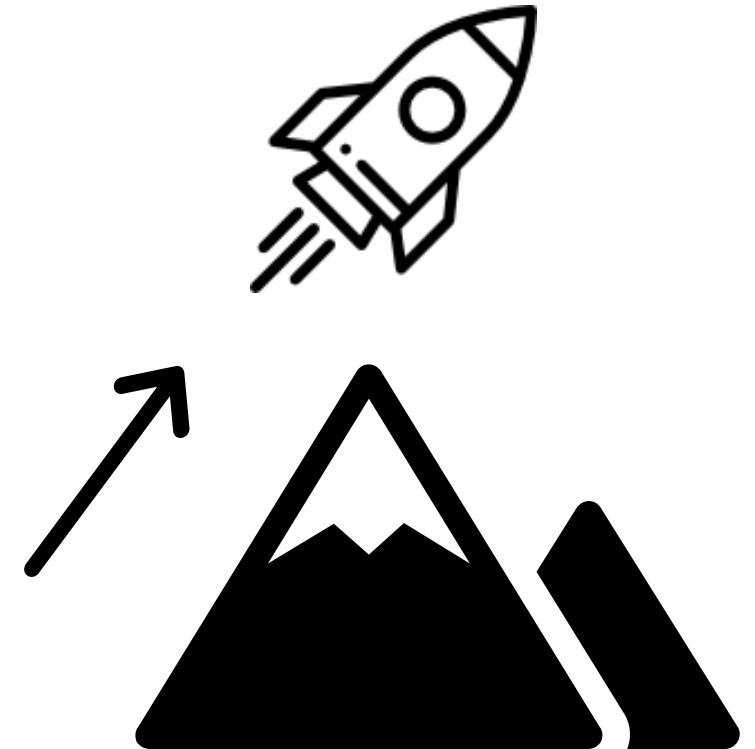
**Cultural Preservation:** Safeguarding Berlin's diverse cultural heritage, arts, and traditions that make it a unique and captivating metropolis.

**Inclusivity:** Ensuring that economic advancement benefits all Berliners, promoting equality, and reducing disparities.

**Sustainability:** Pursuing sustainable practices to protect the environment and quality of life for current and future generations.

**Global Collaboration:** Fostering international partnerships and collaboration, sharing ideas, and learning from others to advance together.

In Berlin, the belief is in a future where innovation and culture flourish hand in hand. The commitment is to preserve the city's identity while embracing progress, ensuring that Berlin remains a city of endless possibilities where creativity, diversity, and economic success go hand in hand.



**The Governing Mayor of  
Berlin  
- Senate Chancellery –**

Jüdenstr. 1  
10178 Berlin  
Germany



**Instagram Senate  
Chancellery Berlin**



This work was completed as part of the Public Management course at the SAA, University of Turin, under the supervision of Prof. Valerio Brescia. The elements presented in this assignment have been developed in accordance with the guidelines defined by Professors Paolo Biancone, Silvana Secinaro, Valerio Brescia, and Davide Calandra.

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